



Terms of Reference

Working Together to Curb Illicit Financial Flows from Sub-Saharan Africa Project

Activity Name	Illicit Financial Flows, Financial Transparency, and accountability - East African Journalism Training Scheme in Tanzania
Outcome	OUTCOME 1: More local journalists with excellent professional skills and high reporting standards, expose IFFs and tax manipulations and report on the wide-ranging impacts of (gaps in) taxation, raising public awareness, informing decisions, and holding those in power to account
Output	Improved knowledge and skills of journalists related to IFFs and tax manipulations and stronger motivation to report
Date	June 2024

Introduction

Policy Forum is incorporated as a Non-Governmental Organization with registration number NGO/R2/00015. Policy Forum (PF) is a network of over 60 Tanzanian civil society organizations established in 2003 and drawn together by their specific interest in augmenting the voice of ordinary citizens to influence policy processes that help in poverty reduction, equity, and democratization with a specific focus on public money accountability at both central and local levels.

Thomson Reuters Foundation

Thomson Reuters Foundation, the charitable arm of Thomson Reuters, champions media freedom, inclusive economies, and human rights globally. Registered in the UK and USA, we drive systemic change through news, legal assistance, and convening initiatives. Currently, we're leading a 3-year project on Illicit Financial Flows in Africa, focusing on Tanzania, Kenya, Rwanda, Mozambique and Ghana.

Background

Illicit Financial Flows (IFFs) denote the illicit transfer of funds across borders, encompassing actions deemed illegal, unethical, or harmful to the economies and societies involved. These activities encompass tax evasion, money laundering, corruption, and illicit trade, all of which



yield severe economic, social, and political repercussions for both developed and developing nations.

Pinpointing the exact scale of IFFs proves challenging due to their clandestine nature. Nonetheless, estimates from entities like Global Financial Integrity (GFI) and the United Nations Conference on Trade and Development (UNCTAD) suggest annual losses amounting to trillions of dollars due to IFFs. Developing countries bear a disproportionate burden, with illicit outflows often surpassing official development assistance and foreign direct investment.

In contrast to developed nations, where income tax stands as a primary revenue source, developing countries heavily rely on trade-related taxes. Despite the establishment of initiatives like the East Africa Community (EAC) Customs Union and Trade Protocol in 2005 to bolster intra-regional trade and enhance member countries' productive capacities through trade agreements and tariff schedules, recent research by the Anti-Corruption Evidence initiative (ACE) reveals a significant rise in rent-seeking behavior over the past 15 years. This surge, attributed to trade misinvoicing and smuggling, results in substantial revenue losses. Notably, GFI estimates indicate that trade misinvoicing alone accounts for two-thirds of all IFFs, totaling \$600-900 billion for developing countries annually. Tariff evasion, while a global issue, exacerbates in nations struggling with enforcement of tariff rates and customs regulations, leading importing firms to engage in trade misinvoicing to evade tariffs or move capital abroad.

For instance, in Tanzania, between 2013 and 2017, under-reporting across all traded commodities is estimated to exceed \$10 billion. Factoring in the Corporate Income Tax (CIT) rate of 30%, potential revenue losses amount to TZS 6.27 trillion (\$2.7 billion), approximately TZS 1.4 trillion (\$750 million) annually. Evidence underscores the prevalence of IFFs, particularly within the natural resources sector, including extractive and mining industries, alongside commodities like sugar, cooking oil, cement, and timber, associated with smuggling.

Given this context, Policy Forum, with support from the Thomson Reuters Foundation (TRF), intends to provide training for journalists. The goal is to empower journalists with the necessary skills to craft stories that expose concealed financial activities, raise public



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consciousness, and aid in the fight against corruption, tax evasion, and other types of financial misconduct that hinder sustainable development in Tanzania.

Objective

Policy Forum and TRF advocate for journalists to possess comprehensive knowledge of IFFs. Equipping journalists with the skills to investigate and report on these matters ensures that the public gains awareness of how these practices deplete resources and hinder development. Journalists will consequently assume a crucial role in ensuring accountability for governments, corporations, and individuals engaged in IFFs.

