

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Independent project evaluation:

**Defining, estimating and disseminating statistics on  
illicit financial flows in Africa (UN Development  
Account project 1819Y)\***

Independent Evaluation Unit  
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## List of Acronyms and Abbreviations

AML/CFT	Anti-Money Laundering/Combatting the Financing of Terrorism
CSO	Civil society organization
EITI	Extractive Industries Transparency Initiative
EQ	Evaluation question
FACTI	Financial Accountability, Transparency and Integrity
FATF	Financial Action Task Force
FIU	Financial Intelligence Units
GFI	Global Financial Integrity
KII	Key informant interviews
IAEG-SDGs	Inter-agency and Expert Group on Sustainable Development Goals Indicators
IFFs	illicit financial flows
IGOs	Inter-governmental organizations
IMF	International Monetary Fund
MoF	Ministry of Finance
MS	Member States
NGO	Non-governmental organisation
NSO	National statistical office
OECD	Organisation for Economic Co-operation and Development
SDG	Sustainable Development Goal
TJN	Tax Justice Network
TOR	Terms of Reference
TWG	Technical Working Groups
UNCTAD	United Nations Conference on Trade and Development
UNDA	United Nations Development Account
UNECA	United Nations Economic Commission for Africa
UNECLAC	United Nations Economic Commission for Latin America and the Caribbean
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNESCWA	United Nations Economic and Social Commission for Western Asia
UNGA	United Nations General Assembly
UNODC	United Nations Office on Drugs and Crime
UNSD	United Nations Statistics Division
WCO	World Customs Organization

## Executive summary

### Summary of the project purpose, logic and structure

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Growing concern about illicit financial flows (IFFs) and their negative impact on development materialized in the insertion of Target 16.4 in the Sustainable Development Agenda in 2015. IFFs were framed under Sustainable Development Goal (SDG) 16 on Peace, Justice and Strong Institutions, and the associated target was defined as a significant reduction of illicit financial and arms flows, strengthening the recovery and return of stolen assets and combating all forms of organised crime by 2030. To monitor progress on this target, Indicator 16.4.1 was defined as the USD value of inward and outward IFFs. Indicator 16.4.1 was a Tier III indicator at the time of launching the 2030 Agenda, meaning that no internationally established methodology to measure IFFs was available despite decades of attempts.

This project aimed at strengthening the statistical capacity of African governments and other stakeholders to define, measure and disseminate statistics on IFFs that would enhance the data infrastructure required for the 2030 Agenda for Sustainable Development, and support evidence-based policy recommendations in this area. This is to be done by strengthening methodological and analytical capacity of selected African countries, civil society organizations and international organizations to harmonize definitions, estimate and report on IFFs; enhancing capacity of African policy makers and other stakeholders to use harmonized definitions and methodologies to collect and disseminate comparable IFF statistics; and raising awareness and engagement amongst African stakeholders on the methodology to monitor IFFs and its utility.

### Project implementation

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The project started in March 2018 and was initially scheduled for completion by December 2021. The activities were organized in three phases. Under Phase 1, the project was to evaluate options available in the literature for IFF measurement and provide countries with a harmonized set of definitions and methods. Phase 2 was conceived as the testing of the methodologies, and Phase 3 was to put in place the dissemination component, raise regional and international awareness of IFFs, supporting engagement of stakeholders involved in this topic and rallying support for the adoption of the proposed methodology as a way to monitor progress towards the 2030 Agenda, particularly Target 16.4. Phases were to be implemented in a sequential manner. The preparatory phase would take place in 2018, the pilot exercises were to be conducted in 2019, and dissemination activities should have followed in 2020-21. The project implementation had to adapt to a series of emerging challenges, most of them related to COVID-19. The production of internationally agreed methodological guidelines lasted from 2018 to June 2021. In October 2021, the project was granted an extension by the UNDA until 30 June 2022, which allowed for the conducting of activities at country level in 2021 and 2022, and the publication of a Report on IFFs in Africa disseminating the project results, including some preliminary IFF estimates produced by some participant countries.

### Purpose, scope and clients of the evaluation

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The evaluation is a mandatory terminal evaluation of a UNDA project with a budget of above \$US 1 million. The evaluation was conducted on the basis of the Terms of Reference (TOR) issued by the UNCTAD Independent Evaluation Unit, in line with UNCTAD's Evaluation Policy and Development Account Project

Evaluation Guidelines, and following the UNEG Ethical guidelines, standards and norms for evaluations in the UN system. The findings of this evaluation should feed into the planned programme-level evaluation of the Development Account's response to COVID-19. The evaluation assessed the implementation of the intervention from March 2018 to June 2022 and reviewed its design and logical framework in light of its implementation. It integrated cross-cutting issues, including gender, human rights and disability inclusion, throughout the methodology and all deliverables, including the final evaluation report. Therefore, the evaluation had two specific objectives: accountability, to assess and inform on the degree to which the desired project results have been realized, including the extent of gender, human rights and disability mainstreaming; and learning, in order to produce recommendations that could feed into and enhance the implementation of related interventions.

## **Methodology of evaluation**

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The evaluation was conducted on the basis of Terms of Reference (TOR) issued by the UNCTAD Independent Evaluation Unit and, based on them, the evaluation questions were structured under seven criteria: relevance; coherence; effectiveness; efficiency; sustainability; gender, human rights and disability; and COVID-19 response. Data collection was a combination of qualitative and quantitative techniques, including document review, country studies, a survey and semi-structured interviews. The evaluation included the review of documents, providing the strategic framework of the project, as well as key project publications and internet resources such as the project site and the UN SDG metadata and relevant web resources. Working documents pertaining to the project team were also reviewed, including the project document and its progress reports, country reports, materials from project workshops and excel files with data on project activities. The evaluation included two field missions that allowed for an in-depth analysis of two beneficiary countries. The two countries selected for in-depth analysis were Namibia and Senegal. An online survey was launched in three languages and was addressed to all country participants, members of technical working groups. 76 responses were obtained from 11 participant countries, representing an average response rate of 29%. In addition to the interviews conducted in Namibia and Senegal, a series of interviews with global informants from UNCTAD, UNECA, UNODC, OECD, and TJN were conducted. Also, national focal points of the countries that were not subject to a field mission were invited to contribute to the evaluation through an online meeting, which was accepted by all, except for the Angola, Gabon and Mozambique focal points. These meetings were conducted in parallel to the survey and supported with the same questionnaire of the survey.

## **Main findings and conclusions**

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The project was fully aligned to the 2030 Agenda and the mandates of the implementing partners, UNCTAD and UNECA. Indeed, it came to fill a gap in the SDG indicator framework, and involved two UN partners with a concrete mandate on IFFs. The project was also highly relevant to the needs of participant African countries which saw the project as an opportunity to enhance statistical capacities and improve their knowledge on the IFFs that are undermining tax collection and domestic mobilization of development finance. However, work remains to be done in the dissemination aspects of this agenda, as participant countries have not yet disseminated the estimates produced in the framework of the project, nor have they made concrete plans on their use in SDG reporting.

The project has shared all its proceedings and enabled other international actors in this domain to join the effort and benefit from it which contributed to a greater level of coherence among the actors, including through the establishment of a Task Force on IFFs Measurement. Moreover, the project's methodological developments were framed under and validated by the IAEG-SDGs. Coherence at the international level could still be enhanced by connecting the statistical work to the policy work and by obtaining full support to the UN official definition of IFFs<sup>1</sup> from the OECD, which has endorsed the conceptual framework as a basis for future work, while showing a different approach to tax avoidance.

The project made significant progress towards its three expected achievements:

- First, the project produced a set of harmonized definitions and methodologies to estimate IFFs, which was officially incorporated in an SDG indicator and made available to UN member States for their reporting.
- Secondly, the capacity of African countries' institutions was enhanced and estimates of trade-related IFFs produced, while the project introduced them to the estimation of tax-related IFFs.
- Thirdly, the project's methodological outputs were broadly disseminated through different international fora. High level political support was received from the FACTI panel, UN Regional Commissions, African Conference of Ministers and the 2nd Committee of the UN General Assembly.

In addition to intentional modifications of the project design, the project implementation at country level was affected by delays. These delays were mainly caused by the time and effort required by the methodological developments and related consensus-building activities at the global level, by delays in implementation of the preparatory missions initially foreseen to ensure political buy-in, and by COVID-19. Once the pilot tests were launched, the main challenges were the availability of good-quality data, followed by confidentiality and sensitivity issues, and by the skill requirements for full participation. All these difficulties were mostly overcome thanks to the technical expertise of the UN staff and their partners, and through collaboration among relevant national institutions in the framework of TWGs.

The project team monitored a gender-balanced composition of TWGs and project activities. However, such a gender balance was not achieved as the targeted institutions were conditioned by pre-existing imbalances and the search of concrete technical profiles and mandates.

Although the timing of the project has not allowed for assessing the use of the methodological guidelines elaborated by UNCTAD and the IFFs Task Force beyond the project workshops and its follow-up activities, expectations created by the training anticipate further utilization of the methodologies elaborated within UNCTAD Guidelines at country level. Moreover, the project TWGs have articulated data exchange and collaboration among government departments and created momentum for the search of coordinated strategies against IFFs.

Indeed, evidence collected from several countries suggests that TWGs are being established permanently as a newly created institution or by integration in pre-existing structures. These TWGs, even before the

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<sup>1</sup> As defined in Conceptual Framework for the Statistical Measurement of Illicit Financial Flows (UNCTAD and UNODC, 2020) for measuring SDG indicator 16.4.1, and endorsed by Members States at the United Nations Statistical Commission in March 2022.



end of the project, have identified several concrete recommendations on how to sustain statistical work and connect it to improved policy design and law enforcement.

The progress made in the pilot testing by TWGs and the precision and ambition of their plans for future action varies across countries. The factor that best explains these differences is political buy-in, which in turn varies as a result of previous domestic dynamics. Ensuring political buy-in was not the focus of project implementation.

The project team and members of the TWGs have also identified a series of improvements in IFF measurement projects with a view to enhancing their impact and sustainability. On the statistical front, it has been requested that capacity building activities continue, and that the estimation and adjustment work is automated to the degree possible. Additional support is also requested to better address the political issues raised by the estimation of IFFs, including the facilitation of bilateral and multilateral dialogue related to concrete findings, and the coordination and provision of support to the disclosure of the estimates. The latter support could drive pioneer countries towards reporting on SDG 16.4.1 through official UN channels. On this note, the evaluation also suggests that the ongoing UN work on this indicator through DA projects alone is not likely to reach a significant enough number of countries so as to generalize and sustain the use of IFF estimation methodologies in the framework of the 2030 Agenda.

## **Lessons learnt**

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The following lessons learned can be drawn from the evaluation conclusions and considered in future design and implementation of projects on IFF measurement.

- The UN work on IFFs requires methodological developments and consensus building at the global level, as well as technical cooperation at country level. Implementing these three activities in a sequential manner within a project timeframe reduces the time dedicated to activities at country level.
- Ensuring political buy-in and building trust between national agencies and UN entities is key to complete and sustain the production of IFF estimates beyond the timeframe of the project, and it must be part of the project design and implementation.
- In addition to political buy-in, the release of estimates might require communication support by the UN. Otherwise, the data might be misinterpreted and misused by domestic political actors against the government authorities and departments that are pioneering the reporting on SDG indicator 16.4.1.
- Successful collaboration among UNCTAD, UNECA and the UN Country Office in Namibia can inspire a broader dissemination of the IFF methodologies and developing countries' engagement in reporting on SDG 16.4.1, with an efficient division of labour among the global, regional, and national level.

## **Recommendations**

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In line with the previous conclusions, the following recommendations are formulated in order to continue, sustain and scale up the work done in the framework of this project. Recommendations are jointly

addressed to UNCTAD and UNECA considering this line of work must continue to rely on collaboration among UN entities.

1. It is recommended that UNECA and UNCTAD explore financial arrangements for the continuation and scale-up of their work on IFFs. While UNCTAD, as co-custodian of SDG 16.4.1, should consider framing further methodological work (e.g., addressing consolidation of methodologies), capacity building support and setting up a global data reporting mechanism under its regular Programme and Budget, dialogue with donors like the EU could help to scale-up the related technical cooperation and reach a significant number of developing countries in a few years. Such an intervention could tap into the knowledge generated in this project and further developments foreseen in UNDA proposals, but it could extend the training-of-trainers approach, deployment of more project staff in regional commissions, and assistance of UN Country Offices in convening national stakeholders and raising political support. Additionally, sub-regional work based on communities of practice in which UNDA beneficiary countries and national consultants could further facilitate the scale-up of this line of work.
2. New projects aiming at introducing IFF methodologies in new countries could also include follow-up activities for countries participating in previous projects. Follow-up activities should not only cover statistical technical assistance, but also of managing the communication of the data from a domestic political perspective, and from a global perspective, by supporting the insertion of the estimates in Voluntary National Reviews on SDGs. In this respect, extra support should be given to countries likely to disseminate their estimates. For sustainability of work, UNECA could do the follow-up on African countries.
3. Consensus-building activities should be strengthened further to complement technical cooperation on IFFs. In the first place, these activities should promote the effective use of the methodologies approved for reporting on SDG 16.4.1 by attracting developing countries to UN technical assistance on this issue, and by fostering its use by developed countries with their own means. These activities could be inserted in side events of the UN Statistical Commission, the High-Level Political Forum on Sustainable Development, the Inter-Governmental Expert Group on Financing for Development and regular reporting to the 2<sup>nd</sup> Committee of the UN General Assembly as well as relevant regional and thematic meetings related to the monitoring of the 2030 Agenda. (As co-custodian of SDG indicator 16.4.1, the application of this recommendation could be led by UNCTAD).
4. The strengthened consensus-building activities could be also oriented to reinforce partnerships with international institutions, in addition to the OECD, and other members of the IFF Task Force, according to inputs from the project participants, such connections could include FATF and FATF-like entities, the Egmont Group, the EITI or the World Customs Organization. (This recommendation could be led by UNCTAD at the global level and underpinned by UNECA at the regional level. Global discussions on these matters, could be framed under the IFF Task Force and the Intergovernmental Group of Experts on Financing for Development.).
5. It is also recommended that UNCTAD and ECA continue research work related to this line of technical cooperation. In addition to a paper presenting new methodologies, as soon as countries disclose their estimations, a publication presenting new estimates on the size of IFFs on the basis of the pilot tests would enrich the literature on IFF measurement and would increase the interest in a general and sustained use of these methods. This should also be pursued further in the global UNDA project on IFFs.
6. The UNCTAD and UNECA project teams could consider introducing inclusion criteria in agreements with participant countries. First, a gender balance (or a limit to gender

imbalances) could be required for participants in TWGs and training activities. Secondly, national counterparts could be asked to ensure and report on adaptability of training activities to people with disabilities.

## 1. Introduction

Growing concern about illicit financial flows (IFFs) and their negative impact on development materialized in the insertion of Target 16.4 in the Sustainable Development Agenda in 2015. IFFs were framed under Sustainable Development Goal (SDG) 16 on Peace, Justice and Strong Institutions, and the associated target was defined as a significant reduction of illicit financial and arms flows, strengthening the recovery and return of stolen assets and combating all forms of organized crime by 2030. To monitor progress on this target, Indicator 16.4.1 was defined as the USD value of inward and outward IFFs.

Indicator 16.4.1 was a Tier III indicator at the time of launching the 2030 Agenda, meaning that no internationally established methodology was available despite decades of attempts. In the 1990s, the IMF's managing director Michel Camdessus established an experts' consensus range of IFF estimates at between 2% and 5% of global GDP. More recently, Global Financial Integrity (GFI) quantified the illicit outflows from developing countries at USD 1 trillion, making a case for inserting IFFs in the development finance agenda (Kar and Leblanc, 2013). The variety of estimates compiled using different scopes, concepts and methods have created confusion. IFF metrics have attracted more critics than followers. Indeed, IFFs are hidden by their very nature and take varying forms and are therefore very difficult to measure. Organizations operating illicitly are not interested in sharing their information with governments, and governments that acquire such information from their intelligence agencies are not interested in its disclosure.

In the framework of the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs), the United Nations Conference on Trade and Development (UNCTAD) and the United Nations Office on Drugs and Crime (UNODC) were commissioned to define the concept of IFFs and develop a methodology to produce Indicator 16.4.1. The Development Account Project 1819Y: 'Defining, estimating and disseminating statistics on illicit financial flows in Africa' responds to that endeavour as well as aims to build capacities in a selection of African countries in order to pilot test the methodology and disseminate the results of pilot testing.

The project was implemented by UNCTAD and the United Nations Economic Commission for Africa (UNECA) in collaboration with the UNODC. It was funded with resources from the United Nations Development Account (UNDA) for implementation between March 2018 and December 2021, later extended to June 2022.

This report is the result of an independent evaluation that started in the project's closing workshop held in June 2022, and followed with the design of an evaluation methodology, missions to the UN Geneva Office, Namibia and Senegal, a series of online interviews, an online survey and an extensive document review. The evaluation was concluded in December 2022. Following this introduction, the report contains a brief description of the project (Section 2), the evaluation approach (Section 3) and methodology (Section 4). Then, the evaluation findings are presented, organized per criteria and questions (Section 5), and conclusions and recommendations are provided in a final section (Section 6).

The methodological details of the evaluation are provided in a series of annexes.

## 2. Description of the Project

### 2.1 Background

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IFFs raise serious problems for financing development since they constitute a drain on capital and tax revenues. They undermine public capacities in both developed and developing economies, being especially harmful where resources are more scarce. They pose a direct threat to sustainable and inclusive development by diverting resources from social spending and productive investment and by impeding structural transformation. They also weaken political and institutional legitimacy and have been shown to reduce the rate of taxpayer compliance throughout the economy, therefore affecting overall economic activity.

There are multiple underlying factors contributing to this problem. These include issues related to the political economy and governance; legal and regulatory loopholes and enforcement gaps; exploitative behaviour by firms, criminals and corrupt officials; and feedback loops as a result of this exploitative behaviour.

The conceptual framework developed within this project, led by UNCTAD and UNODC, identifies four main types of activities that can generate IFFs: 1) tax and commercial activities; 2) illegal markets; 3) corruption; and 4) exploitation-type activities and financing of crime and terrorism. An important observation is that relevant types of IFFs may differ between economies, depending on their specific characteristics (e.g., the role of extractive industries). In order to be useful as an evidence tool for policy purposes, a monitoring tool for IFFs should therefore consider not only the total quantum, but also provide details on the different sources and channels that these flows follow.

Efforts to address IFFs have been hindered for a long time by a lack of agreement on their scope and methods to measure IFFs, and thus the lack of information to guide policy action. While a range of aggregate estimates, as well as a number of country-specific case studies, have been produced, there was little global agreement on definitions of key concepts and empirical methodologies to measure IFFs for decades. In addition, existing estimates only cover some of these flows and they lack the granularity required to closely monitor the problem. This reduces clarity about how large these flows are, where they are coming from and where they are going to.

Subsequently, UNCTAD and UNECA jointly implemented this UNDA project on strengthening capacities to produce IFF statistics in Africa. The project complemented other UNDA projects on IFFs involving other UN entities such as UNODC, UNESCAP and UNECLAC.

### 2.2 Project objectives and expected accomplishments/results

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The project's **objective** was to strengthen the statistical capacity of African governments and other stakeholders to define, measure and disseminate statistics on IFFs that would enhance the data infrastructure required for the 2030 Agenda for Sustainable Development, and support evidence-based policy recommendations in this area (Doc, 2018a). More broadly, it was envisaged that this project would develop and test the methodological approaches that would improve African countries' capacity to produce their own IFF estimates. The purpose was also to demonstrate the methodology and showcase its potential to other countries, in order to encourage them to use the same methodology to produce

their own estimates beyond project beneficiaries. By doing so, the project research outcomes could contribute to political processes tackling IFFs at the national, regional and global levels.

The project goals were to be attained as a result of three expected accomplishments (EAs) as follows:

- EA1. Strengthened analytical and methodological capacity of selected African countries, civil society organizations and international organizations to harmonize definitions, estimates and report on IFFs.
- EA 2. Enhanced capacity of African policy makers and other stakeholders to use harmonized definitions and methodologies to collect and disseminate comparable IFF statistics.
- EA 3. Enhanced awareness and engagement amongst African stakeholders on the methodology to monitor IFFs and its utility.

### **2.3 Project strategies and key activities**

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The project started in March 2018 and was initially scheduled for completion by December 2021. The activities were organized in three phases, each one corresponding to an expected accomplishment.

- Under **Phase 1**, the project was to evaluate options available in the literature for IFF measurement and provide countries with a harmonized set of definitions and methods. This preparatory phase was to start by convening international experts, followed with a publication of methodological guidelines and kick-off workshops in each of the participant countries, and lead to an international meeting to validate and build consensus around the UNCTAD methodological proposal. In parallel, support from the Thabo Mbeki Foundation and the Coalition of Dialogue on Africa was sought to liaise with senior government officials from participant countries in order obtain a greater engagement at the highest level from the countries and facilitate their active participation in the project.
- **Phase 2** was conceived as the testing of the methodologies. It was expected to cover 9 pilot countries, the elaboration of a report with research results, agreements and guidelines, and the international presentation of the report.
- **Phase 3** was to put in place the dissemination component, raise regional and international awareness of IFFs, supporting engagement of stakeholders involved in this topic and rally support for the adoption of the proposed methodology as a way to monitor progress towards the 2030 Agenda, particularly Target 16.4. It was also a way to report back to the participating countries on the outcomes of the pilot activities and the way forward, in addition to being a platform to communicate the main findings of the project to other countries that could consider and implement the methodology. Planned dissemination activities included a meeting to launch the project's publication; participation in international forums; activities related to the 2030 Agenda for Sustainable Development, financing for development and the UN Statistical Commission.

The project design did not include concrete activities or outputs specifically addressed to women or other population groups prioritized for human rights motives. However, the project document builds upon a situation analysis that considers women and the poor as the two of the groups that are most negatively affected by IFFs through their impact on national income distribution. The whole logic of

the project is about tackling unfair and illegitimate drains of fiscal resources that are needed to put in place inclusive policies under the framework of the SDGs.

The three above-described phases were to be implemented in a sequential manner. The preparatory phase would take place in 2018, the pilot exercises were to be conducted in 2019 with capacity building workshops planned for mid-2020, and dissemination activities should have followed in 2020-21. The project implementation had to adapt to a series of emerging challenges, including difficulties in building consensus about the conceptual definition and statistical operationalization of IFFs and finding methods that can be applied also in countries with significant data and capacity gaps, delays in country outreach through the Thabo Mbeki Foundation, the COVID-19 outbreak, and issues of data confidentiality and political sensitivity of IFFs. In reality, the project activities were preceded by academic research, expert consultations and scoping exercise to take stock of existing IFF research and concepts from 2018 to early 2019. This enabled the development of a conceptual framework and related consensus-building activities. This phase lasted from 2019 to October 2020 in collaboration with an international Task Force. After scope definition, methodologies that could be feasibly applied for the African countries were identified. Methodology development and drafting of guidance for compilation of estimates and steps to be taken in pilots took place from June 2020 to June 2021. Draft guidance existed in end-2020, and a call for expressions of interest for countries to pilot test the methodology was launched at a continental workshop in February 2021. Most pilots started in May-June, while some countries joined later. In October 2021, the project was granted an extension by the UNDA until 30 June 2022, which allowed more time for activities at country level. The dissemination component was implemented throughout the project period intensifying in the project extension time in 2022, but it did not include the disclosure of the estimates.

## **2.4 Beneficiaries and target countries**

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The target countries of pilot testing and capacity building activities were Angola, Benin, Burkina Faso, Gabon, Ghana, Mozambique, Namibia, Nigeria, Senegal, South Africa and Zambia, while the conceptual and methodological outputs are made available to the governments of all UN member states (MS) which adopted the commitment to report on the SDG indicators.

The eleven target countries differed from the tentative list of nine countries in the project document. When country activities were launched three years after the project initial design, it was decided to launch an open call. The ultimate list of participant countries resulted from responses to the call which in some cases coincided with initial expressions of interest (Mozambique, Nigeria, Senegal, South Africa, and Zambia). The extension from nine to eleven participants was possible due to the savings in training activities that shifted from in-person to virtual formats due to the COVID-19-related restrictions.

## **2.5 Key partners and other key stakeholders**

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The project's co-leaders are UNECA and UNCTAD. UNODC and ECLAC are also co-operating entities in broader UN work on the measurement of IFFs (see table 3 under EQ9). Related conceptual and methodological work is carried out by UNCTAD and UNODC in consultation with the IFF task force, including also ESCAP, Eurostat, IMF, OECD, UNECA and UNDESA Statistics Division.

Within the countries, National Statistical Offices (NSO) played the role of focal points in most cases and engaged in the statistical work along with tax authorities and customs authorities and, in some cases,

central banks. The array of national partners participating in technical working groups (TWG) was much broader and included Ministries of Finance (MoF), Financial Intelligence Units (FIU), line ministries, central banks, specialised agencies, police services, civil society organizations (CSOs) and academia (see figure 7 under EQ 7).

## **2.6 Resources**

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The project started with an approved budget of USD 1,500,000, which later was reduced in 2021 by USD 140,923. The remaining budget was therefore USD 1,359,077. According to data in the final report, the total project expenditure amounted to USD 1,315,647.25, representing 97 % of the revised budget. According to progress reports, the project mobilized additional funding from the Coalition for Dialogue in Africa for air tickets and daily subsistence allowance for the delegation undertaking the high-level diplomatic advocacy mission to Nigeria in 2018.

