

Request for Applications (RFA)

Call Title:	Research on the Enablers of Illicit Financial Flows (IFFs) in the Extractive Sector (Solid Minerals/Mining)
Organization	Africa Network for Environment and Economic Justice (ANEEJ)
Project Title	Tackling Illicit Financial Flows (IFFs) through Asset Recovery and Management and Countering Money Laundering/Counter Terrorism Financing/Proliferation Financing (ML/CFT/PF) in Nigeria
Funding Partner	Foreign, Commonwealth and Development Office (FCDO)
Issue Date	9 August 2025
Closing Date	22 August 2025
Submission Email	procurement@aneej.org
Submission Format	PDF only
Email Subject Line	Research on the Enablers of IFFs in the Extractive Sector

1. Background

Nigeria is a leading resource-rich country, but a large proportion of the revenue generated from the extractive industries is illegally earned and transferred to become Illicit Financial Flows¹. The Global Journal of Human Social Science cited a World Bank report published since 2017, which identified the extractive sector as a major enabler of IFF in Nigeria and has become a barrier to economic development, as substantial resources that would otherwise be used for national development are diverted through corrupt means. The Anti-Corruption Resource Centre² listed several factors that make extractive sectors prone to illicit financial flows. Some of the factors reflect the high-level discretionary political control in the sector, the frequent blurring of public, shareholders, and personal interests in the sector, limited competition and the complex technical and financial processes that require a high degree of expertise, and the high degree of integration into the global economy, through a limited number of channels.

There are several international initiatives and country-specific frameworks that seek to curb IFF. The Extractive Industries Transparency Initiative framework, which focuses on financial flows between companies and governments, is one such framework. Several government institutions, including the Federal Inland Revenue Service and security agencies, are working to address the problem. Despite these institutional arrangements and efforts, IFF persist. ANEEJ has therefore set out to undertake this research on the enablers of IFF in the extractive sector in Nigeria. The study will focus on the mining/solid minerals sector as there has been a large growth in production in this area over recent years, including in high-risk commodities such as gold ([Nigeria – African Gold Report](#)), but there has been limited policy discourse on IFF dimensions.

2. Objective of the Study

¹ Global Journal of Human Social Science Volume 23 Issue 4 Version 1.0 Year 2023

² <https://www.u4.no/publications/extractive-sectors-and-illicit-financial-flows-what-role-for-revenue-governance-initiatives>



To assess the enablers and drivers of IFF in the extractive sector by highlighting key issues fueling IFF, diagnose the main sources and channels of IFFs, provide an overview of criminal economies within the sector and propose action plan on how to respond to the issue.

3. Scope of Work

The research will cover:

- **IFF Channels and Typologies:** Mapping the channels and typologies of IFFs (such as trade mis invoicing, tax evasion and aggressive tax avoidance schemes, transfer pricing abuses by companies, Use of shell companies, secrecy jurisdictions and IFFs)
- **Governance and Regulatory Gaps:** Weak enforcement of transparency and accountability frameworks, regulatory overlaps or gaps among regulators (FIRS, NFIU, EFCC, CBN, Immigration, Customs), political capture, rent-seeking.
- **Criminal Economies and Informal Activities:** Illegal mining, artisanal activities not covered by regulatory frameworks, regulatory bypass, corporate secrecy, effectiveness of Beneficial Ownership disclosures.
- **Audit Gaps and Loopholes:** NEITI audit limitations, lack of real-time tracking, inter-agency data gaps, and absence of forensic audits.
- **Reform Opportunities:** Provide the political economy opportunity for reforms such as the Global push for energy transition and Nigeria's commitments to the Open Government Partnership (OGP) and Financial Action Task Force (FATF), as well as embed findings into the Medium-Term National Development Plans and Nigeria Agenda 2050, and influence sector-specific fiscal planning and anti-corruption blueprints
- **Policy Recommendations:** Legal reforms, alignment with African Union and UN standards (e.g., HLP report, FACTI Panel), sector-specific recommendations, automation of tax data exchange, expansion of BO registers.

4. Deliverables and Timeline (20 working days)

1. **Inception Report:** Methodology and work plan (within 2 days of contract signing)
2. **Assessment Tool Development:** (1 day)
3. **Stakeholder Interviews:** Field work and engagement (10 days)
4. **Draft Report:** Preliminary findings and analysis for review by ANEEJ consortium (4 days)
5. **Validation Meeting:** Presentation at virtual validation meeting (1 day)
6. **Final Report Submission:** (2 days)

Timeline extensions may be considered upon mutual agreement.

5. Remuneration

Applicants must submit a detailed financial proposal, including:

- Professional fees
- Travel and related logistics



A payment schedule will be agreed upon with the selected consultant.

6. Procurement Procedure

Procurement will adhere to ANEEJ policy and FCDO requirements:

- Open competitive bidding
- Minimum of three valid proposals required for evaluation
- Bid Opening and Evaluation Committee of at least three members with no conflict of interest
- Evaluation based on:
 - Technical Quality & Approach (40%)
 - Relevant Experience & Capacity (30%)
 - Cost-Effectiveness (20%)
 - Delivery Timeline (10%)

Due diligence will include reference checks and eligibility confirmation.

7. Required Qualifications and Experience

- Minimum of a B.Sc. in Social Work, Sociology, Development Studies, or related fields
- Proven experience in research on anti-corruption or extractive sector
- In-depth knowledge of Nigeria's extractive industry and IFF landscape
- Strong analytical, report-writing, and facilitation skills
- Evidence of similar previous work

8. Reporting and Supervision

The consultant will report to ANEEJ and work under the supervision of the Project Director, Project Manager, and Monitoring & Evaluation Manager.

9. Application Process

Interested individuals or firms must submit:

- Brief Technical Proposal (methodology, work plan, team composition)
- Financial Proposal (detailed budget)
- Curriculum Vitae(s)
- Evidence of similar past work

*All documents must be submitted in **PDF format** via email to: procurement@aneej.org*

***Submission Deadline:** 5:00 PM (WAT), 22 August 2025*

***Email Subject Line:** "Research on the Enablers of IFFs in the Extractive Sector"*



10. Ethics and Conflict of Interest

Applicants must disclose any actual or potential conflict of interest. ANEEJ reserves the right to disqualify applicants found to be in breach.

11. Data Protection and Ownership

All data collected remains the property of ANEEJ. The consultant must comply with the Nigeria Data Protection Regulation (NDPR 2019) and FCDO standards. Personal and sensitive data must be securely handled, used only for this assignment, and deleted upon project completion, unless otherwise directed