Scope of work

1. Investigative Journalism: Techniques and Practices
2. Building and Pitching Your Investigation: Strategies for Effective Communication
3. Planning and Sourcing: Developing a Comprehensive Approach
4. Sources and Searching: Methods for Gathering Information
5. Tax and DRM (Domestic Resource Mobilization): Understanding Current Trends
6. Review, Learning Points, Action Planning: Reflecting on Progress and Setting Goals
7. Tax Avoidance, Offshoring, and Tax Havens: Exploring Strategies and Consequences
8. Gender and Human Rights: Examining Intersectional Issues
9. Credibility, Accuracy, and Media Trust: Upholding Journalistic Integrity
10. Pitching Session: Presenting Your Investigation with Impact
11. Organizing and Protecting Data, Sources, and Self: Safeguarding Information and Security
12. Money Laundering: Uncovering Illicit Financial Activities
13. Legal Issues: Navigating the Legal Landscape of Investigative Journalism
14. Extractive Industries: Investigating the Impact and Practices
15. Review, Learning Points, Action Planning: Iterating Strategies for Improvement

Modality

An array of modalities will be employed to deliver comprehensive training sessions, incorporating dynamic PowerPoint presentations, interactive discussions, hands-on activities, multimedia demonstrations, case studies, role-playing exercises, and real-world simulations."



Targeted Audience

This capacity-building session intends to strengthen the knowledge of 10 journalists in Tanzania.

Duration

The training will be held in June 2024 at Morena Hotel, Dodoma Tanzania. After the training, the consultant will be provided with working 10 days to submit the training report before the final payment is made.

Expected outcomes.

Following the training, journalists who have undergone the program will need to produce and disseminate thoroughly researched, influential articles concerning Illicit Financial Flows (IFFs) across various media platforms. Equipped journalists will also be allowed to partner with experts to improve their coverage of IFF practices.

How to Apply

1. Qualifications

We are seeking local trainers who demonstrate a strong background and expertise in their respective fields. To ensure the highest quality of candidates, applicants should meet the following qualifications:

1. **Proposal and budget:** Applicants must submit a proposal and budget outlining their involvement in the training sessions (5 days) and subsequent review of the stories (3 days) produced by participating journalists.
2. **Relevant Experience:** Applicants should possess a proven track record in delivering training sessions or workshops related to Illicit Financial Flows. This should be reflected in their CVs/application letters
3. **Recent Training Workshops:** Applicants must provide details of the last two training workshops they conducted. This information should include the topics covered, the duration of the workshops, and the target audience. It should demonstrate the applicant's ability to effectively plan, organize, and deliver training sessions.



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4. **Regional Work Experience:** Preference will be given to candidates who have experience working within the region. Applicants should provide references to any work they have done in the region, highlighting their familiarity with local contexts, challenges, and opportunities.
 5. **Media/Professional Networks:** Applicants should showcase their involvement in relevant media or professional networks within the region. This could include memberships, affiliations, or partnerships with organizations, associations, or groups related to the field of training.
 6. **Alumni Organizations:** Candidates who are associated with alumni organizations related to education, training, or professional development are encouraged to highlight these affiliations in their application. Alumni networks can serve as valuable resources for networking, collaboration, and support.
 7. **Communication Skills:** Strong communication skills, both written and verbal, are essential for effective training delivery. Applicants should demonstrate their ability to convey complex information clearly and engage with diverse audiences.
 8. **Adaptability:** The ability to adapt training approaches to meet the needs of different audiences and learning styles is crucial. Applicants should provide examples of how they have tailored their training methods to accommodate various learning preferences and abilities.
 9. **Team Player:** The ability to collaborate effectively with colleagues, lead trainer and stakeholders is essential. Applicants should demonstrate their capacity to work well within a team environment, contributing positively to group dynamics and achieving common goals.
2. **All documents should be sent to info@policyforum.or.tz with the subject "Journalism Training Scheme" by 3rd April, 2024.**