## **2.7 Link to the Sustainable Development Goals (SDGs)**

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The importance of this project's rationale has been recognized in the 2030 Agenda for Sustainable Development, where the reduction of IFFs is inserted under SDG 16 on 'Peaceful and inclusive societies, access to justice for all and effective, accountable and inclusive institutions at all levels' and, more specifically, Target 16.4 and Indicator 16.4.1. Tackling IFFs is also key for SDG 17, which aims to 'Strengthen the means of implementation and revitalize the global partnership for sustainable development' and in particular Target 17.1, to 'Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection'.

The lack of a reliable, objective indicator that is globally accepted can undermine the political will to tackle the problem of IFFs. The evidence gap can also weaken efforts to develop and implement interventions targeted at curbing flows and eventually freeing up resources for financing sustainable development. Indeed, the Addis Ababa Action Agenda invites the "appropriate international institutions and regional organizations to publish estimates of the volume and composition of illicit financial flows" (UN, 2015a).

## **2.8 Innovative elements**

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The whole project is about innovation in statistical methods. As explained in the background section, the search of a methodology to estimate IFFs dates back to the 1990s. Previous efforts in this domain have been led by academics and CSOs, but had not resulted in robust methods likely to reach international consensus.



## 3. Evaluation objectives, scope and questions

### 3.1 Purpose and objectives

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This evaluation is a mandatory terminal evaluation of the project for having a value above \$USD 1 million. The evaluation was conducted on the basis of the Terms of Reference (TOR) issued by the UNCTAD Independent Evaluation Unit, in line with UNCTAD's Evaluation Policy (UNCTAD, 2011) and Development Account Project Evaluation Guidelines (UN, 2019a), and following the UNEG Ethical guidelines (UNEG, 2020), standards and norms (UNEG, 2020) for evaluations in the UN system. The findings of this evaluation will feed into the planned programme-level evaluation of the Development Account's response to COVID-19.

The evaluation assessed the implementation of the intervention from March 2018 to June 2022, and reviewed its design and logical framework in light of its implementation. It integrated cross-cutting issues, including gender, human rights and disability inclusion, throughout the methodology and all deliverables, including the final evaluation report.

The evaluation responded to a twofold purpose and had two specific objectives:

- **Accountability:** to assess and inform on the degree to which the desired project results have been realized, including the extent of gender, human rights and disability mainstreaming;
- **Learning:** produce recommendations that could feed into and enhance the implementation of related interventions.

In relation to the learning objective of this evaluation, a utilization-focused approach was adopted. In this respect, the project team and the divisions to which they belong within UNECA and UNCTAD were considered the primary intended users of the evaluation. The primary intended use of this evaluation is expected to be the design of new projects and activities to further improve the metrics of IFF and its utilization in a growing number of countries, as well as its reporting and follow up in the framework of the implementation of the 2030 Agenda. Consequently, the evaluation report leads to pragmatic recommendations on how work in this area can be further strengthened in order to address beneficiaries' needs and create synergies through collaboration with other actors at the national and international level. The recommendations will also support the sustainability of the project achievements by making suggestions on the continuation of activities at country level.

To reinforce the utilization of the evaluation findings, in addition to concrete recommendations, the evaluation report also identifies good practices and lessons learnt. To this end, a lesson learnt is defined as an explanation of how or why something did or did not work by establishing clear causal links between the achievement of a project achievement (or lack of it) and one or more internal or external factors, with a view to signal a decision or process to be repeated or avoided. A good practice is defined as any successful working practice or strategy, whether fully or in part, that has produced consistent, successful results and measurable impact.

## 3.2 Evaluation scope, criteria and questions

The evaluation was conducted between June and December 2022, and covered all eleven target countries, with two of them being subject to an in-depth assessment through a field mission: Namibia and Senegal. The project was assessed against standard evaluation criteria: relevance, coherence, effectiveness, efficiency and sustainability. It also looked at the project design and implementation from a gender, human rights and disability perspective, and paid attention to the impact of COVID-19 on the issues addressed by the project and the project itself.

The evaluation questions under each criterion are provided in table 1.

*Table 1. Evaluation questions*

<b>Criterion</b>	<b>EQ</b>	<b>Evaluation question</b>
a. Relevance	1	To what extent did the project design, choice of activities and deliverables properly reflect and address the development needs, priorities and emerging challenges of participating countries, taking into account the mandates of UNCTAD and ECA and 2030 Agenda for Sustainable Development?
b. Coherence	2	To what extent was the project design aligned to the international agenda against IFF and coherent with the efforts of other relevant international actors within the UN system and beyond?
c. Effectiveness	3	Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the project document and outcomes (intended or unintended), in particular against relevant SDG targets?
	4	To what extent have the project participants from each targeted country utilized the knowledge and skills gained through the project's activities?
	5	What are enabling and limiting factors that contribute to the achievement of results?
d. Efficiency	6	How efficient was the Project in utilizing project resources and has the project management been adequate to ensure the achievement of the expected outcomes in a timely manner?
	7	To what extent has the project advanced successful partnerships and efficient sharing of resources to support development of the IFF measurement methodology and its implementation?
e. Sustainability	8	Is there evidence that beneficiary countries are committed to continue working towards the project objectives beyond the end of the project and/or have there been catalytic effects from the project both at the national/regional levels?
	9	What is the level of endorsement and likely use of the project knowledge outputs by actors committed with the global fight against IFF including relevant UN actors, other IGO, transnational CSOs and the Academia?
	10	What measures and exit strategies have been built in to promote the sustainability and scalability of the outcomes?
f. Gender, human rights and disability	11	To what extent an equity-focused approach and a gender mainstreaming strategy were incorporated in the design and implementation of the intervention, and can results be identified in this regard?
g. COVID-19 Response	12	How did COVID-19 affect project implementation, what adjustments were made and how did such adjustments affect the achievement of the project's expected results as stated in its original results framework?

## 4. Methodology

### 4.1 Evaluation techniques

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#### Document review

The evaluation included the review of documents providing the strategic framework of the project including the Report of the High Level Panel on Illicit Financial Flows from Africa (AU/ECA, 2015; UN, 2015b, 2017, 2019, 2020; UNCTAD, 2016, 2021b), as well as key project publications (UNCTAD and UNODC, 2020; UNCTAD, 2021a) and internet resources such as the project site, the UN SDG metadata and web resources on IFFs (un.org, 2022; unctad.org, 2022; uneca.org, 2022b; unodc.org, 2022).

Working documents pertaining to the project team were also reviewed, including the project document (Doc, 2018a) and its progress reports (Doc, 2018b, 2019, 2020, 2021c, 2022g, 2022e), country reports (Doc, 2022d, 2022c), materials from project workshops (Doc, 2021d, 2021b, 2022a) and excel files with data on project activities (Doc, 2022b). These documents are identified in Annex VI along with publications and web resources.

#### Country studies

The evaluation included two field missions that allowed for an in-depth analysis of two beneficiary countries. The two countries selected for in-depth analysis presented a different level of progress, according to internal reporting which was related to government ownership and political buy-in:

- Namibia - Estimates on IFFs shared in the closing workshop, and clarity about broader dissemination and how to sustain the work with national capacities.
- Senegal - The process of sharing estimates awaiting validation and consultations, lack of clarity on next steps.

Additionally, this selection reflected the work of the project's two leading institutions (UNECA following up on Namibia, and UNCTAD on Senegal) and diversity in terms of geographical subregions (Southern and Western Africa) and working languages (English and French).

While a first description of the project achievements was obtained through desk activities, country visits focused on their explanation by identifying enabling and limiting factors. Findings from field missions were presented along with preliminary conclusions and recommendations for the overall project in debriefing sessions with the core teams of each participant country.

#### Survey

Preliminary conclusions from country studies were triangulated with an online survey in three languages (English, French and Portuguese) addressed to all country participants and members of technical working groups. While the details of TWG members in some countries were easily made available to the evaluator and their responses were obtained in time, a series of email exchanges with national focal points and two extensions of the survey were required to involve participants from other countries. Finally, details of 266 TWG members (20% female) were collected, covering all countries except for Gabon, a country for which no response was obtained from the national focal point despite requests made by the evaluator and

UNECA<sup>2</sup>. As per December 2<sup>nd</sup>, 76 responses (22% women, 5% people with disabilities) were obtained from 11 participant countries representing an average response rate of 29%, which is broken down by country in table 2.

Table 2. Survey responses by country

Value	Target	Responses	Rate
Angola	10	3	30%
Benin	21	2	10%
Burkina Faso	32	14	44%
Gabon		1	
Ghana	23	11	48%
Mozambique	25	6	24%
Namibia	32	6	19%
Nigeria	25	10	40%
Senegal	26	8	31%
South Africa	42	4	10%
Zambia	30	11	37%
<b>Total</b>	<b>266</b>	<b>76</b>	
<b>Average</b>			<b>29%</b>

Source: lists of TWG members and survey (Annex IV.a)

### Semi-structured interviews

In addition to the interviews conducted in Namibia and Senegal, a series of key informant interviews (KII) were conducted at UNCTAD and online with UNECA, UNODC, OECD, and TJN informants. Also, national focal points of the countries that were not subject to a field mission were invited to contribute to the evaluation through an online meeting, which was accepted by all, except for the Angola, Gabon and Mozambique focal points. These meetings were conducted in parallel to the survey and supported with the same questionnaire of the survey. As per table 3, a total of 63 informants (32% women) contributed to the evaluation mostly through individual interviews<sup>3</sup>:

Table 3. Evaluation interviews

	M	F	Total
Project team	2	5	7
International partners	8	6	14
Namibia case study	11	7	18
Senegal case study	14	0	14
Informants from other countries (6)	8	3	11
<b>Total</b>	<b>43</b>	<b>21</b>	<b>64</b>

Source: evaluation informants (Annex V)

<sup>2</sup> The survey deadline was initially set on November 21 and extended twice until December 2 due to difficulties in obtaining from UNECA lists of members of TWGs of countries followed up by the regional commission. In the case of South Africa, the list obtained was of participants in workshops, who were understood to correspond with members of TWGs to a large extent.

<sup>3</sup> Group interviews were conducted with part of the UNCTAD project team, members of TWGs belonging to a same institution during field missions, and the interview with the Burkina Faso focal point, in which he was accompanied by members of other institutions.

## 4.2. Sampling, limitations and triangulation

The following list summarizes the sampling decisions referred to in the previous section.

- Project partners at the global level were selected according to their institutional background with a view to collecting diverse perspectives. These included UN entities, IOGs, MS and CSOs. A balance between male and female informants was aimed for.
- All eleven participant countries were covered by the document review, and invitations were made to all national focal points to contribute through an interview and to provide lists of TWG members to circulate the link to an online survey.
- Lists were obtained for ten out of eleven countries (all except Gabon), and project participants at country level, that is members of TWGs, were all invited to participate in an online survey through national focal points. The responses obtained represented 29% of all participants.
- Eight national focal points accepted invitations to contribute to the evaluation via interview (all except Angola, Mozambique and Gabon).
- Two countries were analysed in-depth through a field mission.

This said, the reliability of the evaluation was ensured by using triangulation; that is the combination of findings from different sources and techniques to respond to each evaluation question. The following table shows how the previously described evaluation techniques were connected to each evaluation question.

*Table 4. Triangulation*

References to each evaluation question in each evaluation task

EQ	Key word	Field missions	Doc review	KII - global	KII - project team	Survey	KII - countries	Total
EQ1	Relevance	1	2	1	1	1	1	7
EQ2	Coherence	1	1	1	1	1	1	6
EQ3	Achievements	1	3	1	1	1	1	8
EQ4	Impact	1	1	1	2	1	1	7
EQ5	Factors	1	1		1	1	1	5
EQ6	Resources	1	2		3	1	1	8
EQ7	Collaboration	1	1	1	1	1	1	6
EQ8	Commitment	1	1		1			3
EQ9	Endorsement			2	1			3
EQ10	Exit strategies	1	1	1	1			4
EQ11	GHRD	1	1		1	1		4
EQ12	COVID	1	1		1	1	1	5
Total general		11	15	8	15	9	8	66

Source: evaluation matrix (Annex III)

Finally, it must be stated that the evaluation design foresaw the incorporation of a peer review process on a research paper summarizing the project's achievements, which was to be conducted during the evaluation period. As per regular academic practice, it was expected that a peer review of such a paper

would provide relevant information for different evaluation criteria; link to previous academic work on IFFs (coherence); reinforce the consistency of the conceptual framework and robustness of the methodological proposals (effectiveness); add value to the academic process; and increase potential for future research (sustainability). However, this peer review was not ultimately conducted.

## 5. Findings

### 5.1. Relevance

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EQ1. To what extent did the project design, choice of activities and deliverables properly reflect and address the development needs, priorities and emerging challenges of participating countries, taking into account the mandates of UNCTAD and UNECA and 2030 Agenda for Sustainable Development?

The analysis of IFFs and their connections with trade, multinational businesses, and development finance falls under the definition of UNCTAD's role within the United Nations system, which according to the Bridgeton Covenant (UNCTAD, 2021b) consists in being the "focal point for the integrated treatment of trade and development and interrelated issues in the areas of finance, technology, investment and sustainable development". This role entails "to continue to provide statistics, analytical work and technical assistance to developing countries, to promote structural transformation", and "to continue its work on the negative impact of illicit financial flows on developing countries and support international efforts for the development of a methodology to produce estimates of the total value of inward and outward illicit financial flows and of illicit trade". The project also aligns to the broad mandate of UNECA in promoting inclusive and sustainable economic and social development in support of accelerating Africa's structural transformation, and the more concrete mandate provided by the Joint Conferences of African Ministers of Finance, Planning and Economic Development, including the one that established and support the-High Level Panel on Illicit Financial Flows from Africa (uneca.org, 2022a, 2022c).

By building the capacity of interested African countries to estimate and disseminate statistics on IFFs, UNCTAD and UNECA aimed at supporting national authorities in providing basic knowledge on the size and origins of IFFs so that the political will to tackle this problem would be strengthened and effective policy responses could be designed on the basis of new evidence. This logic is fully aligned with the 2030 Agenda, which inserted Indicator 16.4.1 in SDG 16 on strong institutions. It also responds to the call of the Addis Ababa Action Agenda for appropriate international institutions and regional organizations to publish estimates of the volume and composition of illicit financial flows.

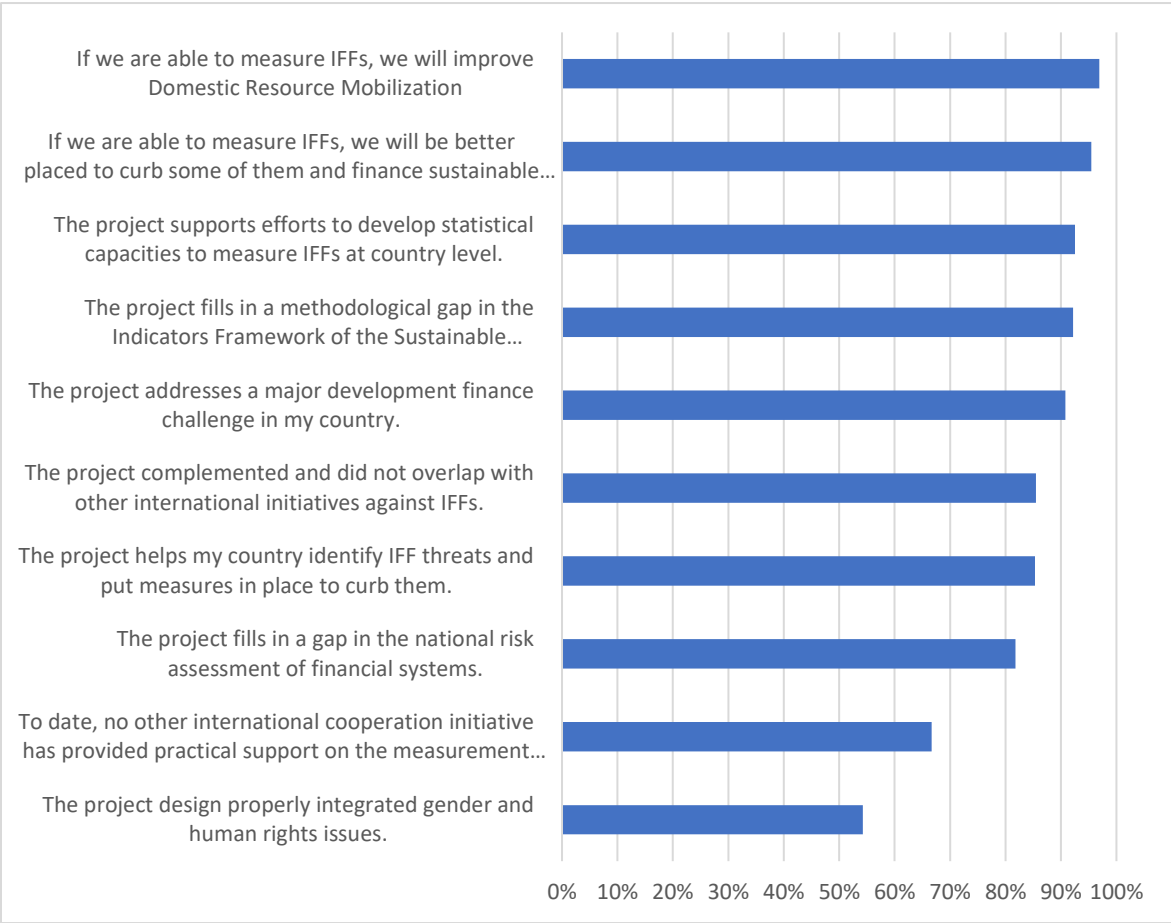
A major difficulty in implementing this approach in 2018, when this project was launched, was the lack of a globally agreed concept and methodology to measure IFFs, despite decades of attempts by academia and CSOs. Consequently, the project design included a first phase consisting in reviewing the state of knowledge on IFFs measurement and research, carrying out expert consultations and building consensus on the scope of IFFs. Then, it continued by identifying recommended methods and developing clear guidelines to countries on adequate and robust methodologies and steps to be taken to launch work to measure IFFs. In July 2017, the project co-leader, UNCTAD, and a project partner, UNODC, had been appointed as co-custodians of indicator SDG 16.4.1, which was classified as a Tier III indicator at the time of adopting the 2030 Agenda. Both entities were together mandated to develop an estimation methodology that would allow its reclassification as Tier II indicator, so that countries could produce data on that basis by 2025 as for any Tier I indicator.

The project chose to pioneer the production of IFFs estimates in African countries. This was a relevant choice as it is believed that IFFs, while draining tax revenues and weakening the rule of law in all countries, are especially harmful in Africa. This has been widely acknowledged thanks to previous UN work, like the

UN High Level Panel on Illicit Financial Flows from Africa, the High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda (FACTI Panel) and UNCTAD’s Economic Development in Africa Report 2020 (UNCTAD, 2020).

Country informants unanimously endorsed the development finance logic of the project and agreed with the key motives of the project during the evaluation survey (see Figure 1). During interviews, they also referred to concrete aspects of the problem in their national contexts. For instance, in Namibia, awareness on IFFs and corrupt practices in the fishing sector has increased as a result of the Fish-Rot Scandal. In Burkina Faso, there is growing concern on illicit traffic of mineral resources and its connection with terrorist finance.

Figure 1. Participants’ feedback on project’s relevance and coherence  
 % of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



Source: Evaluation survey (Annex IV.A)

Although a majority of country informants agree that this project contributes to reporting on SDG indicator 16.4.1, case studies have revealed that project participants at country level have not paid particular attention to the international reporting dimension of the intervention logic<sup>4</sup>. Due to the political

<sup>4</sup> The intervention logic or theory of change has been reconstructed in annex II.B at request of the UNCTAD IEU. The ToC diagram was not elaborated during the inception report and did not guide the evaluation design that materialized in the inception report. It is enclosed here as a support to the reflection on the project relevance, coherence and validity of design.



sensitivity of IFFs, project entities decided to focus efforts on building technical capacity without added external pressure to release figures within the project’s duration. A strong push for transparency before the capacity is built and before there is sufficient confidence about the estimates could have risked country engagement. Therefore, the project has been perceived by countries mainly as a statistical capacity-building project that will allow government departments to improve surveillance and enhance tax collection and law enforcement capacities. In this respect, the project potential in Senegal was described as an input to the financial intelligence system, which following international standards, is built upon a risk assessment that identifies priority areas for government surveillance of suspicious financial transactions related to a wide array of predicative offences, including tax evasion or trade-related money laundering. In Burkina Faso, the Extractive Industries Transparency Initiative (EITI) and the FIU are planning to further apply the knowledge gained through the project to the mining sector, which is considered to present the highest risks of illicit traffic.

Regarding communication and the political use of estimates, it must be noted that although the publication of data was part of the intervention logic<sup>5</sup>, it was not a central element of the workplan, rather it focused on capacity building. Moreover, at least three factors limited the possibilities of the countries to release data in the timeframe of the project. First, the above-described decision of not adding pressure on releasing figures in order to avoid interference with the capacity-building approach of the project. Secondly, the project strategy to ensure political support was not fully implemented. The project document contained an initial list of countries having expressed political interest in the project, and foresaw the mobilization of high-level support by means of missions to be conducted in collaboration with the Thabo Mbeki Foundation. As explained in following sections, this line of work was interrupted by delays in this collaboration and the COVID-19 outbreak and the final selection of countries was made in 2021 through an open call by UNCTAD and UNECA addressed to NSOs. Thirdly, the delays in the methodological work did not give the countries the time to move from data production to data dissemination.

In this last aspect, the project also differed from most technical cooperation projects as it was not fully driven by specific countries’ requests. First, it had to fill in a gap at the international level to produce the knowledge that was to be transferred to beneficiary countries. Secondly, while it responded to a generic call of UN initiatives on Africa, the actual involvement of African countries came at the last stage of the project through an open call for expressions of interest. The evaluation survey and country studies has shown that this has not diminished the country relevance of the project.

## 5.2. Coherence

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### EQ2. To what extent was the project design aligned to the international agenda against IFF and coherent with the efforts of other relevant international actors within the UN system and beyond?

While several formal and informal intergovernmental organizations deal with different aspects of IFFs and their drivers, its measurement has traditionally been attempted by CSOs and scholars. The challenge was not officially assumed by an intergovernmental entity until the High-Level Panel on Illicit Financial Flows

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<sup>5</sup> See for instance, Indicator I.A.3.1 of the logical framework: “At least one civil society organization and at least one international organization working in Africa use or reference estimates of IFFs produced using the methodology developed and published in the project (either through digital or printed media) within six months of the dissemination activities A3.3 and A3.4” (Annex II.A. Intervention logic)

from Africa in 2011 was established, and technical support from UNECA was provided to produce initial estimates on trade-related IFFs from Africa. This exercise informed the process of the adoption of the 2030 Agenda and its monitoring framework, including SDG indicator 16.4.1. Then, UNCTAD and UNODC were appointed as co-custodians of the IFFs indicator.

Therefore, UNCTAD's statistical leadership in this project is fully coherent with the distribution of labour on IFFs at the international level. On its side, UNECA has been actively working on IFFs as Secretariat to the High-Level Panel on Illicit Financial Flows from Africa, helping to conduct research and drafting the panel's report. This way, it has built capacities within its own staff and external collaborators for statistical work on IFFs.

The methodological work of this project has been conducted by UNCTAD in close collaboration with its partner, UNODC. Indeed, another UNDA project managed by UNODC and UNECLAC has addressed similar objectives on crime-related IFFs. Both projects have been steered in a coordinated manner and implemented some joint activities, such as the elaboration of the IFF conceptual framework or the presentation of methodologies at an international online workshop. Moreover, a third UNDA project to be implemented from 2023 onwards will pool together the methodologies elaborated by both UN entities and extend the number of countries involved in their application. The new project also seeks to strengthen the link between statistical and policy work on IFFs.

As part of the project, UNCTAD, ECA and UNODC set up and launched a Task Force on Illicit Financial Flows at the end of 2018 to further enhance coordination and coherence on the statistical aspects of the fight against IFFs. The task Force was composed of representatives of statistical and tax authorities of several countries (Brazil, Finland, Ireland, Italy, Kazakhstan, Nigeria, Peru, South Africa and the United Kingdom), some UN regional commissions and international organizations (Eurostat, the IMF, the OECD and the UNSD). The objective of the Task Force was to define the concepts, review data availability and develop statistical methodologies for the measurement of illicit financial flows. UNCTAD involved organizations and countries representing different interests to solve conceptual challenges at the very beginning rather than allowing conflicting views to remain unaddressed.

As in previous debates among scholars and CSOs, the Task Force's main challenge was to reach consensus around the scope of the term IFF, and whether or not it should include tax avoidance. UNCTAD's final proposal adopted a broad definition of the term covering aggressive tax avoidance from multinational corporations. The OECD was against framing under a same term financial flows from criminal activities and intercompany transactions, and, it has kept its position on this specific point<sup>6</sup> while supporting the overall conceptual and methodological work of the UN on SDG indicator 16.4.1.

Project participants at country level positively assessed the project coherence. As per figure 1, 85% of survey respondents indicated that the project complemented and did not overlap with other international initiatives against IFFs, and 67% declared that no other international cooperation initiative had previously provided practical support on their measurement. On the policy side, interviewees indicated that support on related issues is being received from FATF-like regional institutions, the Egmont Group<sup>7</sup>, the World Customs Organization (WCO), the World Bank, and EITI.

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<sup>6</sup> See "The difference between IFFs and tax avoidance" in the OECD report on "Assessing Tax Compliance and Illicit Financial Flows in South Africa(OECD, 2022, p. 31)

<sup>7</sup> The Egmont Group is the global network of FIUs aiming at facilitating the sharing of financial intelligence across countries.

### 5.3. Effectiveness

EQ3. Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the project document and outcomes (intended or unintended), in particular against relevant SDG targets?

The evaluation country studies, survey and interviews, as well as the evidence collected from the project closing workshop indicate that the project has clearly enhanced statistical capacities in African governments to measure IFFs, as stated in its specific objective in line with SDG targets 16.4 and 17.1. With different levels of progress, capacity enhancement concerns eleven countries, which exceeds the project's initial plan to target nine countries.

While Annex II contains a detailed review of the implementation of the project result framework based on activity implementation and indicator achievement, the following paragraphs contain a description of the progress made towards its three expected achievements, with the support of the table below that presents the main project milestones.

*Table 3. Project milestones*

Data	Milestone
March 2018	Project start date
Jun 2018	First international consultation (Geneva, 20-22 June 2018) and methodological work that resulted in two research papers
July 2018	Two research papers on IFF measurement produced
Nov 2018	Thabo Mbeki's visit to Nigeria to open doors on tackling IFFs
Dec 2018	Thabo Mbeki Visit to Tanzania to open doors on tackling IFFs
Jul 2019	Follow up meeting of the first international consultation
Sept 2019	First meeting of the Task Force on the Statistical Measurement of IFFs
Oct 2019	UNECA Kick-off Workshop on IFFs measurement in Nigeria
Dec 2018	Conceptual framework for Indicator 16.4.1 approved, and indicator reclassified from Tier III to Tier II.
Jul 2019	Follow up meeting of the first international consultation
Oct 2019	First meeting of the Task Force on the Statistical Measurement of IFFs
Sep 2020	Conceptual framework for Indicator 16.4.1 approved, and indicator reclassified from Tier III to Tier II.
Jun 2020	Online workshop on Estimating the size of illicit financial flows (with ESCAP and UNODC)
Nov 2020	Two IFF estimation methodologies applied in 2020 EDAR
Dec 2020	Presentation of the Conceptual Framework to the Pan-African Conference on IFFs and Taxation
Feb 2021	Online workshop on 'Illicit financial flows in Africa: Can we track them for better policy?'
May 2021	Conceptual framework for the statistical measurement of illicit financial flows published
June 2021	Online workshop presenting statistical methodologies to measure illicit financial flows
Nov 2021-Jun 22	Call for interest for African countries to join the pilot testing
Dec 2021	Methodological Guidelines to Measure Tax and Commercial IFFs published
Jun 2022	Regional Kick-off Workshop of pilot activities for measuring illicit financial flows in Africa
Nov 2022	Recruitment of national consultants
Nov 2021-Jun 22	Establishment of Technical Working Groups in participant countries
Dec 2021	National trainings and pilot testing
Jun 2022	Interregional training workshop on the statistical measurement of tax and commercial IFFs
Nov 2022	Closing conference in Addis Ababa
	Report on Illicit Financial Flows elaborated

Source: UNCTAD-UNECA progress reports (Doc, 2018b, 2019, 2020, 2021c)

## EA1. Strengthened analytical and methodological capacity of selected African countries, civil society organizations and international organizations to harmonize definitions, estimate and report on IFFs

The project methodological component materialized in the UNCTAD-UNODC (2020) publication entitled ‘Conceptual Framework for the Statistical Measurement of IFF’. The contents of the publication were previously submitted to the IAEG-SDG, which endorsed the methodological proposal and approved reclassification of Indicator 16.4.1 from Tier III to Tier II in October 2019. This endorsement meant an official recognition of the work of UNCTAD and UNODC in conceptually clarifying the indicator and establishing reliable methods for its measurement, and it was further enhanced by the United Nations’ General Assembly (UNGA) 2<sup>nd</sup> Committee Resolution on the “Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development” (UNGA, 2022).

As explained under point 5.2 on coherence, the OECD has maintained a different position on a specific aspect of the UNCTAD-UNODC proposal that concerns tax avoidance by multinational companies. Yet, the OECD along with other members of the IFFs Task Force endorsed the conceptual framework “as a basis for further work” (UNCTAD and UNODC, 2020, p. iii), and collaborated in the review of the methodological guidelines that followed the framework.

Methodological work by UNCTAD continued with the drafting of *Methodological guidelines for pilot testing the measurement of tax and commercial IFFs* (UNCTAD, 2021a), while UNODC continued the work with crime related IFFs. With 14 case studies on the measurement of different types of IFFs, the Guidelines proposed six different methods to measure tax and commercial IFFs:

- Method 1 Partner Country Method +
- Method 2 Price Filter Method +
- Method 3 Global distribution of MNEs’ profits and corporate taxes
- Method 4 MNE versus comparable non-MNE profit shifting
- Method 5 Flows of undeclared offshore assets
- Method 6 Flows of offshore financial wealth by country

The suite of methods provides two methods for the measurement of each type of tax and commercial IFF that can be selected by countries depending on their national capacity and data availability. The methods have been disseminated in three different online workshops with surveys conducted at the end of each workshop showing high degrees of understanding of the methodologies presented among representatives from target countries. These methodological developments have been made available to the whole international community through publications available online, awareness raising in expert meetings and through the metadata of the SDG indicator that officially informs countries on how to report on SDGs.

## EA2. Enhanced capacity of African policy makers and other stakeholders to use harmonized definitions and methodologies to collect and disseminate comparable IFF statistics

Once the methodological guidelines were presented during the first half of 2021, these were pilot tested in eleven countries according to their own priorities regarding the methods to apply and the scope of their application. According to UNCTAD and UNECA records, most of the pilot tests related to trade mis-invoicing (Methods 1 and 2), a few countries applied methods related to corporate tax avoidance (Methods 3 and 4), and no one piloted the methods related to individual tax avoidance (Methods 5 and

6). The pilots were carried out in steps to enable countries to proceed as far as their capacity allows. The steps included first a review of national circumstances in the form of an IFF risk assessment, a mapping of relevant national stakeholders to form a technical working group, a review of data availability and quality; and finally, the pilot testing of methods and calculation of IFF estimates with one or two selected methods. The pilot tests were completed in 10 of the participant countries, and four of them actually presented figures during the closing workshop resulting from the pilot tests (see Table 4). All countries were advised to prepare an action plan to ensure sustainability of results highlighting remaining gaps and resource needs to enable regular and more comprehensive measurement of IFFs with a view of reporting data on SDG indicator 16.4.1. Countries were asked to discuss the action plans within the government, and other organizations engaged in issues related to IFF in the country. All pilot countries shared the lessons learned and challenges experienced in the pilots at the closing workshop.

*Table 4. Application of estimation methods across countries*

	<b>Method 1</b>	<b>Method 2</b>	<b>Method 3</b>	<b>Method 4</b>	<b>Method 5</b>	<b>Method 6</b>	<b>Estimates presented in closing WS?</b>
Angola	In process	In process					N
Benin	Completed	Completed					N
Burkina Faso	Completed	Completed					Y
Gabon	Completed	Completed					Y
Ghana	Completed	Completed					N
Mozambique	Completed						N
Namibia	Completed	Completed					Y
Nigeria	Completed		Completed				N
Senegal	Completed		Completed	In progress			N
South Africa	Completed	Completed					Y
Zambia	Completed		Completed				N

Source: UNCTAD records and closing workshop materials (Doc, 2022a, 2022b). The application of method 4 started after the project closure and was reported in interviews.

As per the methodology section, two evaluation field missions were conducted to assess the project's effects on countries showing different degrees of progress on the basis of their presentations during the closing workshop. Namibia, which stood out as one of the most successful cases during the closing workshop, effectively applied the Partner Country Method to all trade in goods, and conducted a series of adjustments so as to refine previous exercises conducted by Global Financial Integrity (GFI) and provide confidence to the TWG on the robustness of the method. The estimation exercise followed with the calculation of losses of public finance, including uncollected VAT, customs duties and corporate taxes.

The pilot tests in Namibia also examined 37,772 trade transactions from 2018-2020, covering five commodity types, and estimated IFFs on the bases of the Price Filter Method. During the field mission, it was confirmed that the institutions gathered at the TWG under the leadership of the Bank of Namibia are ready to disclose the results once the Cabinet of Ministers processes the TWG proposal and gives green light to the publication. The process of validation counts on the direct engagement of the Vice-Minister of Finance. Additionally, the Bank of Namibia has already taken the steps needed to set up an IFF Secretariat under the Exchange Control and Legal Services Department of Bank of Namibia. This

Secretariat will update the estimations, extend them to other products and facilitate its use for policy purposes.

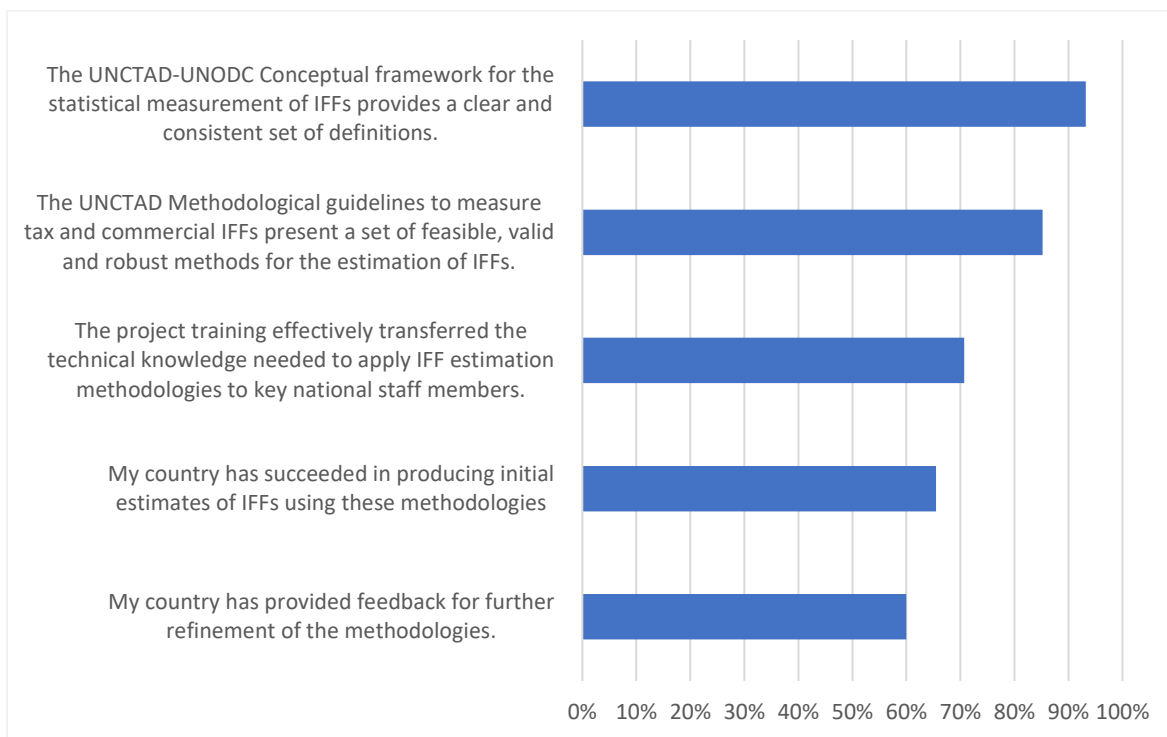
In Senegal, which did not present data during the workshop, it was confirmed that the country had actually applied three methods with differing degrees of achievement. The PCM+ method had been applied to most exports and imports by comparing data from the Customs Authority to COMTRADE data during a ten-year period. Several adjustments were made to allow for comparison and only a few products (petrol and vehicles) and partner countries (ECOWAS countries) were excluded. According to some informants, the results were surprisingly high for staff involved in the calculations and aligned to previous estimates made by GFI. Additionally, Senegal succeeded in testing the Price Filter Method (PFM) + to one country (China) and one product (pepper), and applied Method 3 on corporate tax avoidance to the period 2017 – 2020 for which Senegal counts on MNEs declarations on transfer pricing.

During telephone interviews with other countries that did not share data during the workshop, it has been confirmed that they did get results from the pilot tests, but they do not wish to publish them due to the need to further refine the data with additional adjustments, or to the sensitivity of the topic or both.

The survey responses also confirmed that statistical capacities were successfully enhanced across countries (see figure 2). They also indicated that, in most cases, participants had not previously received training and support on the measurement of IFFs (see figures 1 and 2).

Figure 2. Participants feedback on statistical achievements of the project

% of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



Source: Evaluation survey (Annex IV.A)

### EA3. Enhanced awareness and engagement amongst African stakeholders on the methodology to monitor IFFs and its utility

According to the project document, the pilot testing was to be conducted in 2019 with capacity building planned to continue until mid-2020 with an official communication or report collecting the research, agreements and guidelines generated in the first phase of the project, as well as the knowledge, empirical evidence and lessons learned gathered during the pilot activities.

This would be the basis for the dissemination component of the project, and enhance the data infrastructure required for reporting on SDG 16.4.1. As explained before, the project team decided not to require participant countries to make these first estimations of selected types of IFFs public in order for them not to miss capacity building opportunities due to sensitivity of the topic. To that end, the *Report on illicit financial flows from Africa* has been compiled to capture concepts developed and methodological guidelines proposed for pilot testing in African countries; it further showcases the lessons learnt during the pilot activities and dwells on recommendations for further work in countries and globally, outlining tools for measurement of IFFs to be applied in this work. As the report was finalized immediately following the closing workshop, and based on agreement with pilot countries, it did not disseminate any early estimates as values (i.e., USD figures); it did, however, offer insights into types of IFFs prominent in selected countries, as well as which specific flows, commodities or activities are carrying most IFFs in these countries.

This issue of sensitivity was addressed during the case study on Senegal and it was found that key institutions having participated in the pilot tests are actually against its publication considering that the data will be interpreted as an indication of their own failure in enforcing tax and customs regulations, with a negative political effect on the government at the national level. In other interviews, it has been explained that the sensitivity has to do with higher-level political responsibility in opaque and corrupt practices that make IFFs possible, in particular in extractive activities by multinationals.

As mentioned before, the need for further refinement of the data may also explain the reluctance of some countries to disseminate preliminary estimates. Moreover, in countries that consider their refinement work completed and seem more prone to disclosing the data, such as Namibia, the timing has prevented it from happening by the end of the project. This said, the project entities prepared a final communication report *Counting the Cost: Defining, estimating and disseminating statistics on illicit financial flows in Africa* (UNCTAD, 2023) to disseminate the work within the project on concepts, methods, process of measuring IFFs, and raise awareness among a wider audience. In addition to the contents of the *Report on IFFs from Africa*, the report additionally highlights country profiles, including some early estimates of IFFs compiled by six pilot countries: Burkina Faso, Gabon, Ghana, Namibia, South Africa and Zambia<sup>8</sup>.

Additionally, the project conducted other dissemination and networking activities that contributed to awareness raising on the relevance and feasibility of producing IFF estimates. Such activities have involved the African Union Commission, the Africa Tax Administration Forum, Tax Justice Network (TJN), Tax Justice Network Africa, the FACTI Panel and the Pan-African Conference on IFFs and Taxation. According to progress reports, these dissemination activities have resulted in new countries aiming at engaging in this line of research. Such countries include Egypt, which is already testing the Partner Country Method Plus

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<sup>8</sup> Due to additional time required for discussion with countries to set up and verify their respective country profiles in that communication report, and for the six countries to finetune the preliminary estimates to be ready for publishing, this report was made public in January 2023

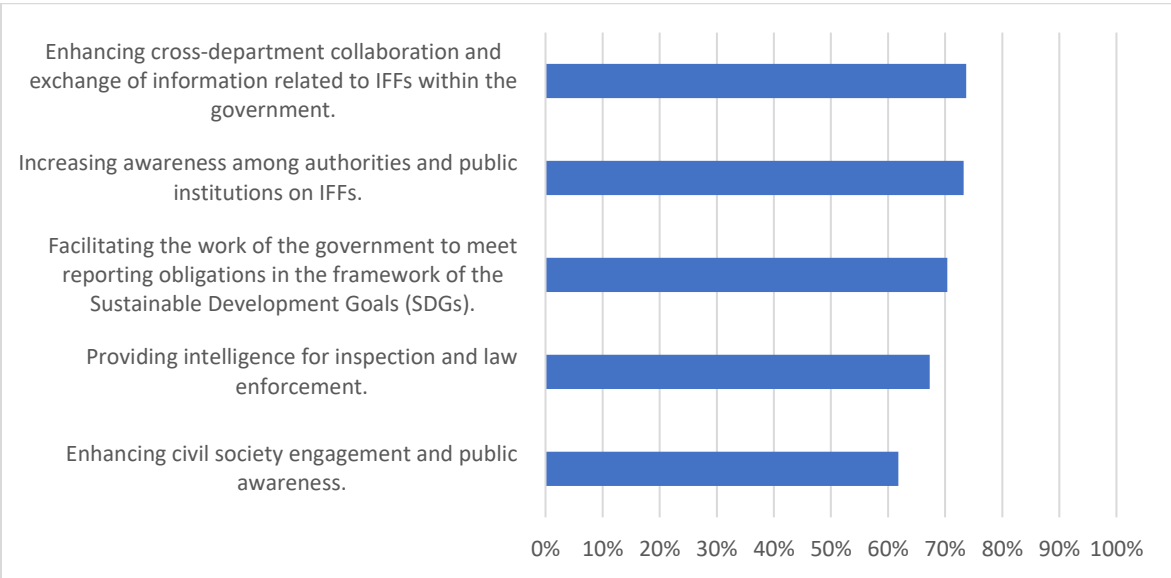
and the Price Filter Method Plus and plans to get estimates by the end of the project in December 2022; Lesotho and Eswatini which joined the inter-regional training workshop; Ecuador, whose Permanent Delegation to the UN in Geneva sent an official request to join the next project; and Kazakhstan who made a similar request through the UN Resident Coordinator in the country<sup>9</sup>.

**EQ4. To what extent have the project participants from each targeted country utilized the knowledge and skills gained through the project’s activities?**

As explained before, the timing of the project has not allowed for assessing the use of the methodologies elaborated by UNCTAD beyond the project workshops. However, most of them elaborated proposals on how to continue applying the UNCTAD methodologies, which are discussed further in this document under the sustainability criterion.

Moreover, both case studies in Senegal and Namibia and some online interviews with country focal points have indicated that the project has made relevant authorities and technical staff aware of the relevance and feasibility of estimating IFFs, in addition to enhancing cross-department collaboration and improving the quality of information related to IFFs; and creating additional interest in further enhancing capacities and producing data in order to strategically guide inspection and law enforcement efforts. These assessments were triangulated and confirmed via surveys as shown in figure 3.

*Figure 3. Participants feedback on project effects on country*  
 % of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



Source: Evaluation survey (Annex IV.A)

<sup>9</sup> During the review, the project team indicated that other countries like Malta have also contacted project entities for further information and collaboration more informally, and that the target of indicator 3.2 of three non-participating countries expressing interest was therefore exceeded.

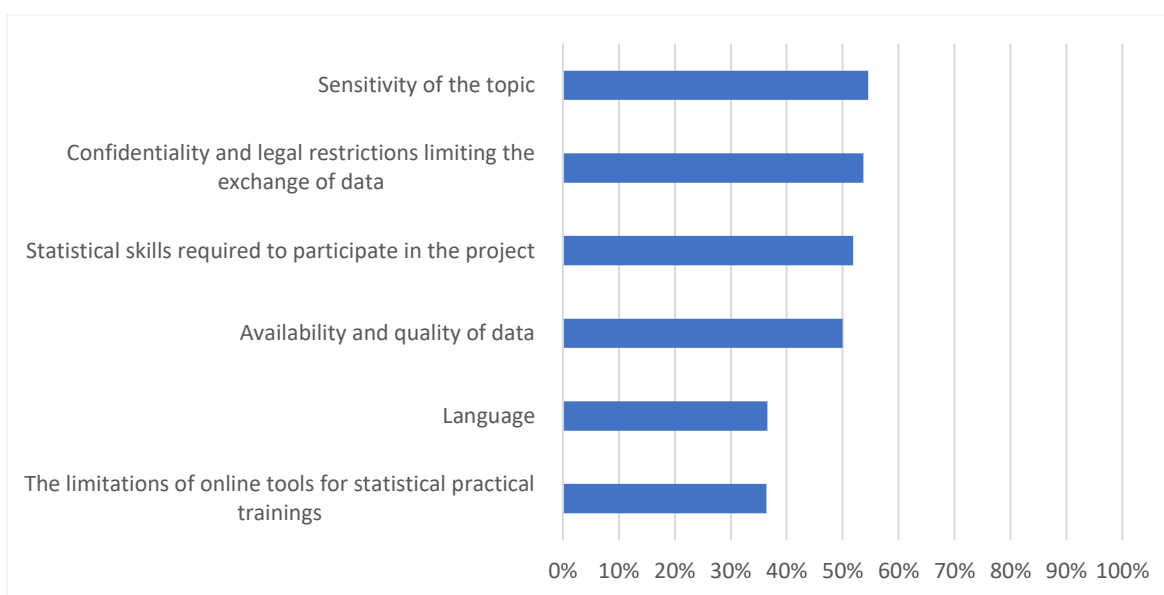


### EQ5. What are the enabling and limiting factors that contribute to the achievement of results?

During the case studies, a series of limiting factors were identified and later triangulated via survey. The factor that was found to have a more negative influence on the project's performance was the sensitivity of the topic. Other limiting factors raising at least 50% of agreement were the confidentiality of data hampering the sharing of data among national authorities for estimations, the technical requirements for full participation, and the availability of good quality data.

However, the degree of agreement on responses to this survey question were much lower than in the rest of the survey. This contradiction might be explained because some limiting factors were partly overcome. For instance, in several countries, subcommittees were established to gather only staff meeting the technical requirements for the statistical work and belonging to institutions allowed to use confidential data owned by tax and customs administrations. To enshrine statistical confidentiality, the project entities did not require any access to the underlying data but aimed to empower national authorities to collate and analyse their own data.

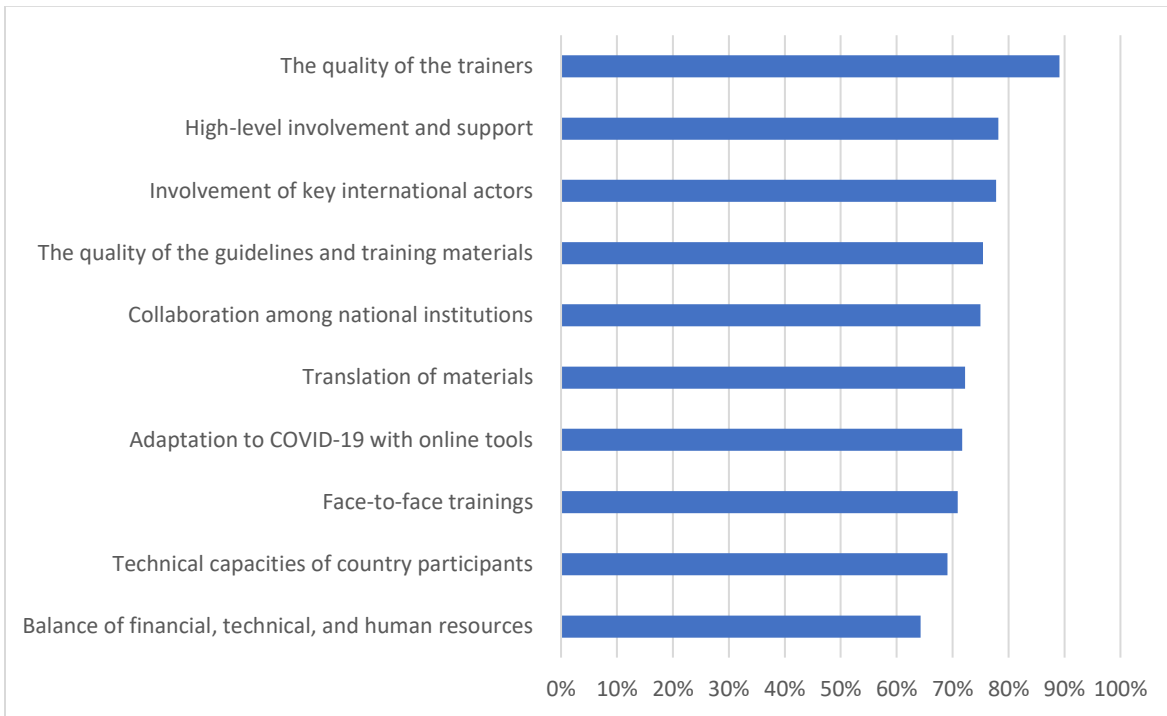
*Figure 4. Participants feedback on project's limiting factors*  
% of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



Source: Evaluation survey (Annex IV.A)

On the other hand, the factors that had a more positive influence on the project performance according to country informants were the quality of the trainers, the involvement of key international actors and high-level staff, the quality of the guidelines and training materials and collaboration among national institutions.

Figure 5. Participants feedback on project's enabling factors  
 % of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



Source: Evaluation survey (Annex IV.A)

The political buy-in and national ownership of the project was analysed in depth during case studies as a possible explanation to the different performances of Namibia and Senegal. In Namibia, a high level of political interest in the topic was found prior to the project launch. By 2018, a Joint Task Team on IFFs had already been formed consisting of the Bank of Namibia (Exchange Control Department), Financial Intelligence Centre, Directorate of Customs and Excise, and Directorate of Inland Revenue. The purpose of the Joint Task Team was to investigate and examine the extent of IFFs in Namibia. The need for the statistical measurement of IFFs was identified by the Joint Task Team as one of the strategies to understand the drivers and magnitude of IFFs. Once the project was launched in Namibia, the structure of cross-department collaboration was already set-up and the strategic vision was clear while globally comparable concepts and methods to measure IFFs or the capacity to use those were not yet available. The project implementation was led by the Bank of Namibia Exchange Control Department, and closely followed up by the Vice-Minister of Finance. This support facilitated the dedication of a significant time to work in the adjustments required by the estimation methods way beyond the timeframe of the workshops. With more time available, the project participants would have even sought the collaboration of partner countries to analyse the most striking findings from the partner country method.

In Senegal, on the contrary, the project was launched on the initiative of NSO technical staff. The idea was supported from staff of all relevant data providers and potential users which joined the TWG. However, the TWG had to be supported along the way with the set-up of a restricted technical committee, which would work on the estimations in a context of data confidentiality (NSO, customs and tax authorities) and a steering committee of their management staff that would make the decision to engage technical staff and share data. When the training finalized, the adjustments did not continue and the project was

affected by changes in the direction of the NSO, which delayed the mobilization of support at ministerial level in order to decide on the possibility of continuing the work with dedicated resources and moving towards the production of public estimates.

During online interviews with other countries, it was confirmed that time is needed for the technical staff to obtain political support for the continuation of the estimations and the publication of its results. It was also indicated that the approach to the countries should have been achieved through higher level activities (as initially foreseen in the project document) and that the UN can still play a role in ensuring political buy-in and in supporting the communication of the data in order to avoid a partisan misinterpretation of the data that hits back on administrations that make an effort to pioneer the statistical work against IFFs and meet SDG reporting requirements.

## 5.4. Efficiency

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### EQ6. How efficient was the project in utilizing project resources and has the project management been adequate to ensure the achievement of the expected outcomes in a timely manner?

As per Figure 5, the quality of the trainers deployed by UNCTAD and UNECA was the enabling factor that raised the highest level of agreement (89%) among survey respondents. The pool of trainers comprised staff from the analysis unit of the UNCTAD Statistics Service, UNECA economic officers, two international consultants specifically recruited for the project and experts from CSOs, national statistical authorities and international organizations engaged through the initial experts' consultation and the Task Force on IFFs<sup>10</sup>. At country level, the technical prerequisites for having a meaningful engagement did require some adaptation of the TWGs, but they were not finally seen as a limiting factor by a clear majority of survey respondents (see Figure 4). This indicates that the process of gathering national experts, in which NSOs played a major role, was also efficient.

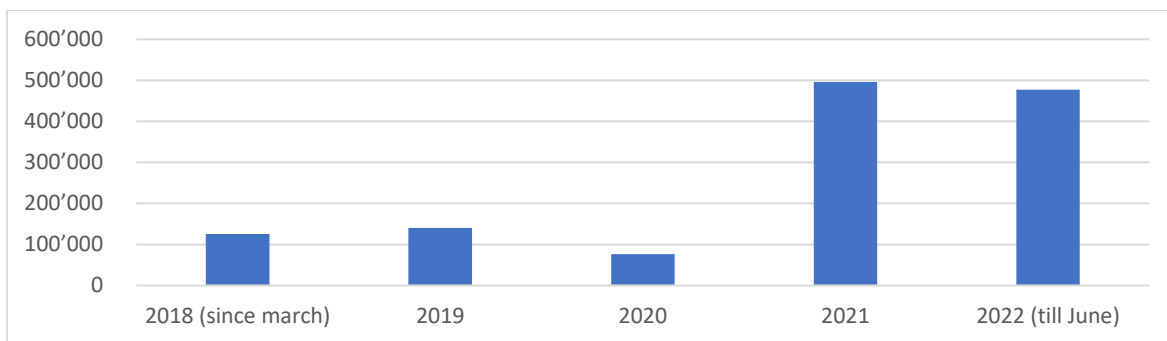
This mobilization of internal and external expertise was not only key to the training's success, but also for previous methodological work, as it was required to overcome controversies around the concept and measurement of IFFs and conduct the discussions within the Task Force towards an internationally agreed definition for the SDGs indicator. Indeed, these difficult discussions lasted long, and consumed most of the initial timeframe of the project, which finally landed on the beneficiary countries in 2021 instead of 2019, concentrating most of the resources at the end of project as shown in Figure 6<sup>11</sup>. Moreover, some difficulties in recruiting qualified national consultants and issuing contracts caused some additional delays.

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<sup>10</sup> The external trainers included a member of Tax Justice Network and a statistician of the Italian NSO, ISTAT and experts from UNODC Mexico and OECD.

<sup>11</sup> For a detailed review of the timing of the activities, see Annex II Project results framework, including the evaluator's verification.

Figure 6. Budgetary implementation, USD



Source: progress reports

In addition to the time and effort invested in the methodological work conducted at the global level, progress reports inform of two factors that altered the outreach strategy of the project. Firstly, only two of the nine missions to be conducted with the Thabo Mbeki Foundation were actually conducted due to their busy agenda (Doc, 2019), affecting work plans for 2019. Then, the 2020 outbreak of the COVID-19 pandemic aggravated the delay and created uncertainty about kick-off meetings and international events. Once concepts were agreed, i.e., it was clear what should be measured as IFFs, in 2020, UNCTAD developed methodological guidance and practical instructions on steps to take in the pilots in consultation with UNODC and ECA. As soon as there was clarity about methods in 2021 training sessions and workshops were conducted online, and project entities agreed on a process of engaging national consultants and identifying national focal points to coordinate work within country instead of mission and a no-cost extension was agreed in summer 2021 to enable more time for pilots.

While ten of eleven countries produced estimates as planned, and all prepared Action Plans as the final planned step, country informants found that more time would have been needed to fully implement the intervention logic. Even in Namibia, where estimates were finalized and considered satisfactory by the TWG, more time would have probably allowed ministerial consultations and further methodological enhancements, in addition to the publishing of results and awareness raising. In the case of Senegal, the core project team considers that further refinement of the estimates is needed, and, more importantly, time to get political buy-in and clarity on the dissemination aspects of the agenda. As previously stated, the institutions involved in the estimations, based on previous experiences on the dissemination of data related to SDGs, consider that the public opinion and opposition would interpret the resulting data as an indicator of the governments' ineffectiveness. Therefore, moving towards the dissemination agenda would require political will and a communication strategy, which would both benefit from UN support. To this end, the project entities engaged with the FACTI panel, the Cluster V of the UN Regional Commissions, the Conference of African Ministers and the UN General Assembly 2<sup>nd</sup> Committee which all recognized the agreed concepts and the significant progress achieved and encouraged countries for transparency and all UN Member States to measure IFFs and report data on SDG indicator 16.4.1. In the future bilateral engagement with governments may be necessary for buy-in.

In Burkina Faso, it was also indicated that the project should have invested some resources in advocacy at the highest political level nationally. This was partly overcome with contacts made by the project team during the training with support from UNDP, but it is still a request of the TWG.

In Nigeria, on the contrary, the political support for the project does not seem an issue as it is one of the pilot countries where Thabo Mbeki engaged bilaterally, but some extra time and UN support is needed to refine the estimates and reach an internally agreed proposal at the TWG that can be submitted to the authorities for consultation and publication.

Finally, in light of the long time dedicated to methodological developments and related discussions and considering that such work was a task mandated to UNCTAD by the UN Statistical Commissions and IAEG-SDGs, a question remains about the framing of such an endeavour in a UNDA technical cooperation project with limited budget for staff. Mandated methodological developments could be framed under the yearly programming of UNCTAD approved by the UNGA and supported with regular budgetary resources, while the related work done with countries be supported with UNDA or extra-budgetary resources.

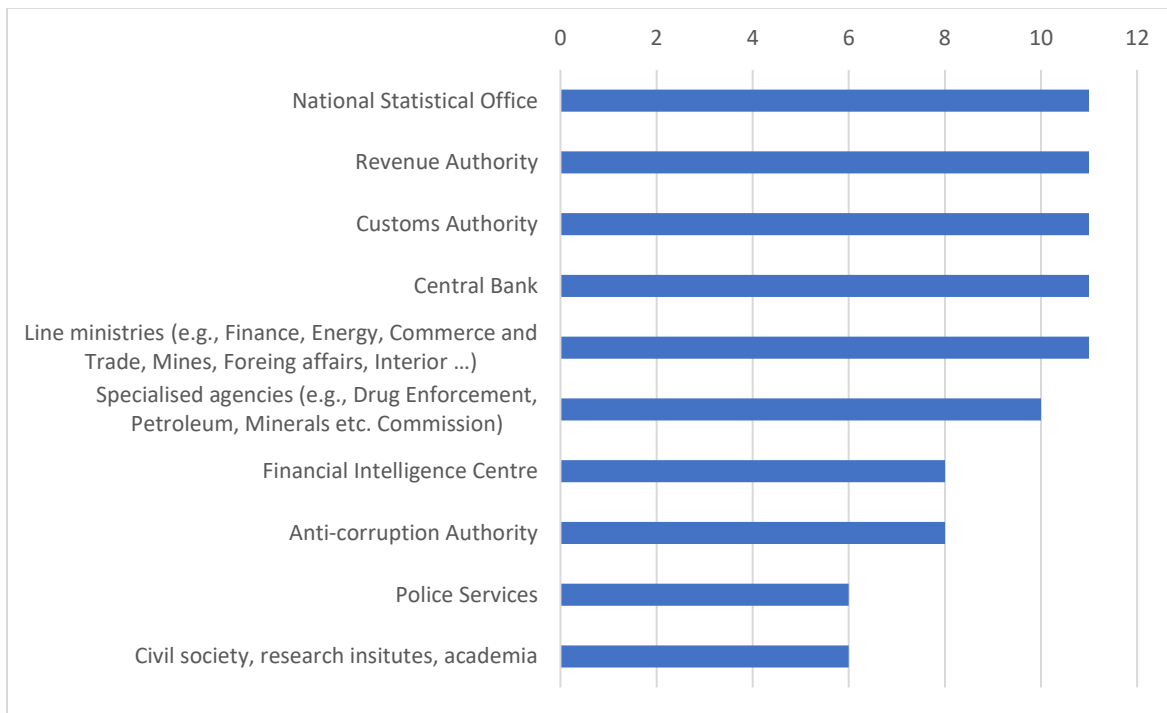
#### EQ7. To what extent has the project advanced successful partnerships and efficient sharing of resources to support development of the IFF measurement methodology and its implementation?

At the national level, the project operated through TWGs which gathered the institutions likely to play a relevant role in the production of IFF estimates and their use for policy purposes. These TWGs proved to be successful in gathering the data needed for the estimations of IFFs related to trade miss-invoicing and corporate tax avoidance. This avoided working in siloes and promoted a whole-of-government approach that is key to tackling IFFs. As previously explained, in some cases, subcommittees or restricted TWGs had to be established in order to share data without being in breach of confidentiality rules. These restricted groups usually involved NSOs and customs and tax authorities with the relevant legal framework to ensure statistical confidentiality.

Additionally, the existence of a broader range of institutions created interest in the future use of the data with policy purposes. An example of this is the case of the Senegal FIU requesting the data to be a major input of the country Risk Assessment, or the case of Burkina Faso where the EITI wants to incorporate it in research on illicit traffic of mineral resources and terrorist finance.

Figure 7 provides an overview of the number (93 in total) and variety of institutions partnering with UNCTAD and UNECA at the national level. Another indication of the quality of the partnerships established at country level can be found in Figure 5, which shows that 79% of respondents considered the collaboration among national institutions as a factor enabling the project success. This was thanks to the strong focus on good project planning by project entities.

Figure 7. Participants in TWGs by institutional profile, number<sup>i</sup>



Source: Project team files (Doc, 2022b)

At the international level, the project built upon the collaboration of UNCTAD and UNODC as co-custodians of Indicator 16.4.1 and its broader inter-agency framework, the IAEG-SDGs. Collaboration around the indicator was further expanded with the establishment of the already-cited Task Force on IFFs<sup>12</sup>.

Finally, it must be stated that the UN partnership between UNCTAD and UNECA was an efficient way to implement the project. Countries were distributed among UN entities and therefore responsibilities were shared. Four countries were managed by UNCTAD and seven others managed by ECA with technical support from UNCTAD where needed. The coordination of the project as a whole (team meetings, minutes, Task Force meetings, coordination of a shared platform) was managed by UNCTAD's team.

The involvement of the UNCTAD Statistics Service was key for conceptual and methodological developments and the planning of steps to be taken in pilots with clear guidance prepared, while the country outreach and pilot testing of the methodologies in eleven countries required to pool resources with UNECA, as in other UNDA projects on IFFs in which UN global entities (UNODC and UNCTAD), partner with regional commissions (ECA, ESCAP and ECLAC). Moreover, in the case of Namibia, it was found that the United Nations in Namibia – Resident Coordinator Office and UNICEF – provided support to the recruitment of the national consultant, convening national stakeholders, and co-funding of workshops.

<sup>12</sup> The project entities also reached out to many partners active in countries, like the African Union, GIZ, TJN, UNDP and others offering an inclusive approach and inviting all IFF Task Force members to join events of interest. National events also involved relevant national and international players active in the countries. The intention was to pool existing efforts together and ensure that globally agreed concepts and methods are known to all with support resources and guidelines.

Currently, the UN Country Office is processing a request by the national focal point for additional support to the Namibia sustainability plan.

## 5.4. Sustainability

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**EQ8. Is there evidence that beneficiary countries are committed to continue working towards the project objectives beyond the end of the project and/or have there been catalytic effects from the project both at the national/regional levels?**

As explained in the efficiency section, TWGs were considered to effectively frame the cross-department collaboration needed for the production of IFF estimates and to pave the way for future policy dialogue. During both case studies, it was indicated that the close cooperation among participants for data exchange and analysis remains in place and it is planned to be further reinforced. According to some informants, the TWGs have created national momentums that can be considered a sustainability factor for the IFF agenda and, in particular, for its statistical dimension.

Indeed, in Namibia the TWG remains operational under the leadership of the central bank, which has setup an IFF desk within the Direction General on Exchange Control. In Senegal, the continuation of the restricted TWG needs to be confirmed by the authorities, but is already a request of project participants, who remain active and keep requesting support from UNCTAD to explore additional estimation methods<sup>13</sup>.

According to their presentations in the closing workshop, all country participants intend to continue working on estimating IFFs, and most of them referred to the continuation of TWGs that are expected to be established as new permanent structures or integrated in pre-existing structures. In South Africa, for instance, the subcommittee is to be integrated in the Inter-Agency Working Group on IFFs, part of the Anti-Money Laundering/Combating the Financing of Terrorism (AML/CFT) system, an idea that was also suggested for Senegal by informants in the field. In Gabon, on the contrary, a newly created structure is about to be established by means of a ministerial decree that is ready for signature. In other countries such as Nigeria and Burkina Faso, this seems to be waiting for the submission of definite data to the authorities and the reception of political back up. In Ghana, the NSO has allocated USD 100,000 of its 2023 budget to organize additional training activities on its own account and initiative.

During the closing conference in June 2022, several pilot countries have expressed their wish to continue the measurement of IFFs with the support of UNCTAD and UNECA, either to resolve challenges faced during the measurement phase, or by testing new methods. Benin and Senegal have sent official request letters to the UNCTAD Secretary-General, and Gabon and Nigeria officially contacted the UNECA Executive Secretary.

**EQ9. What is the level of endorsement and likely use of the project knowledge outputs by actors committed with the global fight against IFF including relevant UN actors, other IGO, transnational CSOs and the Academia.**

The project has been endorsed by the IAEG-SDGs by reclassifying SDG Indicator 16.4.1 from Tier III to Tier II on the basis of the methodology made available by UNCTAD and the UNODC (un.org, 2022). The Conceptual Framework for the Statistical Measurement of IFFs was endorsed by all UN member States at

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<sup>13</sup> Senegal implemented Methods 1 and 2 on trade mis-invoicing and has kept contacts on Method 4 on corporate tax avoidance after the project end.

the UN Statistical Commission in March 2022. The concepts were also adopted at the political level by the FACTI panel in its final report and the Cluster V of the UN Regional Commissions. This is a great achievement that sets the basis for the use of the project knowledge products by all UN MS in the framework of their reporting obligations. Such obligations are well articulated around Voluntary National Reviews, the UN High Level Forum on Sustainable Development and intermediate structures that enhance reporting and implementation on a thematic and regional basis.

However, no country reports data on SDG indicator 16.4.1 yet. The effective use of these methodologies in SDG reporting, and the reclassification of the indicator as a Tier I indicator is not yet achieved. A lot of work is required by UNCTAD and UNODC as indicator custodians, member states and UN Regional Commissions to extend work from measuring one or two types of IFFs in 22 pilot countries to a comprehensive global measurement and reporting of data on the SDG indicator. The indicator could be removed from the indicator framework of the 2030 Agenda if data is not available by the 2025 review of the SDG indicator framework. In light of the project implementation, this last step must still face the following difficulties:

- The number of countries benefitting from UNDA support to pilot test these methodologies is limited compared to the UN membership, and it is not expected to grow significantly in the coming years (see table 3).
- MS benefitting from this UNDA project have not yet published estimates, and significant amount of further work is needed to invest in data and capacity to ensure high quality estimates of IFFs and concerns about the political implications remain. UN support to deal with the political and communication aspects of the release of data at country level is not yet foreseen.
- During case studies and the closing workshops, few references were made to SDG reporting as a next step. In general terms, the country participants' intention is to use the data at the national level, for policy purposes, but the possibility to use it on SDG reporting is still far.
- The use of the UNCTAD-UNODC methodologies by developed countries is still at a very early stage<sup>14</sup>.
- The IFF methodology has been partly contested by the OECD, due to the inclusion of tax avoidance in its conceptual scope. As the OECD is a relevant actor in planning international action against base erosion profit shifting and in coordinating the exchange of information for tax purposes, this contestation might undermine the effective endorsement of the methodologies by OECD member States.
- Considering the varying forms of IFFs, the project had to develop a set of different methodologies to measure the different IFFs, some of which may overlap. A proposal for the consolidation of the results obtained through different methods is still needed<sup>15</sup>

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<sup>14</sup> Italy and Finland have tested some methods. Malta has approached the UNCTAD team, and UNECE is engaged to advocate for IFFs measurement among developed countries.

<sup>15</sup> Currently being developed within the Task Force and will be tested in the global project on IFFs starting in 2023.



Table 5. Geographic outreach of DA projects on IFFs

DA	Project	End date	UN entities	Target countries	Count
DA T11	Measuring illicit financial flows in Latin America	2020	UNODC	Mexico, Peru, Colombia and Ecuador	4
DA T11	Defining, estimating and disseminating statistics on illicit financial flows in Africa	2022	UNCTAD-UNECA	Angola, Benin, Burkina Faso, Gabon, Ghana, Mozambique, Namibia, Nigeria, Senegal and Zambia	11
DA T12	Measurement of tax and commercial IFFs and criminal IFFs in six countries in Asia	2022	UNODC-UNCTAD-ESCAP	Bangladesh, Maldives, Nepal, Viet Nam, Kyrgyzstan, Uzbekistan	6
DA T15	Measuring and Curbing Illicit Financial Flows	2026	ECA, ECLAC, ESCAP, ESCWA, UNECE, UNCTAD and UNODC	Ecuador, Burkina Faso, Gabon, Senegal, Egypt*, Bangladesh*, Kyrgyzstan*, Kazakhstan*	7
<b>Number of countries reached through DA IFF projects until 2026</b>					<b>23</b>

\* To be confirmed once the project starts

Source: project webs (unctad.org, 2022; unodc.org, 2022) and UNDA 15 Pro Doc (Doc, 2022f)

Finally, it must be stated that the project outputs will very likely be used for academic purposes considering it contributes to fill in a gap in scholarly research. During the project implementation, different requests were received from scholars and presentations were delivered in academic fora like United Nations University - World Institute for Development Economics Research (UNU-Wider), University of Copenhagen, and University of Lausanne.

#### EQ 10. What measures and exit strategies have been built in to promote the sustainability and scalability of the outcomes?

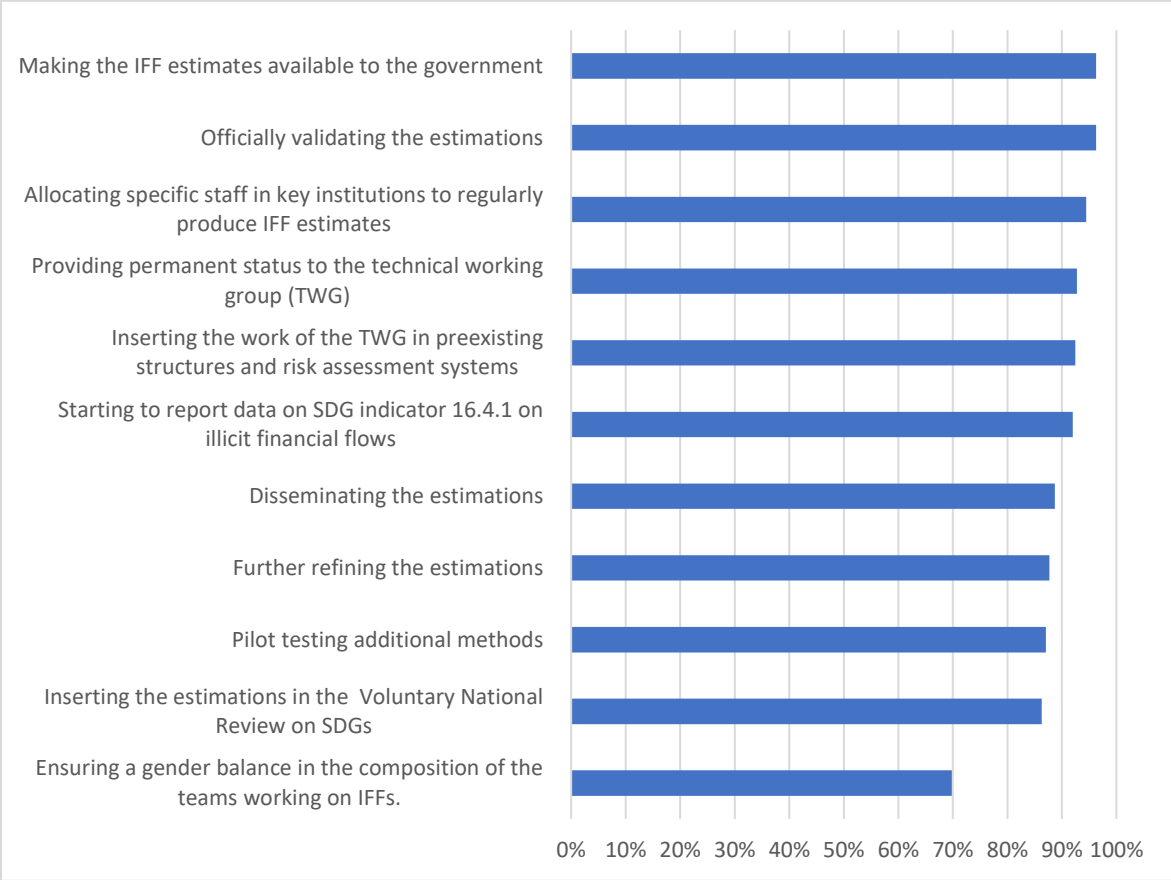
During the case studies, it has been found that the TWGs, encouraged by UNCTAD and UNECA, have elaborated lists of recommendations on future action – the action plan – in the framework of their final report (Doc, 2022c, 2022d) and presentation to the Closing Workshop (Doc, 2022a). In the case of Namibia, this included a comprehensive action plan for further measurement of IFFs including short and long-term measures assigned to agencies/experts with a timeline and a set of recommendations also referring to the training and financial resources needed, the mobilization of national institutions, including the Parliament, and the use of the data to enhance controls to reduce trade mis-invoicing IFFs.

The main ideas behind these two TWGs' recommendations on the work to do at the national level were shared with members of the TWGs through a survey, with a high degree of agreement on the future action required to sustain the project results. All pilot countries produced national action plans<sup>16</sup>. As per figure 8

<sup>16</sup> Angola did start the process quite late. Further, during the early kickstart of the project and formation of the TWG, activities were further interrupted by presidential elections. As a result, early estimates of IFFs were done during training of the TWG,

this included the permanent activity of the TWG and the allocation of dedicated human resources. Several recommendations also refer to the continuation of the capacity building and pilot testing (further refinement, and use of new methods), as well as their validation and publication, with data production recommendations ranking higher than data dissemination.

Figure 8. The way forward at the national level  
 % of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



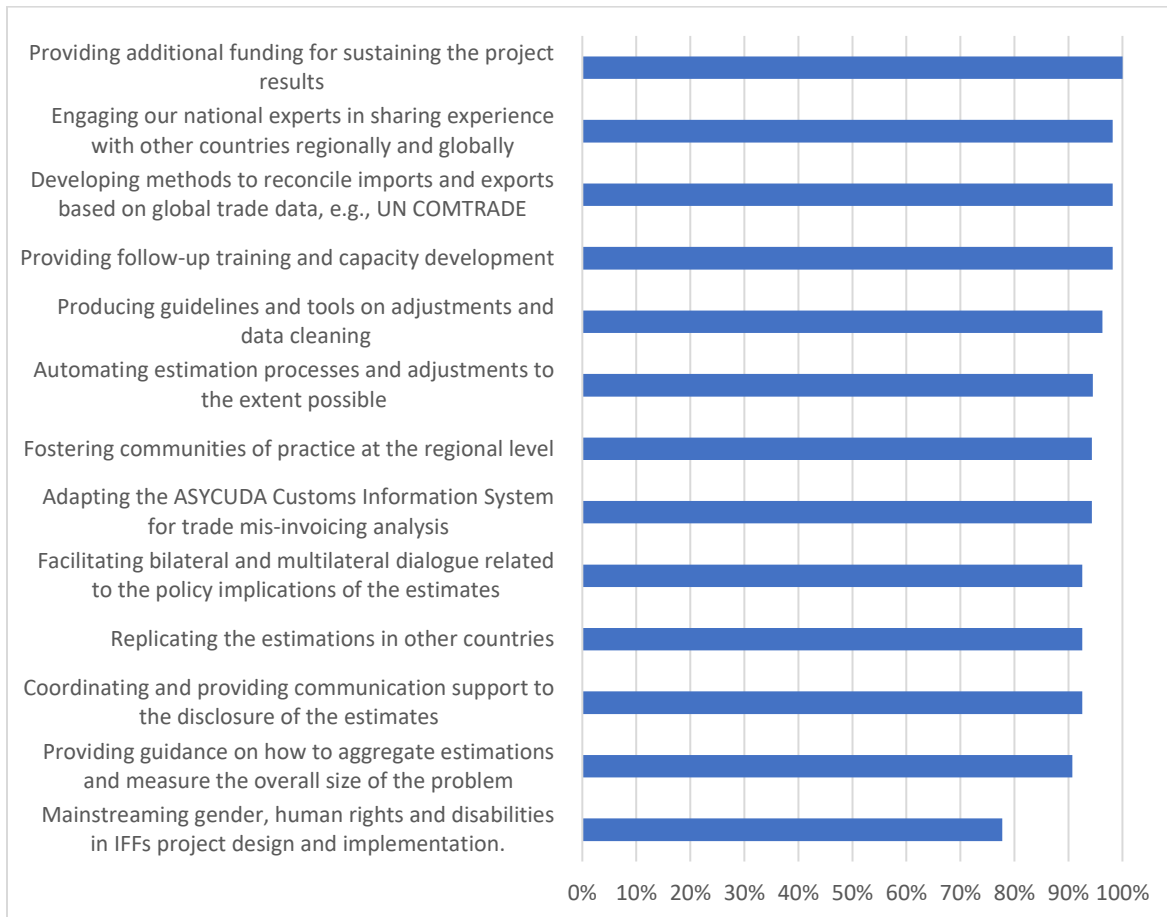
Source: Evaluation survey (Annex IV.A)

Additionally, a series of recommendations to UNCTAD and UNECA have been collected through interviews and further triangulated via survey, finding a high degree of agreement on the way forward. As per Figure 9, many recommendations refer to the methodological challenges of this line of research and go as far as the automation of the estimation and adjustment work. Additionally, some of them concern the political aspects of this agenda and include the facilitation of bilateral and multilateral dialogue related to the policy implications of the estimates, and the coordination and provision of support to the disclosure of the estimates.

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based on COMTRADE data. A draft national plan including a roadmap of collection of national data and proper estimation of IFFs was developed but is yet to be validated.

Figure 9. The way forward at the international level  
 % of survey respondents that indicate a degree of agreement of 4 or 5 in a 1-to-5 scale



Source: Evaluation survey (Annex IV.A)

A review of the closing workshop as well as the Report on IFFs from Africa (Doc, 2022e), indicates that the project team has taken note of most of these recommendations. Moreover, the new DA project on curbing IFFs is on its way and specifically addresses three sets of these recommendations: those related to capacity building (the project includes an e-learning platform), the issue of consolidation of methodologies (the project will come up with a comprehensive Statistical Framework for the measurement of IFFs), and the connection of the statistical work with the policy agenda (Doc, 2022f). Yet work remains to be done at the national and international levels and other partnerships are being explored. For sustaining and replicating the work done in African countries, there are interesting opportunities in the collaboration with the African Union Commission, which is the recipient of an important Team Europe Initiative<sup>17</sup> on IFFs. Other partnerships could be explored for connecting statistical findings with the policy agenda on the basis of existing international institutions. As per the connections observed in the field, these partnerships could involve the World Customs Organization, the FATF and FATF-like regional entities, the EITI, and the Egmont Group.

<sup>17</sup> Since 2020, Team Europe Initiatives are donor coordination framework that pool together resources from the European Commission, EU member States, and European development banks and financial institutions.

## 5.5. Gender, human rights and disability

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EQ 11. To what extent an equity-focused approach and a gender mainstreaming strategy were incorporated in the design and implementation of the intervention, and can results be identified

The whole project rationale is about filling the financial gap of the SDGs, in which gender equality is central. Similarly, other inclusion goals demand policy action which in turn demands mobilization of domestic public finance. Therefore, this project's overall objective will contribute to gender equality and inclusion.

Consequently, the study of IFFs has not yet incorporated specific foci related to gender, minorities or disadvantaged groups, including persons with disabilities, as all IFFs are considered to hamper inequality reduction by limiting public finance and policy space. This said, since the connection of IFFs with gender and human rights is through taxation, future project design could explicitly<sup>18</sup> incorporate guidance for countries to prioritise IFFs that meet two conditions: having a higher impact on tax collection (as would be the case of extractive industries in Africa, for example), and relating to behaviours that can realistically be prosecuted with improved data (for example export under-invoicing).

During implementation, the project has monitored the participation of women in all activities. However, such participation has been very much conditioned by previous imbalances in the national institutions that met the requirements to participate in the project in terms of technical capacities, and mandate. During the collection of contact details for the distribution of the survey, it was found that only 25% of participants in TWGs were women. In countries like Senegal, where the full list of the TWG was reviewed, this percentage goes down to zero.

A majority of survey respondents have indicated that the project design properly integrated gender and human rights issues. However, the agreement is at 54%, while agreement on other positive features of project design was at 90% on average (see Figure 1). Similarly, when asked about the way forward, 70% of respondents agreed to ensure a gender balance in the composition of the teams working on IFFs, and 78% recommended UNCTAD and UNECA mainstream gender, human rights and disabilities in IFF project design and implementation (see Figures 8 and 9). However, these percentages represented the lowest level of agreement around recommendations on future work on IFFs.

## 5.6. COVID-19

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EQ 12. How did COVID-19 affect project implementation, what adjustments were made and how did such adjustments affect the achievement of the project's expected results as stated in its original results framework?

As indicated under the efficiency section, the COVID-19 pandemic had a great impact on the project, as it broke out at a critical point in which the project team was to reach national counterparts to launch project activities. As previously explained, some initial delays affected the agenda of the 2019 joint missions with the Thabo Mbeki Foundation to obtain political buy-in. When potential alternatives were being discussed, such as combining several country visits, merging buy-in activities with kick-off workshops or organizing a regional high-level event co-hosted with the Mbeki Foundation, the COVID-19 pandemic broke out, activities requiring physical presence were delayed, and online activities focused on the statistical work.

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<sup>18</sup> The project has already driven beneficiary countries in that direction.

These regional kick-off meetings and initial workshops conducted online, reduced the effectiveness of the training according to many informants. The methodology indicated for the training on pilot tests is that of a workshop in which trainees learn by doing, and trainers and trainees work together, sharing keyboards, reviewing errors and challenges, and finding solutions together.

However, mixed results have been found in the survey on this last point. Although 78% of the respondents agree that face-to-face training was clearly a factor of project success (see Figure 5), 71% agree that there was effective adaptation to COVID-19 through use of online tools, and only 36% agreed that online tools limited the project's effectiveness (Figure 4).

## 6. Conclusions

### Assessment against evaluation criteria

The project was fully aligned to the 2030 Agenda and the mandates of the implementing partners, UNCTAD and UNECA. Indeed, it came to fill a gap in the SDG indicator framework, and involved two UN partners with a concrete mandate on IFFs. The project was also highly relevant to the needs of participant African countries which saw the project as an opportunity to enhance statistical capacities and improve their knowledge on the IFFs that are undermining tax collection and domestic mobilization of development finance. However, work remains to be done in the dissemination aspects of this agenda, as participant countries have not yet disseminated the estimates produced in the framework of the project, nor have they made concrete plans on their use in SDG reporting.

The project has shared all its proceedings and enabled other international actors in this domain to join the effort and benefit from it which contributed to a greater level of coherence among the actors, including through the establishment of a Task Force on IFF Measurement. Moreover, the project's methodological developments were framed under and validated by the IAEG-SDGs. Coherence at the international level could still be enhanced by obtaining full support from the OECD to the globally agreed official definition of IFFs for SDG indicator 16.4.1, and by connecting the statistical work to the policy work. Both agencies can help advance countries' capacity to measure IFFs within their mandates.

The project made significant progress towards its three expected achievements:

- First, the project produced a set of harmonized definitions and methodologies to estimate IFFs, which were officially incorporated in an SDG indicator and made available to UN member States for their reporting.
- Secondly, the capacity of African institutions was enhanced and estimates of trade-related IFFs produced, while the project introduced them to the estimation of tax-related IFFs.
- Thirdly, the project's methodological outputs were broadly disseminated through different international fora. High level political support was received from the FACTI panel, UN Regional Commissions, African Conference of Ministers and the 2nd Committee of the UN General Assembly.

The project implementation at country level was affected by delays. These delays were mainly caused by the time and effort required by the methodological developments and related consensus-building activities at the global level, by delays in implementation of the preparatory missions initially foreseen to ensure political buy-in, and by COVID-19. Once the pilot tests were launched, the main challenges were the availability of good-quality data, followed by confidentiality and sensitivity issues, and by the skill requirements for full participation. All these difficulties were mostly overcome thanks to the technical expertise of the UN staff and their partners, and through collaboration among relevant national institutions in the framework of TWGs.

The project team monitored a gender-balanced composition of TWGs and project activities. However, such a gender balance was not achieved as the targeted institutions were conditioned by pre-existing imbalances and the search of concrete technical profiles and mandates.

Although the timing of the project has not allowed for assessing the use of the methodologies elaborated by UNCTAD beyond the project workshops and its follow-up activities, expectations created by the training anticipate further utilization of the methodologies elaborated by UNCTAD at country level. Moreover, the project TWGs have articulated data exchange and collaboration among government departments and created momentum for the search of coordinated strategies against IFFs.

Indeed, evidence collected from several countries suggests that TWGs are being established permanently as a newly created institution or by integration in pre-existing structures. These TWGs, even before the end of the project, have identified several concrete recommendations on how to sustain statistical work and connect it to improved policy design and law enforcement.

The progress made in the pilot testing by TWGs and the precision and ambition of their plans for future action varies across countries. The factor that best explains these differences is political buy-in, which in turn varies as a result of previous domestic dynamics. Ensuring political buy-in was not the focus of project implementation.

The project team and members of the TWGs have also identified a series of improvements in IFF measurement projects with a view to enhancing their impact and sustainability. On the statistical front, it has been requested that capacity building activities continue, and that the estimation and adjustment work is automated to the degree possible. Additional support is also requested to better address the political issues raised by the estimation of IFFs, including the facilitation of bilateral and multilateral dialogue related to concrete findings, and the coordination and provision of support to the disclosure of the estimates. The latter support could drive pioneer countries towards reporting on SDG 16.4.1 through official UN channels. On this note, the evaluation also indicates that the ongoing UN work on this indicator through DA projects alone is not likely to reach a significant enough number of countries so as to generalize and sustain the use of IFF estimation methodologies in the framework of the 2030 Agenda.

## Lessons learnt

The following lessons learnt can be drawn from the evaluation conclusions and considered in future design and implementation of projects on IFF measurement.

- The UN work on IFFs requires methodological developments and consensus building at the global level, as well as technical cooperation at country level. Implementing these three activities in a sequential manner within a project timeframe reduces the time dedicated to activities at country level.
- Ensuring political buy-in and building trust between national agencies and UN entities is key to complete and sustain the production of IFF estimates beyond the timeframe of the project, and it must be part of the project design and implementation.
- In addition to political buy-in, the release of estimates might require communication support by the UN. Otherwise, the data might be misinterpreted and misused by domestic political actors against the government authorities and departments that are pioneering the reporting on SDG indicator 16.4.1.
- Successful collaboration among UNCTAD, UNECA and the UN Country Office in Namibia can inspire a broader dissemination of the IFF methodologies and developing countries' engagement in reporting on SDG 16.4.1, with an efficient division of labour among the global, regional, and national level.

## 7. Recommendations

In line with the previous conclusions, the following recommendations are formulated in order to continue, sustain and scale up the work done in the framework of this project. Recommendations are jointly addressed to UNCTAD and UNECA considering this line of work must continue to rely on collaboration among UN entities.

1. It is recommended that UNECA and UNCTAD explore financial arrangements for the continuation and scale-up of their work on IFFs. While UNCTAD, as co-custodian of SDG 16.4.1, should consider framing further methodological work (e.g., addressing consolidation of methodologies), capacity building support and setting up a global data reporting mechanism under its regular Programme and Budget, dialogue with donors like the EU could help to scale-up the related technical cooperation and reach a significant number of developing countries in a few years. Such an intervention could tap into the knowledge generated in this project and further developments foreseen in UNDA proposals, but it could extend the training-of-trainers approach, deployment of more project staff in regional commissions, and assistance of UN Country Offices in convening national stakeholders and raising political support. Additionally, sub-regional work based on communities of practice in which UNDA beneficiary countries and national consultants could further facilitate the scale-up of this line of work.
2. New projects aiming at introducing IFF methodologies in new countries could also include follow-up activities for countries participating in previous projects. Follow-up activities should not only cover statistical technical assistance, but also of managing the communication of the data from a domestic political perspective, and from a global perspective, by supporting the insertion of the estimates in Voluntary National Reviews on SDGs. In this respect, extra support should be given to countries likely to disseminate their estimates. (Follow-up on African countries could be led by UNECA).
3. Consensus-building activities should be strengthened further to complement technical cooperation on IFFs. In the first place, these activities should promote the effective use of the methodologies approved for reporting on SDG 16.4.1 by attracting developing countries to UN technical assistance on this issue, and by fostering its use by developed countries with their own means. These activities could be inserted in side events of the UN Statistical Commission, the High-Level Political Forum on Sustainable Development, the Inter-Governmental Expert Group on Financing for Development and regular reporting to the 2<sup>nd</sup> Committee of the UN General Assembly as well as relevant regional and thematic meetings related to the monitoring of the 2030 Agenda. (As co-custodian of SDG indicator 16.4.1, the application of this recommendation could be led by UNCTAD).
4. The strengthened consensus-building activities could be also oriented to reinforce partnerships with international institutions, in addition to the OECD, and other members of the IFF Task Force, according to inputs from the project participants, such connections could include FATF and FATF-like entities, the Egmont Group, the EITI or the World Customs Organization. (This recommendation could be led by UNCTAD at the global level and underpinned by UNECA at the regional level. Global discussions on these matters, could be framed under the IFF Task Force and the Intergovernmental Group of Experts on Financing for Development.).
5. It is also recommended that UNCTAD continue research work related to this line of technical cooperation. In addition to a paper presenting new methodologies, as soon as countries disclose their estimations, a publication presenting new estimates on the size of IFFs on the basis of the pilot tests would enrich the literature on IFF measurement and would increase



- the interest in a general and sustained use of these methods. This should also be pursued further in the global UNDA project on IFFs.
6. The UNCTAD and UNECA project teams could consider introducing inclusion criteria in agreements with participant countries. First, a gender balance (or a limit to gender imbalances) could be required for participants in TWGs and training activities. Secondly, national counterparts could be asked to ensure and report on adaptability of training activities to people with disabilities.

## Annex I. Evaluation TORs

CONFÉRENCE DES NATIONS UNIES SUR  
LE COMMERCE ET LE  
DÉVELOPPEMENT



UNITED NATIONS CONFERENCE  
ON TRADE AND DEVELOPMENT

### Terms of Reference (TOR)

#### **External Evaluation of Development Account Project 1819Y: Defining, estimating and disseminating statistics on illicit financial flows in Africa**

##### I. INTRODUCTION AND PURPOSE

This document outlines the Terms of Reference (TOR) for the independent final project evaluation for the United Nations Development Account (UNDA) funded project titled “*Defining, estimating and disseminating statistics on illicit financial flows in Africa*”.

The evaluation will provide accountability to the management of both UNCTAD and ECA, the Capacity Development Programme Management Office/Development Account of DESA, project stakeholders, as well as UNCTAD's member States with whom the final evaluation report will be shared.

The evaluation will provide assessments that are credible and useful, and include practical and constructive recommendations. In particular, the evaluation will systematically and objectively assess project design, project management, implementation, the extent of gender, human rights and disability mainstreaming and overall project performance. On the basis of these assessments, the evaluation will formulate recommendations to project stakeholders, in particular to UNCTAD and ECA, and/or the Capacity Development Programme Management Office/Development Account of DESA, with a view towards optimizing results of future projects, including on operational and administrative aspects.

##### II. CONTEXT OF THE EVALUATION

Illicit financial flows (IFFs) raise serious problems for financing development since they constitute a drain on capital and tax revenues in developing economies, undermining their ability to mobilize already scarce resources. They pose a direct threat to sustainable and inclusive development by diverting resources from social spending and productive investment and by impeding structural transformation. They also weaken political and institutional legitimacy and they have been shown to reduce the rate of taxpayer compliance throughout the economy, therefore affecting overall economic activity. These risks have been recognized in the 2030 Agenda for Sustainable Development, where the reduction of IFFs is listed explicitly as a target (16.4) of Sustainable Development Goal (SDG) 16, and more specifically, as the SDG indicator 16.4.1: Total value of inward and outward illicit financial flows.

IFFs are generated through a range of different transactions and illicit activities that can but need not be illegal under relevant jurisdictions. A broad categorization distinguishes between crime-related (illegal markets and terrorism of financing), corruption-related and tax-related IFFs, including profit-shifting malpractices. An important observation is that relevant types of IFFs may differ between economies, depending on their specific characteristics (e.g., role of

extractive industries). In order to be useful as an evidence tool for policy purposes, a monitoring tool for IFFs should therefore consider not only the total quantum, but also provide details on the different sources and channels that these flows follow.

In spite of existing suggestions in the literature, at the start of the project, there was no globally accepted definition nor methodology to monitor IFFs in a comprehensive and consistent manner. While a range of aggregate estimates, as well as a number of country-specific case studies, have been produced, there is little global agreement on an empirical methodology to measure IFFs. In addition, existing estimates only cover some of the sources of these flows and they lack the granularity required to closely monitor the problem. This reduces clarity about how large these flows are, where they are coming from and where they are going to. The lack of a reliable, objective indicator that is globally accepted can undermine the political will to tackle the problem. This gap on the evidence can also weaken efforts to develop and implement interventions targeted at curbing flows and eventually freeing up resources for financing sustainable development. Indeed, the Action Agenda invites the “appropriate international institutions and regional organizations to publish estimates of the volume and composition of illicit financial flows.”

In this context, UNCTAD and ECA jointly submitted this project on developing capacities to produce statistics relating to IFFs, addressing the need to provide consistent and comprehensive definition of IFFs and methodologies for their statistical measurement. UNCTAD with UNODC, as co-custodians of SDG indicator 16.4.1, lead the work on conceptual definition of IFFs as a first step in the project, followed by development of methodologies to measure IFFs. Subsequently, UNCTAD and ECA jointly focus on strengthening statistical capacities to produce IFF statistics. In addition, UNODC, in partnership with ECLAC, is currently implementing another project with a similar objective. Both projects are being implemented in a coordinated way as each one focuses on different but inter-related aspects of IFFs measurement. The organizations participating in each project will take a lead in line with their respective expertise. UNCTAD and ECA will oversee activities related to the measurement of IFFs originating from commercial practices and tax evasion, whereas UNODC and ECLAC will take the lead with regard to measuring the profits from illegal activities that are transferred abroad. The two projects also have a different geographical focus: UNODC and ECLAC will focus on Latin America, owing to the predominance of crime-based IFFs in that region, while the joint project of ECA and UNCTAD will concentrate on Africa, given the importance of tax evasion and customs fraud in this continent, including countries where commodities constitute a significant share of trade.

Both projects aim to produce a set of methodological approaches agreed by all parties that will become the basis for capacity-building, advocacy and country-specific research work on IFFs. More broadly, the organizations envisage that this set of methodological approaches will become the basis for measurement of illicit financial flows across the United Nations Secretariat and even beyond, enabling improved cross-country comparisons by different United Nations agencies and other actors. By doing so, the project outcomes will provide an important basis for another link, the one between the research work of the projects and the political process to tackle IFFs at the national and regional levels. With improved concepts and methodologies anticipated from the projects, leading to better evidence base, a platform for more appropriate policy responses to IFFs should be provided.

### III. SUBJECT OF THE EVALUATION

Through a collaboration between ECA and UNCTAD, the project has developed a statistical methodology to estimate IFFs from African countries, with the objectives of (a) gaining knowledge on the size of IFFs and their origins, (b) strengthening the political will to tackle this problem, and (c) providing evidence for subsequent formulation of a targeted and effective policy response. It will also improve African countries’ capacity to produce their own IFFs estimates, study their evolution through time, and allow them to use this evidence to later formulate and monitor the impact of policies put in place to reduce these flows. The project worked in close collaboration with eleven countries in Africa to build their internal capacity to measure IFFs, follow the application of the methodology in their national context, and then produce reliable assessments. The estimates produced, the statistical methodology, and the insights from the country consultations in the eleven countries will be published as a report. This publication will be launched at meetings with relevant stakeholders to demonstrate the methodology and showcase its potential to

other countries, in order to encourage them to use the same methodology to produce their own estimates. The policy implications from the reports will also be discussed with experts and presented at intergovernmental platforms for policy uptake.

To develop and test the statistical methodology to measure IFFs, the project was divided into 3 phases, each one corresponding to one expected accomplishment of the logical framework:

**Phase 1:** The methodological component, expected to harmonize definitions and develop methods to measure IFFs and study their type. The main goal of this component was to strengthen the analytical and methodological capacity of stakeholders in relation to assessing IFFs. This phase started with research activities that have evaluated existing options to measure IFFs and offer feasible alternatives that can be applied to the African context. The research was debated during an initial meeting that brought together regional and international experts and led to a first methodological proposal. In parallel, ECA and UNCTAD engaged with the Thabo Mbeki Foundation and the Coalition of Dialogue on Africa to liaise with senior government officials from the eleven African countries selected to participate in the project, to stimulate their interest and obtain their active participation in the project. This was followed by kick-off workshops in each of the countries, to start the collaboration, take stock of data availability and identify information gaps. All these activities led to a set of applied guidelines for the harmonization of definitions, collection of data and calculation of IFFs indicators. The guidelines and their implementation were discussed in an international meeting, with the attendance of experts and representatives from the participating countries. These activities took place throughout 2018.

**Phase 2:** The empirical and capacity building component, directed at developing estimates of IFFs at the national level in pilot countries and preparing capacity building activities to roll out the indicator to other countries. The objective of this component was to test the proposed methodology, collect knowledge and lessons learned and distil them into publications and training material that can lead the calculation of a nationally-led indicator of IFFs. This part of the project commenced at the beginning of 2019 with the implementation of the proposed indicator in close collaboration with the eleven participating African countries. Although ECA and UNCTAD both contributed to the entire exercise, the countries were divided among them in order to facilitate the implementation of activities. These pilot activities were anticipated to take place over the course of one year. The finalized methodological and the lessons learned from the pilots were reflected into the project's main report and a series of training material. Capacity building workshops are expected to lead to concrete national action plans in several countries of the continent to produce their own estimates of IFFs.

**Phase 3:** The dissemination component, aimed at raising regional and international awareness on IFFs, supporting engagement of stakeholders involved in this topic, and rallying support for the adoption of the proposed methodology as a way to monitor progress towards the 2030 Agenda, particularly target 16.4. This is a way to report back to the participating countries with the outcomes of the pilot activities and the way forward; it is also a platform to communicate the main findings of the project to other countries that could consider and implement the methodology. This component will be achieved through a series of dissemination activities, including a meeting to launch the project's publication, participation in technical meetings organized by the Consortium to Stem Illicit Financial Flows from Africa, and engagement in different forums that cover this topic, such as Tax Justice Network, activities related to the 2030 Agenda for Sustainable Development, discussions on financing for development, meetings of the United Nations Statistical Commission, and other regional and international conferences. In addition to the main conclusions gathered from the project's activities, this phase also promotes dialogue on the way forward in relation to future challenges for monitoring IFFs, as well as the policy response at the national and international levels. The dissemination activities have taken place since the first results from the empirical component became available and will last through the end of the project.

The main problem that this project seeks to address is the loss to African countries of financial resources through IFFs. The underlying factors contributing to this problem are: 1. The political economy, 2. Governance, 3. Legal and

regulatory loopholes/enforcement gaps, 4. Exploitative behaviour by firms, criminals and corrupt officials and 5. Feedback loops as a result of this exploitative behaviour.

The target countries are Angola, Benin, Burkina Faso, Gabon, Ghana, Mozambique, Namibia, Nigeria, Senegal, South Africa and Zambia. The focus countries were selected based on their demonstrated willingness to tackle IFFs and the potential for country-level impact.

Regarding the first of these selection criteria, based on previous work conducted by ECA and UNCTAD, consultations with government representatives and experts, including Tax Justice Network Africa and Thabo Mbeki Foundation, all eleven countries have demonstrated their interest in tackling IFFs. The mission of Mozambique to international organizations in Geneva has showed interest in the project and obtained approval for their official participation. In Nigeria, tackling illicit financial flows remains a policy priority and the economic advisor to the President has confirmed that the country would be interested in participating in the project. The government of Senegal has confirmed to ECA its willingness in participating in this project. The government of South Africa is interested in developing national estimates of illicit financial flows and South African experts in this area indicated that the government would be keen to participate in the project. In addition, South Africa has shown willingness to participate in international efforts to tackle IFFs through the participation of the South African Revenue Service and Treasury in the meetings of the Consortium to Stem Illicit Financial Flows from Africa. Representatives from Zambia have confirmed to UNCTAD their participation. The remaining countries; Angola, Benin, Burkina Faso, Gabon, Ghana and Namibia responded to an UNCTAD-UNECA call for interest to join the project in February 2021.

Regarding the second criterion (potential for country-level impact), all countries appear to be experiencing significant outflows of illicit funds. At the time of project commencement, there was no agreed-upon definition of IFFs for statistical measurement; neither were statistical methodologies available to be applied by countries. In absence of these, global-level and informal estimates offered preliminary basis to try and understand the role, or impact of IFFs in countries. According to these estimates, such as from Global Financial Integrity, for the year 2014, South Africa experienced the highest illicit financial outflows in Africa (21 billion USD), while Nigeria registered the third highest (13 billion USD), Zambia the 10th largest (2 billion USD), Namibia the 14<sup>th</sup> highest (1,7 billion USD) followed closely by Burkina Faso on the 16<sup>th</sup> highest position (1,4 billion USD) and Senegal the 19th highest (at 795 million USD). Outflows from Mozambique and Benin are also important, relative to the size of their economies. Gabon, Ghana and Angola are showing low or no outflows of illicit funds despite their important economies. This potentially shows a lack of available data preventing getting any estimates. This means that efforts to curb IFFs in these countries, based on clear and robust evidence provided by a monitoring tool, could free important resources that could be used to finance development interventions, with a potentially high impact on the economy and the living conditions of the population.

This project directly links to the following SDGs and their specific targets:

SDG 16 - Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

Target 16.4 - By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.

Target 16.5 - Substantially reduce corruption and bribery in all their forms.

SDG 17 - Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Target 17.1 - Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.

There are two groups that appear to be more negatively affected than others by IFFs: the poor and women. A core channel through which the growth of IFFs affects these groups is their negative impact on national income

distribution, as shown in recent research. As a consequence of increased income inequalities, less of a country's income will reach those who are relatively poor. In general, the amount of capital and the type of access to financial instruments that characterize IFFs make these transactions available to only a small percentage of the population. In addition, redistributive policies may be hampered by the loss of resources resulting from IFFs. At the same time, such regressive redistribution of national income also tends to erode the gender distribution of income, since women are more than proportionally represented in lower income strata. In this vein, the project will indirectly contribute to reduce income equality in due course, including between genders, by better informing governments as to the nature and scale of IFFs. This is expected to mobilize greater political will to tackle the problem (by providing more credible estimates) and to give stakeholders greater understanding of the specific channels through which IFFs leave their countries. Greater efforts towards tackling these flows will follow, including through the adoption of more targeted and effective measures towards stopping them. These are compelling reasons to conduct work on measuring IFFs, however it is noted in the context of the evaluation, that any positive impact on these vulnerable groups will be realized following implementation in the future, and therefore will not be assessed as part of the evaluation.

Furthermore, whilst implementing this project, gender-balance was promoted when organizing expert meetings as well as national, regional and international workshops and meetings.

The project started in March 2018 with an approved budget of \$1,500,000 and was scheduled for completion by June 2021. In October 2021 the project was granted an extension by the United Nations Development Account until 30 June 2022. Also in 2021, the project underwent a 9.4% budget cut and returned the designated funds to the Development Account.

#### IV. SCOPE, OBJECTIVES AND QUESTIONS

This final evaluation of the project has the following specific objectives:

Assess the degree to which the desired project results have been realized, including the extent of gender, human rights and disability mainstreaming; and

Identify good practices and lessons learned from the project that could feed into and enhance the implementation of related interventions.

The evaluation will cover the duration of the project from March 2018 to June 2022.

The evaluation is expected to address the following questions under the below criteria (to be further developed in the inception report, as appropriate):

##### **Relevance**

To what extent the project design, choice of activities and deliverables properly reflect and address the development needs and priorities of participating countries, taking into account the mandates of UNCTAD and ECA?

What adjustments are needed to make the project more relevant to the participating countries in supporting their efforts to achieve the targets of SDGs 16 and 17, including responding to emerging challenges?

##### **Effectiveness**

Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the project document and outcomes (intended or unintended), in particular against relevant SDG targets?

To what extent have the project participants from each targeted country utilized the knowledge and skills gained through the project's activities?

What are enabling and limiting factors that contribute to the achievement of results?

To what extent has the project advanced partnerships amongst project participants with national and regional counterparts, international development partners, the civil society and/or the private sector in support of measurement of IFFs, and its sustainability?

### **Efficiency**

How efficient was the Project in utilizing project resources and has the project management been adequate to ensure the achievement of the expected outcomes in a timely manner?

To what extent has the work of the project been complementary to that of initiatives in related sectors by other UN and non-UN actors in the target countries?

Has the project enabled effective and efficient sharing of resources through building partnerships with other UN and non-UN organizations to support development of the IFF measurement methodology and its implementation?

### **Sustainability**

Is there evidence that beneficiary countries are committed to continue working towards the project objectives beyond the end of the project and/or have there been catalytic effects from the project both at the national/regional levels?

What measures have been built in to promote the sustainability of the outcomes? What additional measures could be taken to ensure the sustainability of the outcomes over time?

### **Gender, human rights and disability**

To what extent an equity-focused approach and a gender mainstreaming strategy were incorporated in the design and implementation of the intervention, and can results be identified in this regard?

### **Responses to COVID-19**

What adjustments, if any, were made to the project as a direct consequence of the COVID-19 situation, and to what extent did the adjustments allow the project to effectively respond to the new priorities of Member States that emerged in relation to COVID-19?

How did the adjustments affect the achievement of the project's expected results as stated in its original results framework?

## **V. Methodology**

The evaluation will adopt a utilization-focused<sup>19</sup> approach. It will be guided by the logical framework of the project and ensure a gender, human rights and disability sensitive evaluation. The evaluator is required to use a mixed-method approach, including qualitative as well as quantitative data gathering and analysis as the basis for a triangulation exercise of all available data to draw conclusions and findings. Contribution analysis could be undertaken in particular to assess project results.

In view of the current global pandemic situation, innovative methods for data collection are required. Hence, methods for data gathering for this evaluation include, but is not limited to, the following:

Desk review of project documents and relevant materials;

Collect and analyze relevant web and social media metrics related to the outputs of the project;

Observe a sample of virtual meetings, webinars and other activities to be implemented by the project, as appropriate;

Interviews, both online as well as face-to-face where possible, with relevant UNCTAD and ECA staff, and with a balanced sample of project participants, project partners and other relevant stakeholders;

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<sup>19</sup> Utilization-focused evaluation is a framework that evaluations should be planned and conducted in ways that enhance the likely utilization of both the findings and of the process itself to inform decisions and improve performance ([https://www.betterevaluation.org/en/plan/approach/utilization\\_focused\\_evaluation](https://www.betterevaluation.org/en/plan/approach/utilization_focused_evaluation))

Online surveys of beneficiaries of the project, and other stakeholders, as may be required; conduct follow-up interviews as may be necessary;

Virtual and / or in-person focus group discussions.

Given the regional nature of the project, a mission will be organized to undertake studies in beneficiary countries (to be determined).

As part of the desk review, which will lead to an Inception Report, the evaluator will use the project document as well as additional documents such as mission reports; progress reports, financial reports, publications, studies – both produced under the project as well as received from national and regional counterparts. A list of project beneficiaries as well as other partners and counterparts involved in the project will be provided to the evaluator.

The evaluator will further elaborate on the evaluation methodology in the Inception Report, determining thereby the exact focus and approach for the exercise, including developing tailor-made questions that target different stakeholders (based on a stakeholder analysis), and developing the sampling strategy and identifying the sources and methods for data collection.

The evaluator is required to submit a separate final list of those interviewed in the Annex of the evaluation report. The evaluator is to ensure a wide representation of stakeholders, bearing in mind the need to include those in a disadvantaged or minority position as appropriate.

## VI. Organization of the evaluation

### Deliverables and Expected Outputs

The evaluation, on the basis of its findings and assessments made on the above criteria, should draw conclusions, make recommendations and identify lessons learned from the implementation of the project.

More specifically, the evaluation should:

Highlight what has been successful and can be replicated elsewhere;

Highlight, as appropriate, any specific achievements that provide additional value for money and/or relevant multiplier effects;

Indicate shortcomings and constraints in the implementation of the project while, at the same time, identifying the remaining challenges, gaps and needs for future courses of action;

Make pragmatic recommendations to suggest how work in this area can be further strengthened in order to address beneficiaries' needs and create synergies through collaboration with other UNCTAD / ECA divisions, international organizations and development partners, and other international forums;

Draw lessons of wider application for the replication of the experience gained in this project in other projects/countries;

Review exit strategy if any, how well it's tailored to the needs of the member States and the implementing entities.

Three deliverables are expected out of this evaluation:



An inception report<sup>20</sup>;

A draft evaluation report; and

The final evaluation report<sup>21</sup>

The inception report should summarize the desk review and specify the evaluation methodology, determining thereby the exact focus and scope of the exercise, including the evaluation matrix, the sampling strategy, stakeholder mapping analysis and the data collection instruments.

The final report of the evaluation must use the template for Development Account project evaluation reports, which is composed of the following key elements:

Executive summary;

Introduction of the evaluation,;

A brief description of the project, including project objectives, expected accomplishments, strategies and key activities;

A clear description of the evaluation objectives, scope, and questions as well as evaluation methodology used;

Findings and assessments according to the criteria listed in Section IV of this ToR, with a comparison table of planned and implemented project activities and outputs; and

Conclusions and recommendations drawn from the assessments.

Annexes including a list of documents consulted, interviewed stakeholders, survey templates and this TOR.

All the evaluation assessments must be supported by facts and findings, direct or indirect evidence, and well-substantiated logic. It follows that proposed recommendations must be supported by the findings and be relevant, specific, practical, actionable, and time-bound recommendations.

#### Description of Duties

The UNCTAD Evaluation Unit, in close collaboration with the Project Team from both UNCTAD and ECA, will facilitate the evaluation as undertaken by an independent evaluator.

The evaluator reports to the Chief of the UNCTAD Evaluation Unit. S/he will undertake the evaluation exercise under the guidance of the Evaluation Unit and in coordination with the project managers for UNCTAD and ECA. The evaluator is responsible for the evaluation design, data collection, analysis and reporting as provided in this TOR.

The evaluator shall act independently, in line with United Nations Evaluation Group (UNEG) Ethical Guidelines and in her/his private capacities and not as a representative of any government or organisation that may present a conflict of interest. S/he will have no previous experience of working with the project or of working in any capacity linked with it.

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<sup>20</sup> The quality of the inception report should meet those standards set out in UNEG Quality Checklist for Evaluation Terms of Reference and Inception Reports: [http://www.uneval.org/papersandpubs/documentdetail.jsp?doc\\_id=608](http://www.uneval.org/papersandpubs/documentdetail.jsp?doc_id=608)

<sup>21</sup> The quality of the evaluation report should meet those standards set out in UNEG Quality Checklist for Evaluation Reports: <http://www.uneval.org/document/detail/607>

The evaluator should observe the UNEG norms and standards for evaluation<sup>22</sup>, as well as UNCTAD's Evaluation Policy<sup>23</sup> and Development Account Evaluation Guidelines<sup>24</sup>, in the conduct of this assignment. The evaluator needs to integrate human rights, gender equality and disability in evaluations to the extent possible.<sup>25</sup> The evaluator needs to ensure a complete, fair, engaging, unreserved, and unbiased assessment. In case of difficulties, uncertainties or concerns in the conduct of the evaluation, the evaluator needs to report immediately to the Chief of Evaluation Unit to seek guidance or clarification.

The project team will support the evaluation, by providing desk review documents (following Evaluation Unit desk review documents guidelines), contact details of project stakeholders as well as any additional documents that the evaluator requests. It is the responsibility of the project managers to ensure senior management engagement throughout the evaluation and timely feedback in the quality assurance and factual clarification process coordinated by the Evaluation Unit. The project team will review and provide comments on the inception, draft and final reports with a view on quality assurance and factual accuracies. They will also formulate a management response to the recommendations of the evaluation report.

The UNCTAD Evaluation Unit acts as clearing entity during the main steps of this evaluation. It endorses the TOR and approves the selection of the proposed evaluator. The UNCTAD Evaluation Unit reviews the evaluation methodology, clears the draft report, performs quality assurance of the final report and participates in disseminating the final report. The UNCTAD Evaluation Unit engages the project team throughout the evaluation process in supporting the evaluation and validating the reports.

#### Timetable

The evaluation will take place over the period 8 August 2022 to 15 December 2022.

#### **Monitoring and Progress Control**

The evaluator must keep the Evaluation Unit informed of the progress made in the evaluation on a regular basis.

The evaluator will submit the first draft of inception report by 31 August 2022. The Report should include draft data collection instruments for review.

The first draft of the report should be presented to the Evaluation Unit by 15 November 2022 for quality assurance purposes (approximately 1 week). The revised draft report will then be shared with the project team for factual clarification and comments (approximately 2 weeks).

The deadline for submission of the final report will be 15 December 2022.

The contract concludes, and payment issued, upon satisfactory receipt of the final report.

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<sup>22</sup> [UNEG Norms and Standards for Evaluation](#), 2016

<sup>23</sup> "Evaluation Policy" of the United Nations Conference on Trade and Development (UNCTAD), December 2011.

<sup>24</sup> "UN Development Account Project Evaluation Guidelines" October 2019: <https://www.un.org/development/desa/da/>

<sup>25</sup> "Integrating human rights and gender equality in evaluations" by UNEG, UNEG Guidance Document (2014):

<http://www.unevaluation.org/document/detail/1616>. The UNEG Handbook on "Integrating human rights and gender equality in evaluations: Towards UNEG Guidance" by UNEG, UNEG Guidance Document (2011):

<http://www.uneval.org/document/detail/980>. "Guidance on Integrating Disability Inclusion in Evaluations and Reporting on the UNDIS Entity Accountability Framework Evaluation Indicator" by UNEG, UNEG Guidance Document (2022):

<http://unevaluation.org/document/detail/3050>.

**Education:** Advanced university degree in economics, trade, development, public administration, rural development, or related field.

**Experience:** At least 10 years of experience in conducting evaluations, preferably on interventions in the areas of trade-related technical assistance and capacity building. Solid understanding of the UN context and the Sustainable Development Goals. Experience conducting public policy and/or development programme evaluations. Solid understanding of gender responsive and equity-focused evaluation design, data collection and analysis methods. Ability to develop clear, realistic, feasible recommendations.

**Language:** Fluency in oral and written English and French.

#### Conditions of Service

The evaluator will serve under a consultancy contract as detailed in the applicable United Nations rules and regulations. The evaluator will not be considered as staff member or official of the United Nations but shall abide by the relevant standards of conduct. The United Nations is entitled to all intellectual property and other proprietary rights deriving from this exercise.

## VII. EVALUATION COMMUNICATION AND DISSEMINATION PLAN

The final evaluation report and key findings will be disseminated widely to all relevant stakeholders such as the funding partners, UNCTAD and ECA management, etc. through the following possible mediums:

A workshop (possibly online or face-to-face) with all relevant stakeholders to present the key findings, recommendations and lessons learned.

A copy of the final evaluation report will be made available publicly on UNCTAD website.

An Evaluation Brief will be produced that presents a brief summary of the key evaluation findings, highlighting the results of the project in particular, and lessons learned and

Other communication briefs and products will be produced as appropriate.

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<sup>26</sup> The United Nations shall place no restrictions on the eligibility of men and women to participate in any capacity and under conditions of equality in its principal and subsidiary organs.

## Annex II. Intervention logic

### II.A. Project results framework

Intervention logic	Indicators	Means of verification	Evaluator's verification
<p><b>Objective:</b> To strengthen statistical capacity of African governments and other stakeholders to define, measure and disseminate statistics on IFFs that would enhance the data infrastructure required for the 2030 Agenda for Sustainable Development, and support evidence-based policy recommendations in this area. The project will be piloted in the following nine countries: Mozambique, Nigeria, Republic of Congo, Senegal, South Africa, Tunisia, United Republic of Tanzania, Zambia and Zimbabwe (TBC).</p>			
<p><b>EA 1</b> Strengthened analytical and methodological capacity of selected African countries, civil society organizations and international organizations to harmonize definitions, estimate and report on IFFs.</p>	<p><b>IA 1.1</b> A harmonized set of definitions on the scope and types of IFFs, as well as a statistical methodology suitable for estimating and reporting on IFFs, are drafted and agreed by key stakeholders, including participating African countries, civil society organizations and international organizations.</p>	<p><b>A document</b> is produced, in which the agreed scope, set of <b>harmonized definitions</b> and <b>measurement methodology</b> of IFFs are outlined. This report will summarize the agreements reached by the representatives of the selected African countries and other stakeholders during the meetings held as part of the project. This document will be published on the websites of ECA and UNCTAD.</p> <p><u>Baseline:</u> no such document currently exists.</p>	<p>This indicator was achieved by publishing a Conceptual Framework (UNCTAD and UNODC, 2020) and Methodological Guidelines (UNCTAD, 2021a).</p>
	<p><b>IA 1.2</b> 75% of responses from meeting participants, including representatives from participating African countries, civil organizations and international organizations, confirm enhanced understanding of harmonized approaches to define, measure and report on IFFs.</p>	<p><b>Post-meeting evaluations</b> will be conducted through questionnaires distributed among participants after the meeting under A1.6 and a consolidated evaluation report will be produced.</p> <p><u>Baseline:</u> no such evaluation currently exists.</p>	<p>According to the survey conducted after the Regional Kick-off workshop conducted on line in 16-17 June 2021, 77% of participants declared that the workshop increased their knowledge to a high or very high extent (Doc, 2021b). The respondents were 53 and the workshop participants, which was conducted online, were 262.</p>
<p><b>A1.1</b> Conduct research regarding methodological approaches to the measurement of IFFs. The research will take as point of departure the existing literature and the previous work by ECA, UNODC and UNCTAD. The research will also consider the work of experts in this field, including those from civil society. It will evaluate the existing indicators and propose feasible alternatives to measure the different types of IFFs as applied to African countries. The main findings of the research and the initial methodological proposals will be reflected in a report.</p> <p><b>Outcome:</b> increased understanding of the existing options to measure IFFs, and their strengths and weaknesses, as well as potential alternatives, their data requirements and their applicability in the African context; this will be the point of departure for the project and it will define the main discussion points for activity A1.3.</p> <p><b>Focal point:</b> ECA</p>			<p>This activity was planned in 2018, but it was actually extended to December 2020 when the conceptual framework was published.</p> <p>It involved consensus building activities at the inter-governmental level, including the organization and leadership of the Task Force on IFF.</p>
<p><b>A1.2</b></p>			

Intervention logic	Indicators	Means of verification	Evaluator's verification
<p>Engage the Thabo Mbeki Foundation and the Coalition of Dialogue on Africa (CoDA) to liaise with Heads of State and other senior political figures in the selected countries to mobilize political support in the selected countries in order to secure their buy-in and extended participation in the project. This activity builds on the success and the milestones set by the High-Level Panel on Illicit Financial Flows from Africa, established by ECA and the African Union and chaired by former South African President H.E. Thabo Mbeki. It also brings to the table the convening power and experience on development issues in Africa of CoDA, a joint forum supported by ECA, the African Development Bank and the African Union Commission, currently chaired by former Nigerian President H.E. Olusegun Obasanjo.</p> <p><b>Outcome:</b> a greater engagement at the highest level from participating countries that will facilitate future activities and increased likelihood that the pilot exercise under A2.1 will be successful.</p> <p><b>Focal point:</b> ECA</p>			<p>This activity was planned for 2018. According to progress reports (Doc, 2018b, 2019) missions to Tanzania and Nigeria were conducted with support from the members of the Thabo Mbeki Foundation in 2018, but in 2019 the preparation of additional missions incurred in delays due the busy agenda of the members of the Thabo Mbeki Foundation, and lack of confirmation of initially identified countries. This activity was finally replaced by an open call issued in early 2021.</p>
<p><b>A1.3</b></p> <p>Host an international expert group meeting to debate and discuss empirically relevant concepts and statistical methodologies for assessing IFFs. The point of departure for this meeting will be the research developed under A1.1. Participants will include experts on the different types and sources of IFFs, including measurement issues, from civil society, academia and international organizations. Also participating in the meeting will be representatives from the United Nations Regional Commissions in order to gain insights about the specific challenges and issues at stake at the regional level.</p> <p><b>Outcome:</b> In combination with the research under A1.1, this activity will lead to an initial proposal on feasible alternatives to measure IFFs, taking into account national and regional considerations; the methodology will be further discussed and presented to participating countries under A1.4.</p> <p><b>Venue:</b> UN Office in Geneva</p> <p><b>Focal point:</b> UNCTAD</p>			<p>The international expert group meeting and a follow-up meeting were organized in 2018 as expected and resulted according to progress reports (Doc, 2018b) in two research papers that would be the basis of the project publications on concepts and methods.</p>
<p><b>A1.4</b></p> <p>Organize “kick-off” workshops in the nine participating African countries to discuss the specific challenges at the national level and the appropriate methodology for measuring IFFs in their context. This will include introductory sessions giving a background on IFFs, with a focus on the main types of IFFs affecting each country, and the options to assess them. They will also include taking stock of the relevant data that is already available at the country level, including an evaluation of data quality and the structure of data reporting, and what needs to be developed to apply the proposed methodologies.</p> <p><b>Outcome:</b> building on the engagement of participating countries after activity A1.2, the workshops will result in an evaluation of the feasibility of the proposed methodology, narrowing down of the areas/types of IFFs of relevance in each national context, identification of data requirements and initial contact with the pertinent stakeholders. This will inform the meeting under A1.6 and, together with activity A1.2, become the point of entry for the pilot activities A2.1.</p> <p><b>Focal point:</b> ECA and UNCTAD (as per the distribution of countries)</p>			<p>This activity was planned for 2018 as part of the preparatory phase leading to the methodological guidelines. A regional kick-off workshop was conducted in June 2021 (Doc, 2021b) and was followed by national kick-off workshops organized in the 11 participant countries as part of the pilot testing activities in 2021.</p>
<p><b>A1.5</b></p>			

Intervention logic	Indicators	Means of verification	Evaluator's verification
<p>Based on the research conducted in A1.1, the discussions of the expert meeting A1.3 and the country workshops under A1.4, draft a complete set of guidelines to develop, collect, harmonize and process the data required to construct the indicators of IFFs, and disseminate the results.</p> <p><b>Outcome:</b> a complete set of guidelines to construct the IFFs in the context of the African countries participating in the project; these guidelines will form the basis of the discussions of the meeting A1.6.</p> <p><b>Focal point:</b> ECA</p>			<p>This activity was planned for 2018. The guidelines were elaborated during a longer time, and published in May 2021</p>
<p><b>A1.6</b></p> <p>Host an international meeting to further discuss the results of the research under A1.1, the guidelines proposed under A1.5 and the main findings from the workshops in A1.4, with the objective of building a consensus on the definition and the statistical methodologies to assess the overall scope of IFFs. A clear set of guidelines, to be jointly approved and validated by the participating entities, should emerge from this meeting and published in the websites of ECA and UNCTAD. This meeting will also include recommendations on how to operationalize the proposed methodology and guidelines for their application in participating pilot countries. Participants will include, in addition to subject matter experts from different organizations, representatives of the nine countries participating in this project and representatives from the High-Level Panel on Illicit Financial Flows from Africa.</p> <p><b>Outcome:</b> improved knowledge on feasible statistical methodologies to produce comparable estimates of IFFs in African countries, and a set of clear guidelines to implement them in the participating countries; this will be the main knowledge base for the pilot activities under A2.1.</p> <p><b>Venue:</b> UN Office in Addis Ababa.</p> <p><b>Focal point:</b> ECA</p>			<p>This activity was planned for 2018. Two international meetings to present the methodologies were actually conducted in February and June 2021 (Doc, 2021d, 2021b). This said, consensus-building and validation activities have been carried out all along the project implementation, mainly in the framework of the Task Force on IFF and the IAEG-SDGs.</p>
<p><b>EA 2</b> Enhanced capacity of African policy makers and other stakeholders to use harmonized definitions and methodologies to collect and disseminate comparable IFF statistics.</p>	<p><b>IA 2.1</b> At least six of the nine participating pilot countries have produced a preliminary set of estimates of IFFs, using the methodology developed as part of the project, within six months after the completion of A2.1.</p>	<p>Official communications and/or reports from the participating countries containing a preliminary set of estimates of IFFs produced using the methodology developed during the project. ECA and UNCTAD staff will follow-up and write to the participating countries six months after the completion of A2.1 to request confirmations via official communication.</p> <p><u>Baseline:</u> none of the selected countries currently produces national estimates of IFFs.</p>	<p>No official communication from a participant country has yet presented a preliminary set of estimates, but 10 countries have produced estimates (exceeding the goal of 6) and an UNCTAD-UNECA publication has published estimates from 6 countries.</p>
	<p><b>IA 2.2</b> At least four of the African countries that embarked on the pilot activities A2.1 have initiated action plans aimed at monitoring and studying IFFs.</p>	<p>ECA and UNCTAD will conduct a survey of African countries that participated in A2.1 to ask whether the activities led to action plans towards monitoring and studying IFFs, sending out requests six months after the completion of the activities. Official communications received from the governments will constitute the evidence required.</p>	<p>The goal of four countries was exceeded as ten out of eleven countries have presented clear and consistent concrete proposals for future action in the framework of the closing workshop. One of the two countries analysed has a comprehensive action plan in place with concrete actions and deadlines assigned to specific</p>

Intervention logic	Indicators	Means of verification	Evaluator’s verification
		<p><u>Baseline:</u> No known national action plans on the measurement of IFFs based on agreed methodologies are currently undertaken.</p>	<p>entities, and addressing resource allocation issues.</p>
<p><b>A2.1</b></p> <p>Conduct pilot activities in nine participating African countries to apply the statistical methodology to measure IFFs. For this, a working group, composed of statisticians and other representatives from the Ministries and national institutions involved in the application of the methodology, as well as other participants from civil society and regional organizations, will be established in each country. An initial workshop will present, for each participating country, the guidelines developed in the previous part of the project to policy makers, relevant stakeholders and the working group. The activities will then move to capacity building sessions to the members of the working groups that will touch on more detailed and technical aspects of the measurement methodology. Finally, there will be a continuous, close collaboration with the working groups until a preliminary set of estimates are produced and disseminated under the usual national channels. All along the project, ECA and UNCTAD will carry out policy dialogue with the participating countries to motivate them in implementing the methodology and increase the likelihood that the estimates are produced.</p> <p><b>Outcome:</b> an increased capacity at the national level to produce estimates of IFFs and their types at the national level; a preliminary set of estimates is produced in the selected countries, as well as a complete set of documentation of the process, the obstacles faced and the results, that will be reflected as “lessons learned” in the project report A2.2 and the workshops under A2.3.</p> <p><b>Focal point:</b> ECA and UNCTAD (as per the distribution of countries)</p>			<p>Initially planned for 2019-2020 in 9 countries. Goal exceeded as pilots were successfully conducted and methods applied in 10 out of 11 countries between June 2021-June 2022. These countries also produced IFF estimates within extended project duration. One country joining later only processed the IFFs risk assessment and mapping of agencies as well as training on methods.</p>
<p><b>A2.2</b></p> <p>Produce a report on Illicit Financial Flows from Africa, collecting the research, agreements and guidelines generated in the first phase of the project, as well as the knowledge, empirical evidence and lessons learned gathered during the pilot activities in the participating African countries (A2.1). This publication will also include recommendations on the construction of a nationally-owned monitoring tool for IFFs that could be implemented by other countries. The publication will be translated and made available in English and French and it will be publicized and made available on ECA and UNCTAD’s websites as well as in hard copy format. This report will serve as a proposal for the measurement of SDG indicator 16.4.1 on IFFs that will be presented to the Statistical Commission and related fora during the dissemination activities. The findings and recommendations will also be translated into training materials that will be the main information source for the regional training workshops under A2.3. The report will be launched during the dissemination activity A3.1.</p> <p><b>Outcome:</b> greater awareness of the extent, types and sources of IFFs in African countries, as well as the methodologies to measure them, among policymakers, civil society, and regional and international organizations; this will improve the availability of evidence and the quality of the reporting on IFFs. The findings will also inform the report of the Chair of the Consortium to Stem IFFs from Africa to the African Union Assembly.</p> <p><b>Focal point:</b> UNCTAD</p>			<p>As planned, report on “Illicit Financial Flows from Africa” was published on the project website and shared during the evaluation (Doc, 2022e). The report capitalizes on the project and maps the process of implementing the methodologies at country level. In addition, the Conceptual Framework for Statistical Measurement of IFFs was presented to and endorsed by the UN Statistical Commission in 2022.</p>
<p><b>A2.3</b></p>			

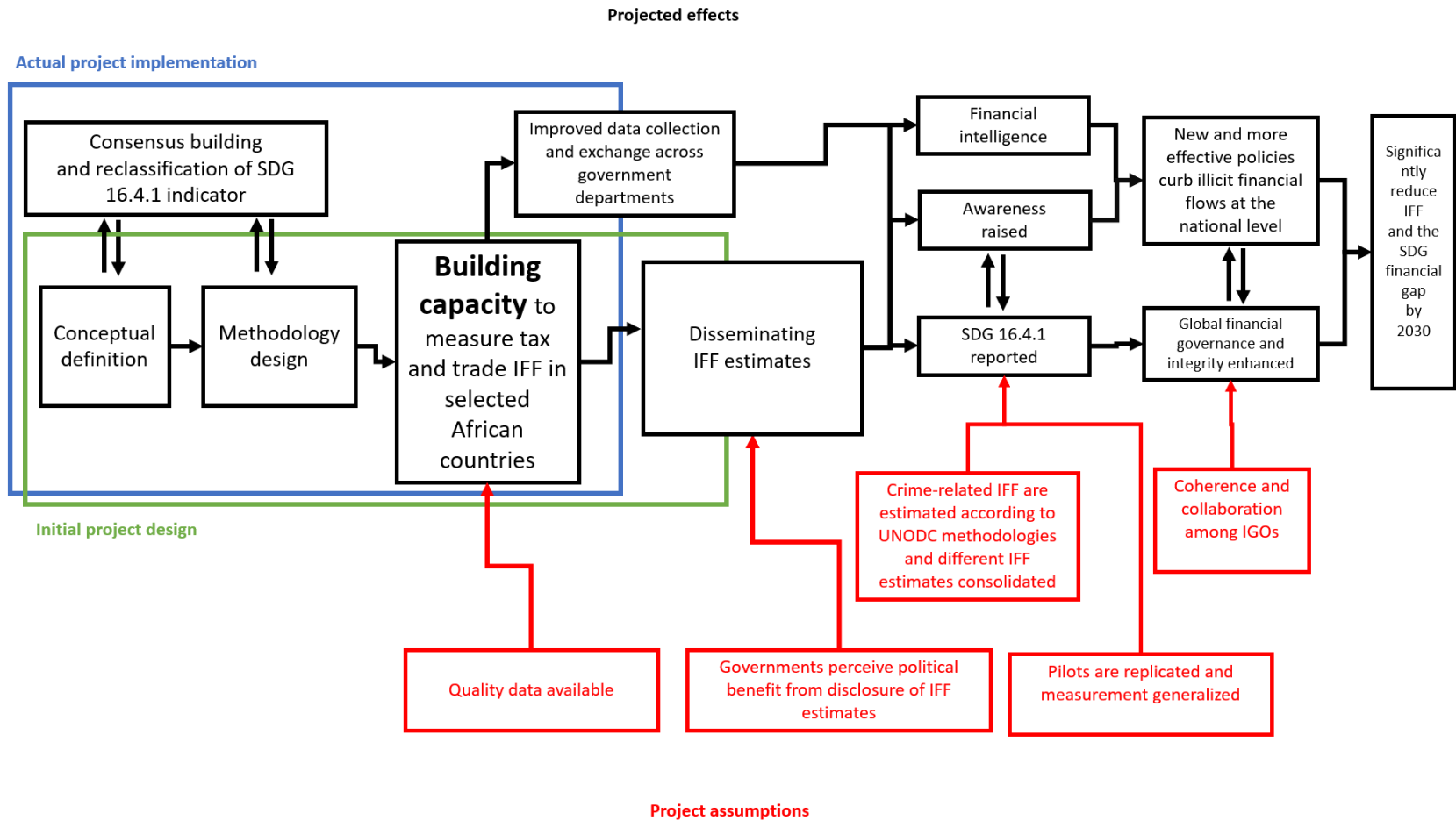
Intervention logic	Indicators	Means of verification	Evaluator's verification
<p>Conduct two regional capacity building workshops (one in English and one in French) to present the report and promote the methodology for IFFs data collection, estimation and dissemination. The audience of these workshops will be government representatives from African countries, civil society organizations, and regional and international organizations working on this subject. Although representatives from the nine pilot countries under activity A2.1 will be present to share their experience and continue their efforts in developing the methodology, the workshops will also target representatives from other African countries that could develop and implement the measurement methods. The workshops will aim to develop action plans at the national level, for both the nine pilot countries and other participating African countries, outlining the application of the methodology and the recommendations for harmonized data collection and dissemination of statistics relating to IFFs. It is important to note that these workshops will serve both as capacity building activities under EA 2, as well as a dissemination function under EA 3. The workshops will be organized back-to-back with workshops A3.2, that cover the way forward in the response to IFFs in African countries.</p> <p><b>Outcome:</b> increased knowledge among African countries on the implementation of the methodologies to collect and harmonize data to measure IFFs; development of action plans among participating countries to produce national estimates of IFFs.</p> <p><b>Venue:</b> workshop in English in Tanzania and workshop in French in Senegal (TBC)</p> <p><b>Focal point:</b> ECA (workshop in French) and UNCTAD (workshop in English)</p>			<p>Due to the COVID-19 pandemic and the limitations to travel to countries to support their pilot activities, online capacity building events complemented by in person, when feasible, national and sub-regional training events at countries' request have been organised.</p> <p>Interregional online training workshop conducted by UNCTAD, UNECA and ESCAP in 2021 for African and Asian countries (Doc, 2021a).</p> <p>In addition, 8 in-person/hybrid and 2 online national trainings have been organised in pilot countries. (Benin and Senegal online training was combined).</p>
Intervention logic	Indicators	Means of verification	
<p><b>.EA 3</b> Enhanced awareness and engagement amongst African stakeholders on the methodology to monitor IFFs and its utility.</p>	<p><b>IA 3.1</b> At least one civil society organization and at least one international organization working in Africa use or reference estimates of IFFs produced using the methodology developed and published in the project (either through digital or printed media) within six months of the dissemination activities A3.3 and A3.4.</p>	<p>Digital reports and published media used by the civil society and international organizations to disseminate the information. ECA and UNCTAD staff working on the project will contact, within three months after dissemination activities A3.3 and A3.4, the organizations that are implementing partners in the project to request copies of the published material that include the estimates of IFFs produced using the methodology proposed in the project.</p> <p><u>Baseline:</u> no African civil society or international organization currently reports on estimates of IFFs produced using an agreed methodology.</p>	<p>Due to the delay in pilot activities, estimates of IFFs have not been published yet and therefore cannot be cited.. At least six countries have provided some early IFF estimates to be included in a communication report with country profiles to be published shortly.</p>
	<p><b>IA 3.2</b> Following the activities of the project, at least three non-participating countries express interest in developing and implementing the methodology to estimate IFFs in their own context.</p>	<p>Official requests and communications received from governments of countries not participating in the pilot exercises expressing interest in implementing the methodology will constitute the evidence required.</p> <p><u>Baseline:</u> No official requests to implement the methodologies have</p>	<p>Requests received from Ecuador and Kazakhstan. Lesotho and Eswatini also requested to join the inter-regional training workshop.</p>



Intervention logic	Indicators	Means of verification	Evaluator's verification
		been received prior to the implementation of the project.	
<p><b>A3.1</b></p> <p>Host an international meeting to launch the report A2.2, examine the lessons learned from the pilot activities and reflect on the way forward for measuring and responding to IFFs in Africa. Participants of this meeting will be African policymakers (including but not restricted to those countries participating in the pilot exercise and the workshops), government representatives of countries from other regions, regional and international experts on IFFs, regional commissions, representatives from civil society organizations active in this area, and other actors working on issues related to sustainable development and financing for development. This meeting could potentially take place in parallel to another main event of UNCTAD or ECA to capitalize on the larger audience and enhance the dissemination of the results.</p> <p><b>Outcome:</b> greater awareness of the methodology to estimate the size and sources of IFFs, as well as the results and lessons learned during the pilot activities in pilot countries; greater debate on the importance to monitor and respond to IFFs for the implementation of the 2030 Agenda for Sustainable Development.</p> <p><b>Venue:</b> TBD</p> <p><b>Focal point:</b> UNCTAD</p>			<p>As per verification A2.2, the resulting report entitled "Illicit Financial Flows from Africa" capitalized on the project and mapped the process of implementing the methodologies at country level. The international event related to this report is the closing workshop held in Addis Ababa in June 2022 with participation of participant countries, international partners and Egypt</p>
<p><b>A3.2</b></p> <p>Organize two regional workshops (one in English and one in French) on follow-up actions, including the next steps in relation to the measurement of IFFs as well as the policy response to this issue in Africa. The workshops will build on the findings and the evidence obtained in the previous activities of the project and reflect on the policy options at the national and international levels and the way forward to monitor, respond, curb and eventually eliminate IFFs from Africa and, in this way, support progress towards the 2030 Agenda for Sustainable Development. These workshops will be organized immediately following the capacity building workshops under A2.3.</p> <p><b>Outcome:</b> based on the findings from the other activities of the project, there will be a greater recognition of the importance of IFFs as an obstacle for the attainment of the SDGs, there will be a deliberation of the policy options and the response to curb and eliminate IFFs in the African context; the results from this exercise could inform and shape future project targeted at policy actions to tackle IFFs.</p> <p><b>Venue:</b> Tanzania and Senegal (TBC)</p> <p><b>Focal point:</b> ECA (workshop in French) and UNCTAD (workshop in English)</p>			<p>As per previous activities, several regional workshops were organized with the focus on dissemination of the methodologies and the pilot testing experience.</p> <p>ECA and UNCTAD jointly organised a closing Conference of the project in June 2022 in a hybrid format. Over 60 participants from the 11 pioneering countries and Egypt and regional and international organizations.</p> <p>Moreover, the Illicit trade forum in September 2022, has reached out to a wider set of audience with the contents of the A2.2 report presented by representatives of national agencies, regional consultants,</p>

Intervention logic	Indicators	Means of verification	Evaluator's verification
			and both ECA and UNCTAD, as well as UNODC to complement the IFFs aspects.
<p><b>A3.3</b></p> <p>Participate in technical meetings organized by the Consortium to Stem Illicit Financial Flows from Africa, which bring together representatives of the organizations that are members of the consortium to discuss a coordinated response to tackling illicit financial flows from Africa. ECA and UNCTAD will prepare inputs for the annual reports of the Chair of the Consortium to Stem Illicit Financial Flows from Africa to the Assembly of the African Union, based on the findings and estimates from the report detailed under A2.2, the lessons learned from pilot activities A2.1 and the conclusions from the workshops under A2.3.</p> <p><b>Outcome:</b> greater awareness among African governments and development partners of the extent and pattern of illicit financial flows in Africa and of how to measure them.</p> <p><b>Focal point:</b> ECA</p>			<p>Participation in four editions of the Pan-African Conference on Illicit Financial Flows and Taxation, organized by the Tax Justice Network Africa (TJNA), exchanges with the African Union Commission, the African Tax Administration Forum (ATAF), Tax Justice Network (TJN), Tax Justice Network Africa, the FACTI Panel.</p>
<p><b>A3.4</b></p> <p>Dissemination activities of the findings and recommendations outlined in the report and other activities of the project through distribution of the published material and participation in a variety of specialized fora, such as the Tax Justice Network, activities of the United Nations Statistical Commission, discussions related to the implementation of the 2030 Agenda for Sustainable Development, diverse platforms on finance for development, regional debates from regional organizations in Africa, etc.</p> <p><b>Outcome:</b> increased awareness among government representatives, civil society organizations, and regional and international organizations working on this topic about the scale and patterns of IFFs originating from Africa, the proposed methodology to measure these flows and the main findings of the project.</p> <p><b>Focal point:</b> UNCTAD and ECA</p>			<p>Organization of international Task Force on IFFs and participation in the IAEG-SDGs.</p> <p>In 2019 and 2021, organisation of sessions on Illicit financial flows at the <b>ISI World Statistics Congress</b>, one of the world's largest gathering of statistical experts, where recent findings were disseminated.</p> <p>In 2022, UNCTAD and UNODC shared findings from pilot testing during <b>the AML Empirical Research Conference</b> in the Bahamas in January 2022, and during <b>the Illicit Trade Forum</b> in September 2022.</p>

## II.B. Project ToC



## Annex III. Evaluation matrix

EQ	Key word	Task	Operationalization (in task questionnaire)
EQ1	Relevance	Country studies	To what extent did the project activities and deliverables respond to your country's needs and development priorities?
		Doc review	How did the project design, as presented in the ProDoc, reflect the mandate and comparative advantage of UNCTAD and ECA?
			How were beneficiary countries selected and to what extent did the project design, choice of activities and deliverables properly reflect their development needs and priorities?
		Global KII	To what extent are these products relevant to the 2030 Agenda?
		KII - project team	To what extent did the project design, choice of activities and deliverables properly reflect and address the development needs and emerging challenges of participating countries, their development priorities and the mandates of strategic frameworks of UNCTAD and ECA?
	Survey	Please indicate your degree of agreement with the following statements on the project Relevance : (list of preliminary conclusions from KII and country studies)	
EQ10	Exit strategies	Country studies	Is there a plan to ensure the sustainability of the outcomes once the support of UNCTAD and UNECA is removed?
		Doc review	Did the project design and implementation include measures to ensure the sustainability upon finalization of the project?
		Global KII	What are your recommendations/plans regarding capacity building in developing countries in a view to adopt the proposed methodologies and connect them to policy action against IFF?
		KII - project team	What measures have been built in to promote the sustainability of the outcomes? What additional measures could be taken to ensure the sustainability of the outcomes over time?
EQ11	GHRD	Country studies	How were gender equality and inclusion criteria considered during project implementation? (refer to people with disabilities and marginalized groups according to each country context)
		Doc review	Were gender, HR and disability issues considered in project document and progress reports?
		KII - project team	To what extent were an equity-focused approach and a gender mainstreaming strategy incorporated in the design and implementation of the intervention, and can results be identified in this regard?
EQ12	COVID	Country studies	How were work plans adapted to COVID-19?
		Doc review	How were work plans adapted to COVID-19?
		KII - project team	How were work plans adapted to COVID-19?
		Survey	Please indicate your degree of agreement with the following statements on the project enabling and limiting factors: (list of preliminary conclusions from KII and country studies)
EQ2	Coherence	Academic review	How do the outputs link with previous academic work on IFFs?
		Country studies	What other actors in your country and region are engaged in IFF and how does their work complement that of UNCTAD?
		Doc review	To what extent was the project design aligned to the international agenda against IFF and coherent with the efforts of other relevant international actors within the UN system and beyond?
		Global KII	How does this work complement the work on IFF of your organization? What is the added value by UNCTAD to the fight against IFF at the international level?

<b>EQ</b>	<b>Key word</b>	<b>Task</b>	<b>Operationalization (in task questionnaire)</b>
		<b>KII - project team</b>	To what extent was the project design aligned to the international agenda against IFF and coherent with the efforts of other relevant international actors within the UN system and beyond?
		<b>Survey</b>	Please indicate your degree of agreement with the following statements on the project Coherence: (list of preliminary conclusions from KII and country studies)
<b>EQ3</b>	<b>Achievements</b>	<b>Academic review</b>	To what extent are the conceptual frameworks proposed in the outputs coherent and consistent?  How adequate and robust do you consider the estimation methods to be?
		<b>Country studies</b>	Which of the following expected achievements of the project (review log frame and adapt to interviewee involvement in the project) were achieved and which were not?
		<b>Doc review</b>	To what extent did the project achieve its Expected Accomplishment 1 (methodology) according to progress reports and indicators?  To what extent did the project achieve its Expected Accomplishment 3 (awareness and engagement) according to progress reports and indicators?  To what extent did the project achieve its Expected Accomplishment 2 (capacity) according to progress reports and indicators?
		<b>Global KII</b>	What is your opinion on the approach taken in the conceptual and methodological products on IFF published by UNCTAD?
		<b>KII - project team</b>	Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the project document and outcomes (intended or unintended), in particular against relevant SDG targets?
		<b>Survey</b>	Please indicate your degree of agreement with the following statements on the project Achievements: (list of preliminary conclusions from KII and country studies)
<b>EQ4</b>	<b>Impact</b>	<b>Country studies</b>	What has the project impacted on government departments (different than direct project participants), civil society and political authorities?
		<b>Doc review</b>	To what extent has the project contributed to the implementation of the 2030 Agenda?
		<b>Global KII</b>	To what extent have the UNCTAD publications contributed to the global monitoring of the 2030 Agenda and related policy dialogue?
		<b>KII - project team</b>	To what extent has the project outputs been utilized by their stakeholders including government counterparts, relevant international actors, academia and civil society?  To what extent have the project achievements contributed to the implementation and monitoring of the 2030 Agenda?
		<b>Survey</b>	Please indicate your degree of agreement with the following statements on the project Impact: (list of preliminary conclusions from KII and country studies)
<b>EQ5</b>	<b>Factors</b>	<b>Country studies</b>	In your opinion, which factors have best contributed to project success and which factors explain unachieved results?
		<b>Doc review</b>	What enabling and limiting factors affected EA 1 to 3 according to progress reports and related documents?
		<b>KII - project team</b>	What are enabling and limiting factors that contribute to the achievement of results?
		<b>Survey</b>	Please indicate your degree of agreement with the following statements on the project factors: (list of preliminary conclusions from KII and country studies)
<b>EQ6</b>	<b>Resources</b>	<b>Country studies</b>	Did the project count on a sufficient and well-balanced allocation of resources?
		<b>Doc review</b>	How was the project funding distributed across activities and outcomes across the implementation period?

<b>EQ</b>	<b>Key word</b>	<b>Task</b>	<b>Operationalization (in task questionnaire)</b>
			Did the project incur in delays that affected the timely achievement of project outcomes?
		<b>KII - project team</b>	Was the project timing aligned to the needs of the SDG monitoring framework and the works of the IAEG-SDGs?
			Did the project incur in relevant delays and why? What was done to catch up with delays?
			How were decisions on project resource allocation made and how were follow-up to ensure project efficiency?
		<b>Survey</b>	Please indicate your degree of agreement with the following statements on the project resources: (list of preliminary conclusions from KII and country studies)
<b>EQ7</b>	<b>Collaboration</b>	<b>Country studies</b>	Did the project incur relevant delays and why? What was done to catch up with delays?
		<b>Doc review</b>	Which partnerships amongst project participants with national and regional counterparts, international development partners, the civil society and/or the private sector have been established in support of measurement of IFFs?
		<b>Global KII</b>	What was your involvement in the project and how does your organization and UNCTAD/UNECA collaborate on IFF?
		<b>KII - project team</b>	To what extent has the project advanced partnerships amongst project participants with national and regional counterparts, international development partners, civil society and/or the private sector in support of measurement of IFFs and its sustainability?
		<b>Survey</b>	Please indicate your degree of agreement with the following statements on the project Collaboration: (list of preliminary conclusions from KII and country studies)
<b>EQ8</b>	<b>Commitment</b>	<b>Country studies</b>	Which institutions have committed to continue working towards the project objectives beyond the end of the project and how?
		<b>KII - project team</b>	Is there evidence that beneficiary countries are committed to continue working towards the project objectives beyond the end of the project and/or have there been catalytic effects from the project both at the national/regional levels?
<b>EQ9</b>	<b>Endorsement</b>	<b>Academic review</b>	To what extent do the outputs contribute to the academic literature on IFFs and contribute to potential future advances?
		<b>Global KII</b>	What are your perspectives regarding the adoption of the proposed methodologies by countries (differentiate relevant country groups depending on the scope and membership of the informant's organization)?
			What are your recommendations/plans to enhance the global monitoring of SDG target 16.4 and foster related policy dialogue among states?
		<b>KII - project team</b>	What is the feedback on the conceptual framework and estimation methods provided to the project team by researchers and institutions engaged in similar exercises ?

## Annex IV. Data collection instruments

### IV.A. Survey questions and responses

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#### Welcome message

The United Nations Conference on Trade and Development (UNCTAD) and the United Nations Economic Commission for Africa (UNECA) are currently conducting an External Evaluation of the Project “Defining, estimating, and disseminating statistics on illicit financial flows (IFFs) in Africa”. As a project participant, you are kindly invited to contribute to this evaluation.

Please, complete this 5-minutes survey and let us know your opinion on the project design and implementation, and your ideas for further UN work on IFFs. Your views will be highly valuable for planning further work to build countries’ capacity to measure IFFs.

This survey was designed and is managed by Mr. Aitor Perez. You may contact him via email (aperez@ecoper.eu), if you have any questions about the survey. We kindly request that you respond to this survey by December 2<sup>nd</sup>.

We thank you in advance for your valuable contribution to this important evaluation exercise.

#### Questionnaire

Before assessing the project, please indicate your country, institutional background, and involvement in the project. The questions marked with an asterisk (\*) are mandatory.

1. Country	Percent	Count
Angola	4%	3
Benin	3%	2
Burkina Faso	18%	14
Gabon	1%	1
Ghana	15%	11
Mozambique	8%	6
Namibia	8%	6
Nigeria	13%	10
Senegal	11%	8
South Africa	5%	4
Zambia	15%	11
	<b>Totals</b>	<b>76</b>

## 2. Institution

	Percent	Count
Anti-corruption authority	12%	9
Academia	3%	2
Central Office for the Repression of Cybercrime	1%	1
Civil society	3%	2
Customs authority	7%	5
Economic Crimes /Priority crimes	4%	3
Financial Intelligence Centre	3%	2
Minerals Commission	1%	1
Ministry of Finance	3%	2
Ministry of Mines	1%	1
National bank/Central bank	3%	2
National Statistical Office	28%	21
Police services	1%	1
Regional bank	1%	1
Research institutes	1%	1
Revenue authority	12%	9
Other	17%	13
<b>Totals</b>		<b>76</b>

## 3. Role in project

Value	Percent	Count
Staff of the institution acting as national focal point for the project	12%	9
Direct participant in data gathering and analysis for the estimation of IFFs	17%	13
Member of the technical working group	54%	41
Other	17%	13
<b>Totals</b>		<b>76</b>

## 4. Please, indicate your gender

	Percent	Count
Male	76%	58
Female	22%	17
Other	1%	1
<b>Totals</b>		<b>76</b>

## 5. Do you consider yourself to have a disability?

(The purpose of the questions on disability is to help understand the inclusiveness of project activities)

Value	Percent	Count
Yes	5%	4
No	92%	70
Prefer not to say	3%	2
<b>Totals</b>		<b>76</b>



Now, you will be asked to express your agreement or disagreement with several statements about the project design and implementation. If you don't have an opinion on a given item, please leave it blank.

6. Please indicate your degree of agreement with the following statements related to the project's relevance and coherence from 1 to 5: (1=full disagreement; 5=full agreement)

	1	2	3	4	5	Total
If we are able to measure IFFs, we will be better placed to curb some of them and finance sustainable development and other essential services.	0	0	3	19	44	66
If we are able to measure IFFs, we will improve Domestic Resource Mobilization	0	0	2	16	47	65
The project addresses a major development finance challenge in my country.	0	0	6	24	35	65
The project supports efforts to develop statistical capacities to measure IFFs at country level.	0	1	4	12	50	67
The project fills in a gap in the national risk assessment of financial systems.	0	3	9	23	31	66
The project fills in a methodological gap in the Indicators Framework of the Sustainable Development Goals (SDGs)	1	2	2	32	27	64
The project helps my country identify IFF threats and put measures in place to curb them.	0	1	9	24	34	68
To date, no other international cooperation initiative has provided practical support on the measurement of IFFs in my country.	2	5	13	19	21	60
The project complemented and did not overlap with other international initiatives against IFFs.	0	2	7	23	30	62
The project design properly integrated gender and human rights issues.	2	5	20	14	18	59
<b>Total</b>	<b>5</b>	<b>19</b>	<b>75</b>	<b>206</b>	<b>337</b>	<b>642</b>
% of Total	0.8%	3%	11.7%	32.1%	52.5%	100%

7. Please indicate your degree of agreement with the following statements on the statistical achievements of the project from 1 to 5: (1=full disagreement; 5=full agreement)

	1	2	3	4	5	Total
The UNCTAD-UNODC Conceptual framework for the statistical measurement of IFFs provides a clear and consistent set of definitions.	0	0	4	28	27	59
The UNCTAD Methodological guidelines to measure tax and commercial IFFs present a set of feasible, valid and robust methods for the estimation of IFFs.	0	2	7	23	29	61
The project training effectively transferred the technical knowledge needed to apply IFF estimation methodologies to key national staff members.	0	4	13	25	16	58
My country has succeeded in producing initial estimates of IFFs using these methodologies	4	3	13	21	17	58
My country has provided feedback for further refinement of the methodologies.	1	7	14	21	12	55
<b>Total</b>	<b>5</b>	<b>16</b>	<b>51</b>	<b>118</b>	<b>101</b>	<b>291</b>
% of Total	1.7%	5.5%	17.5%	40.5%	34.7%	100%

8. Please, use this space to describe any other achievement that you wish to note.

9. To what extent is the project producing/contributing to the following effects in your country. Please rate your responses from 1 (to a very low extent) to 5 (to a very large extent)

	1	2	3	4	5	Total
Increasing awareness among authorities and public institutions on IFFs.	1	3	11	18	23	56
Enhancing cross-department collaboration and exchange of information related to IFFs within the government.	1	4	10	17	25	57
Providing intelligence for inspection and law enforcement.	1	6	11	16	21	55
Enhancing civil society engagement and public awareness.	2	10	9	19	15	55
Facilitating the work of the government to meet reporting obligations in the framework of the Sustainable Development Goals (SDGs).	1	4	11	22	16	54
<b>Total</b>	<b>6</b>	<b>27</b>	<b>52</b>	<b>92</b>	<b>100</b>	<b>277</b>
% of Total	2.2%	9.7%	18.8%	33.2%	36.1%	100%

10. Please, use this space to describe any other effects that you wish to note.

11. Please indicate to what extent the project performance was enabled by the following factors, rating each factor from 1 (to a very low extent) to 5 (to a very large extent).

	1	2	3	4	5	Total
The quality of the guidelines and training materials	1	1	12	23	20	57
The quality of the trainers	1	0	5	29	20	55
Face-to-face trainings	1	1	14	17	22	55
Adaptation to COVID-19 with online tools	3	2	10	21	17	53
Technical capacities of country participants	1	3	13	21	17	55
Collaboration among national institutions	1	0	13	22	20	56
Involvement of key international actors	1	1	10	19	23	54
High-level involvement and support	1	3	8	23	20	55
Balance of financial, technical, and human resources	1	5	14	22	14	56
Translation of materials	1	1	13	23	16	54
<b>Total</b>	<b>12</b>	<b>17</b>	<b>112</b>	<b>220</b>	<b>189</b>	<b>550</b>
% of Total	2.2%	3.1%	20.4%	40%	34.4%	100%

12. Please indicate to what extent the project performance was limited by the following factors, rating each factor from 1 (to a very low extent) to 5 (to a very large extent)

	1	2	3	4	5	Total
The limitations of online tools for statistical practical trainings	4	11	20	13	7	55
Availability and quality of data	1	7	20	18	10	56
Statistical skills required to participate in the project	3	10	13	17	11	54
Confidentiality and legal restrictions limiting the exchange of data	3	9	13	17	12	54
Sensitivity of the topic	2	10	13	17	13	55
Language	14	14	5	9	10	52
<b>Total</b>	<b>27</b>	<b>61</b>	<b>84</b>	<b>91</b>	<b>63</b>	<b>326</b>
% of Total	8.3%	18.7%	25.8%	27.9%	19.3%	100%

13. Please, use this space to describe any other relevant factor

14. The following are some proposals on how to move forward in the fight against IFFs at country level. Please rate each proposal from 1 (irrelevant) to 5 (highly relevant) from your country perspective

	1	2	3	4	5	Total
Further refining the estimations	1	0	6	14	36	57
Pilot testing additional methods	0	0	7	21	26	54
Allocating specific staff in key institutions to regularly produce IFF estimates	1	0	2	12	39	54
Providing permanent status to the TWG	1	0	3	13	38	55
Officially validating the estimations	0	0	2	13	39	54
Making the IFF estimates available to the government	0	0	2	11	41	54
Disseminating the estimations	0	0	6	10	37	53
Inserting the estimations in SDG Voluntary National Reviews	0	0	7	16	28	51
Inserting the work of the TWG in pre-existing structures and risk assessment systems	0	0	4	21	28	53
Starting to report data on SDG indicator 16.4.1 on IFFs	1	0	3	14	32	50
Ensuring a gender balance in the the teams working on IFFs.	1	4	11	18	19	53
<b>Total</b>	<b>5</b>	<b>4</b>	<b>53</b>	<b>163</b>	<b>363</b>	<b>588</b>
% of Total	0.9%	0.7%	9%	27.7%	61.7%	100%

15. Please, use this space to make any other recommendation to your own country on how to proceed with the estimations of IFFs and related policy work.

16. Similarly, here are some proposals for further UN work and international cooperation on IFFs. Please rate each proposal from 1 (irrelevant) to 5 (highly relevant)

	1	2	3	4	5	Total
Providing follow-up training and capacity development	0	0	1	6	48	55
Producing guidelines and tools on adjustments and data cleaning	0	0	2	8	44	54
Providing additional funding for sustaining the project results	0	0	0	12	42	54
Automating estimation processes and adjustments to the extent possible	0	2	1	16	36	55
Developing methods to reconcile imports and exports based on global trade data, e.g., UN COMTRADE	0	1	0	11	43	55
Adapting the ASYCUDA Customs Information System for trade mis-invoicing analysis	0	0	3	11	39	53
Fostering communities of practice at the regional level	0	0	3	11	39	53
Coordinating and providing communication support to the disclosure of the estimates	0	0	4	13	37	54
Replicating the estimations in other countries	0	0	4	18	32	54
Engaging our national experts in sharing experience with other countries regionally and globally	0	0	1	13	41	55
Providing guidance on how to aggregate estimations and measure the overall size of the problem	0	0	5	14	35	54
Facilitating bilateral and multilateral dialogue related to the policy implications of the estimates	0	1	3	13	37	54
Mainstreaming gender, human rights and disabilities in IFFs project design and implementation.	1	1	10	14	28	54
<b>Total</b>	<b>1</b>	<b>5</b>	<b>37</b>	<b>160</b>	<b>501</b>	<b>704</b>
% of Total	0.1%	0.7%	5.3%	22.7%	71.2%	100%

17. Please, use this space to make any other recommendation for further UN work and international cooperation on IFFs.

8. Please, use this space to describe any other achievement that you wish to note.

9. To what extent is the project producing/contributing to the following effects in your country. Please rate your responses from 1 (to a very low extent) to 5 (to a very large extent)

	1	2	3	4	5
Increasing awareness among authorities and public institutions on IFFs.	0	3	9	11	17
Enhancing cross-department collaboration and exchange of information related to IFFs within the government.	0	4	6	11	20
Providing intelligence for inspection and law enforcement.	0	5	9	12	14
Enhancing civil society engagement and public awareness.	1	8	6	14	11
Facilitating the work of the government to meet reporting obligations in the framework of the Sustainable Development Goals (SDGs).	0	3	9	16	11
Total	1	23	39	64	73
% of Total	0.5%	11.5%	19.5%	32%	36.5%

10. Please, use this space to describe any other effects that you wish to note.

11. Please indicate to what extent the project performance was enabled by the following factors, rating each factor from 1 (to a very low extent) to 5 (to a very large extent).

	1	2	3	4	5
The quality of the guidelines and training materials	1	1	10	14	15
The quality of the trainers	1	0	4	20	14
Face-to-face trainings	1	1	9	16	12
Adaptation to COVID-19 with online tools	2	2	8	13	13
Technical capacities of country participants	1	3	11	13	13
Collaboration among national institutions	1	0	9	15	15
Involvement of key international actors	1	1	8	12	18
High-level involvement and support	0	2	7	15	16
Balance of financial, technical, and human resources	1	4	9	18	10
Translation of materials	1	1	9	14	13
Total	10	15	84	150	139
% of Total	2.5%	3.8%	21.1%	37.7%	34.9%

12. Please indicate to what extent the project performance was limited by the following factors, rating each factor from 1 (to a very low extent) to 5 (to a very large extent)

	1	2	3	4	5
The limitations of online tools for statistical practical trainings	2	9	16	9	3
Availability and quality of data	1	5	12	15	8
Statistical skills required to participate in the project	3	6	9	13	7
Confidentiality and legal restrictions limiting the exchange of data	3	6	9	13	8
Sensitivity of the topic	2	7	9	11	10
Language	11	11	2	8	5
Total	22	44	57	69	41
% of Total	9.4%	18.9%	24.5%	29.6%	17.6%

**13. Please, use this space to describe any other relevant factor that has positively or negatively affected the progress made by your country in the estimation of IFFs.**

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**14. The following are some proposals on how to move forward in the fight against IFFs at country level. Please rate each proposal from 1 (irrelevant) to 5 (highly relevant) from your country perspective**

	1	2	3	4	5
Further refining the estimations	1	0	3	12	25
Pilot testing additional methods	0	0	7	14	18
Allocating specific staff in key institutions to regularly produce IFF estimates	1	0	1	10	26
Providing permanent status to the technical working group (TWG)	0	0	3	8	29
Officially validating the estimations	0	0	2	9	28
Making the IFF estimates available to the government	0	0	2	8	29
Disseminating the estimations	0	0	6	8	24
Inserting the estimations in the Voluntary National Review on SDGs	0	0	7	8	22
Inserting the work of the TWG in pre-existing structures and risk assessment systems	0	0	3	14	21
Starting to report data on SDG indicator 16.4.1 on illicit financial flows	1	0	2	10	23
Ensuring a gender balance in the composition of the teams working on IFFs.	1	3	7	11	15
<b>Total</b>	<b>4</b>	<b>3</b>	<b>43</b>	<b>112</b>	<b>260</b>
% of Total	0.9%	0.7%	10.2%	26.5%	61.6%

**15. Please, use this space to make any other recommendation to your own country on how to proceed with the estimations of IFFs and related policy work.**

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**16. Similarly, here are some proposals for further UN work and international cooperation on IFFs. Please rate each proposal from 1 (irrelevant) to 5 (highly relevant)**

	1	2	3	4	5
Providing follow-up training and capacity development	0	0	1	5	34
Producing guidelines and tools on adjustments and data cleaning	0	0	2	6	32
Providing additional funding for sustaining the project results	0	0	0	8	31
Automating estimation processes and adjustments to the extent possible	0	2	1	11	26
Developing methods to reconcile imports and exports based on global trade data, e.g., UN COMTRADE	0	1	0	8	31
Adapting the ASYCUDA Customs Information System for trade mis-invoicing analysis	0	0	3	6	29
Fostering communities of practice at the regional level	0	0	2	7	30
Coordinating and providing communication support to the disclosure of the estimates	0	0	3	8	29
Replicating the estimations in other countries	0	0	4	11	25
Engaging our national experts in sharing experience with other countries regionally and globally	0	0	1	8	31
Providing guidance on how to aggregate estimations and measure the overall size of the problem	0	0	4	9	26
Facilitating bilateral and multilateral dialogue related to the policy implications of the estimates	0	1	1	11	27
Mainstreaming gender, human rights and disabilities in IFFs project design and implementation.	1	1	4	12	21
<b>Total</b>	<b>1</b>	<b>5</b>	<b>26</b>	<b>110</b>	<b>372</b>
% of Total	0.2%	1%	5.1%	21.4%	72.4%

**17. Please, use this space to make any other recommendation for further UN work and international cooperation on IFFs.**

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## IV.B. Other tools

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### Document review questionnaire

The following questions will guide the review of documents , such as the project document, progress reports and financial reports , in addition to other documents produced in the framework of the project:

#	Operationalization	EQ	Key word
1	How did the project design, as presented in the ProDoc, reflect the mandate and comparative advantage of UNCTAD and ECA?	EQ1	Relevance
2	How were beneficiary countries selected and to what extent did the project design, choice of activities and deliverables properly reflect their development needs and priorities?	EQ1	Relevance
3	To what extent was the project design aligned to the international agenda against IFF and coherent with the efforts of other relevant international actors within the UN system and beyond?	EQ2	Coherence
4	To what extent did the project achieve its Expected Accomplishment 1 (methodology) according to progress reports and indicators?	EQ3	Achievements
5	To what extent did the project achieve its Expected Accomplishment 3 (awareness and engagement) according to progress reports and indicators?	EQ3	Achievements
6	To what extent did the project achieve its Expected Accomplishment 2 (capacity) according to progress reports and indicators?	EQ3	Achievements
7	To what extent has the project contributed to the implementation of the 2030 Agenda?	EQ4	Impact
8	What enabling and limiting factors affected EA 1 to 3 according to progress reports and related documents?	EQ5	Factors
9	How was the project funding distributed across activities and outcomes across the implementation period?	EQ6	Resources
10	Did the project incur in delays that affected the timely achievement of project outcomes?	EQ6	Resources
11	Which partnerships amongst project participants with national and regional counterparts, international development partners, the civil society and/or the private sector have been established in support of measurement of IFFs?	EQ7	Collaboration
12	Did the project design and implementation include measures to ensure the sustainability upon finalization of the project?	EQ10	Exit strategies
13	Were gender, HR and disability issues considered in project document and progress reports?	EQ11	GHRD
14	How were work plans adapted to COVID-19?	EQ12	COVID

## Academic review

To the extent possible, the evaluator will integrate in the evaluation the peer review of an UNCTAD research paper presenting the research outcomes of the project:

#	Operationalization	EQ	Key word
1	How do the outputs link with previous academic work on IFFs?	EQ2	Coherence
2	How adequate and robust do you consider the estimation methods to be?	EQ3	Achievements
3	To what extent are the conceptual frameworks proposed in the outputs coherent and consistent?	EQ3	Achievements
4	To what extent do the outputs contribute to the academic literature on IFFs and contribute to potential future advances?	EQ9	Endorsement

## Country studies

The interviews during field missions will be guided by the following questionnaire, adapted to each interviewee according to her/his involvement in the project

#	Operationalization	EQ	Key word
1	To what extent did the project activities and deliverables respond to your country's needs and development priorities?	EQ1	Relevance
2	What other actors in your country and region are engaged in IFF and how does their work complement that of UNCTAD?	EQ2	Coherence
3	Which of the following expected achievements of the project (review log frame and adapt to interviewee involvement in the project) were achieved and which were not?	EQ3	Achievements
4	What has the project impacted on government departments (different than direct project participants), civil society and political authorities?	EQ4	Impact
5	In your opinion, which factors have best contributed to project success and which factors explain unachieved results?	EQ5	Factors
6	Did the project count on a sufficient and well-balanced allocation of resources?	EQ6	Resources
7	Did the project incur relevant delays and why? What was done to catch up with delays?	EQ7	Collaboration
8	Which institutions have committed to continue working towards the project objectives beyond the end of the project and how?	EQ8	Commitment
9	Is there a plan to ensure the sustainability of the outcomes once the support of UNCTAD and UNECA is removed?	EQ10	Exit strategies
10	How were gender equality and inclusion criteria considered during project implementation? (refer to people with disabilities and marginalized groups according to each country context)	EQ11	GHRD
11	How were work plans adapted to COVID-19?	EQ12	COVID

## KII - project team

The interviews with UNCTAD and UNECA staff participating in the project will be guided by the following questionnaire and adapted to each interviewee according to her/his role in the project

#	Operationalization	EQ	Key word
1	To what extent did the project design, choice of activities and deliverables properly reflect and address the development needs and emerging challenges of participating countries, their development priorities and the mandates of strategic frameworks of UNCTAD and ECA?	EQ1	Relevance
2	To what extent was the project design aligned to the international agenda against IFF and coherent with the efforts of other relevant international actors within the UN system and beyond?	EQ2	Coherence
3	Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the project document and outcomes (intended or unintended), in particular against relevant SDG targets?	EQ3	Achievements
4	To what extent has the project outputs been utilized by their stakeholders including government counterparts, relevant international actors, academia and civil society?	EQ4	Impact
5	To what extent have the project achievements contributed to the implementation and monitoring of the 2030 Agenda?	EQ4	Impact
6	What are enabling and limiting factors that contribute to the achievement of results?	EQ5	Factors
7	Was the project timing aligned to the needs of the SDG monitoring framework and the works of the IAEG-SDGs?	EQ6	Resources
8	Did the project incur in relevant delays and why? What was done to catch up with delays?	EQ6	Resources
9	How were decisions on project resource allocation made and how were follow-up to ensure project efficiency?	EQ6	Resources
10	To what extent has the project advanced partnerships amongst project participants with national and regional counterparts, international development partners, civil society and/or the private sector in support of measurement of IFFs and its sustainability?	EQ7	Collaboration
11	Is there evidence that beneficiary countries are committed to continue working towards the project objectives beyond the end of the project and/or have there been catalytic effects from the project both at the national/regional levels?	EQ8	Commitment
12	What is the feedback on the conceptual framework and estimation methods provided to the project team by researchers and institutions engaged in similar exercises ?	EQ9	Endorsement
13	What measures have been built in to promote the sustainability of the outcomes? What additional measures could be taken to ensure the sustainability of the outcomes over time?	EQ10	Exit strategies
14	To what extent were an equity-focused approach and a gender mainstreaming strategy incorporated in the design and implementation of the intervention, and can results be identified in this regard?	EQ11	GHRD
15	How were work plans adapted to COVID-19?	EQ12	COVID



## Global KII

Interviews with informants different than country representatives and project team members (UN, OECD, CSO networks, etc) will focus on collaboration, coherence, endorsement, and support in the continuation/sustainability of the project:

#	Operationalization	EQ	Key word
1	What was your involvement in the project and how does your organization and UNCTAD/UNECA collaborate on IFF?	EQ7	Collaboration
2	What is your opinion on the approach taken in the conceptual and methodological products on IFF published by UNCTAD?	EQ3	Achievements
3	To what extent have the UNCTAD publications contributed to the global monitoring of the 2030 Agenda and related policy dialogue?	EQ3	Impact
4	To what extent are these products relevant to the 2030 Agenda?	EQ1	Relevance
5	How does this work complement the work on IFF of your organization? What is the added value by UNCTAD to the fight against IFF at the international level?	EQ2	Coherence
6	What are your perspectives regarding the adoption of the proposed methodologies by countries (differentiate relevant country groups depending on the scope and membership of the informant's organization)?	EQ9	Endorsement
7	What are your recommendations/plans to enhance the global monitoring of SDG target 16.4 and foster related policy dialogue among states?	EQ9	Endorsement
8	What are your recommendations/plans regarding capacity building in developing countries in a view to adopt the proposed methodologies and connect them to policy action against IFF?	EQ10	Exit strategies

## **Annex V. List of individuals interviewed**

Redacted for confidentiality purposes.

## Annex VI. List of documents reviewed

### Publications

- Kar, D. and Leblanc, B. (2013) *Illicit Financial Flows from Developing Countries*, Global Financial Integrity. Global Financial Integrity. doi: 10.1787/9789264203501-en.
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- UNCTAD (2021a) 'Methodological Guidelines to Measure Tax and Commercial Illicit Financial Flows: Methods for pilot testing'. Available at: [https://unctad.org/system/files/non-official-document/20210917\\_IFFsGuidelinesForPilots\\_en\\_0.pdf](https://unctad.org/system/files/non-official-document/20210917_IFFsGuidelinesForPilots_en_0.pdf).
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- UNCTAD and UNODC (2020) 'Conceptual Framework for the Statistical Measurement of Illicit Financial Flows'. Available at: [https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF\\_Conceptual\\_Framework\\_for\\_publication\\_15Oct.pdf](https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF_Conceptual_Framework_for_publication_15Oct.pdf).
- UNCTAD and UNECA (2023) *Counting the Cost: Defining, estimating and disseminating statistics on illicit financial flows in Africa*. Available at: <https://unctad.org/publication/counting-cost-defining-estimating-and-disseminating-statistics-illicit-financial-flows>.
- UNGA (2022) 'Promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development', *General Assembly, A/RES/77/154* (14 December).

### Web resources

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Doc (2018b) UNDA 1819Y Annual progress report.

Doc (2019) UNDA 1819Y Annual progress report.

Doc (2020) 'UNDA 1819Y Annual Progress Report'.

Doc (2021a) Interregional Training on IFF Measurement Methods, 6-13 December 2021. UNCTAD-UNECA-UNESCAP.

Doc (2021b) Regional Kick-off workshop of pilot activities measuring IFFs in Africa, 16-17 June 2021: evaluation report and materials. UNCTAD.

Doc (2021c) UNDA 1819Y Annual Progress Report.

Doc (2021d) Workshop on Statistical Methodologies to Measure IFFs, 16 February 2021: Evaluation report and materials. UNCTAD, UNECA and UNODC.

Doc (2022a) Closing Conference of Pilot Activities for Measuring IFFs in Africa, 15 - 17 June 2022. UNCTAD and UNECA.

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Doc (2022c) Pilot Study to Measure Trade Miss-invoicing in Namibia (final report).

Doc (2022d) Projet Pilote des flux financiers illicites (FFI) au Sénégal, rapport final.

Doc (2022e) Report on Illicit Financial Flows from Africa. UNCTAD and UNECA.

Doc (2022f) TA15 Project Template IFFs. ECA and several DA implementing entities.

Doc (2022g) UNDA 1819Y Final Draft Report. Feb 18-Jun 22. UNCTAD and UNECA.