



A Feminist Approach to Understanding Illicit Financial Flows and Redirecting Global Wealth

A workshop facilitation guide



awid

AWID is a global, feminist, membership, movement-support organization. We support feminist, women's rights and gender justice movements to thrive, to be a driving force in challenging systems of oppression, and to co-create feminist realities.

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Akina Mama wa Afrika (AMWA) is a feminist Pan-African leadership development organization that strives to strengthen the individual and collective leadership of African women, forming strategic partnerships to tackle patriarchy and attain gender equality and women's empowerment for a just and secure Africa.

Ivanovo Center for Gender Studies was created in 1997 as an independent NGO and research center. The mission of our organization - educational and enlightening work in the local community, support of both the career and professional progress of women, and social moderation for the resolution of the socio-economic problems of the region by joint efforts of the authorities and Civil society.

Oriang Women's Movement is a feminist group that celebrates the growth and achievements of women's organizations and movements in the Philippines, fighting for women's rights and for gender justice alongside calls for a better world for their families and children. Oriang actively campaigns for tax justice and climate justice from women's perspectives.

Pambansang Kongreso ng Kababaihan sa Kanayuan (PKKK) is a national coalition of 326 organizations representing the agenda of women and girls from the sectors of small farmers, small fishers, rural workers and indigenous peoples. PKKK unites on a set of agendas that cover property rights of women, gender-responsive governance, political decision-making, and reproductive self-determination.

Red de Mujeres Mesoamericanas en Resistencia por una Vida Digna, El Salvador. We are a movement of feminist Mesoamerican women; political, diverse, autonomous and committed to resist the patriarchal capitalist system. We work to strengthen the construction of an emancipatory political project for women's rights by using a feminist approach to economy.

Co-creators: Leah Eryenyu (Akina Mama Wa Afrika), Zenaida Joachim (Mesoamericanas en Resistencia), Daryl Leyesa (Oriang, PKKK), Olga Shnyrova (Ivanovo Center for Gender Studies), Ana Abelenda and Daniela Fonkatz (AWID)

Coordinator: Daniela Fonkatz

Copy editor: Chinelo Onwualu

Illustrations: Julia Villarrubia Pinés

Production and Design: Storm. Diseño Studio

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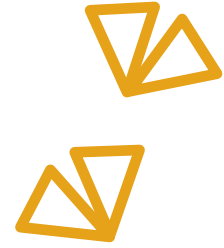


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1



Introduction





Feminist movements across the globe are skilled in reclaiming public resources for gender justice. They have been doing this for decades, pushing for gender-responsive budgets, and advocating with national, regional and international policymakers to allocate resources to advance social and gender justice. But what about the massive amounts of money being siphoned by wealthy global elites? What about the money that is transferred into places (most often in the Global North) that offer financial secrecy and maximum return on profits to these elites, away from the public eye? Understanding how these flows of money work is the first step in reclaiming these resources for gender justice.

Leaving this issue solely in the hands of tax experts will not bring about the kind of global political change needed. This is, after all, everybody's business! To counterbalance the power of global elites and create a systemic shift, the mobilization of "people power" – including social movements, feminist and gender justice advocates – is more important than ever. This facilitation guide is intended to support progressive feminist movements in this struggle. To build understanding of illicit financial flows and to realize our collective possibilities to redirect global wealth in line with our feminist visions of social and economic justice.

1.1

What is this facilitation guide?



This facilitation guide is an popular education tool for learning about Illicit Financial Flows (IFFs) from a feminist perspective. It contains the methodology for a two-day workshop to be adapted and applied by feminist and social justice groups. The module is based on – and complements – the policy brief, *Illicit Financial Flows: Why we should claim these resources for gender, economic and social justice* (AWID, 2018).



The workshop proposes a series of activities that will help us understand IFFs from the knowledge and lived experiences of participants. It is an invitation to develop a critical awareness of IFFs and collective strategies to combat it through an “action-reflection-action” learning process.

The workshop's objectives are:

- To broaden feminist knowledge and analysis of IFFs and the systems and contexts in which they occur.
- To identify and analyze the disproportionate gender impact of IFFs, particularly in countries in the Global South.
- To build and strengthen strategies for feminist mobilization to curb IFFs through greater transparency and corporate accountability.

1.2

Why we created this facilitation guide?

As feminist movements, we need the knowledge and the tools to understand how the global economy works, how to transform it, and how to continue to create feminist ways to live our lives and sustain our planet. In the immediate term, understanding IFFs gives us the tools and arguments to advocate for tighter regulation at national, regional and international levels. In the long term, it is about claiming the knowledge and power to decide how resources and wealth are distributed in our societies.

IFFs have been making headlines as the hidden money of global elites has been exposed, including the millions of dollars in multinational corporate tax avoidance. Legal loopholes allow these actors to drain what would otherwise be public resources for essential services that could help achieve social and gender justice. Countries in the Global South are often the most negatively affected by this.





The impacts of IFFs tend to be understood and studied at national and local levels, with very little literature focusing on how they can be an obstacle to the realization of women's rights and the feminist transformation of societies.

The use of technical language often prevents those who have been excluded from macroeconomic studies from accessing important knowledge and reclaiming their rights. In order to advance social and gender justice, it is imperative that we understand the importance of this issue from a feminist perspective and, in particular, its disproportionate impacts on people experiencing gendered, racial, class-based and other forms of oppression.

This is what inspired us to complement our [Illicit Financial Flows \(IFFs\)](#) policy brief with a methodology for a two-day workshop. We wanted to develop a practical educational tool that could be applied and adapted in different spaces to take action toward building feminist economies.

This facilitation guide is inspired by popular feminist education methodologies which aim to create an accessible, welcoming and safe place to learn and unlearn, but also to laugh, play and feel. These methodologies draw on the lived experiences and knowledge of participants in order to effect political emancipation and social transformation. They also allow participants to develop strategies of resistance and to co-create alternatives based on justice, equality and solidarity while strengthening their movements and collective power.

We expect that applying this facilitation guide will broaden feminist knowledge and analysis of IFFs, and our global economy at large. At the same time, it will help to collectively build and strengthen feminist mobilization strategies to stop the drain of public resources and demand gender and social justice for all. This includes stricter financial regulations and an end to corporate privileges that harm people and the planet – in other words, de-mystifying, exposing and stopping IFFs.



1.3

How this facilitation guide was co-created?

This facilitation guide is the result of the knowledge, creativity, passion and generosity of a group of feminist educators from around the world. They all agreed to be part of a collaborators' group, joining us to help make the feminist analysis of IFFs more accessible to feminist and social justice movements.

For more than a year, we shared creative ideas, taking inspiration and learning from each other. In turn, our partners organized and facilitated pilot workshops within their own organizations and collectives to test this facilitation guide.

We are deeply grateful for the commitment of each of our collaborators and we are truly inspired by the magic that this collective was able to create.

The co-creators of this facilitation guide are:

- **Zenaida Joachim** (Mesoamericanas en Resistencia - El Salvador)
- **Olga Shnyrova** (Ivanovo Center for Gender Studies - Russia)
- **Leah Eryenyu** (Akina Mama Wa Afrika - Uganda)
- **Daryl Leyesa** (Oriang and PKKK/National Rural Women Congress - the Philippines)
- **Ana Abelenda** (AWID)
- **Daniela Fonkatz** (AWID)

We also want to recognize and thank **Eva Morales** and **Andrea De Pascual** (Pedagogías Invisibles - Spain) and **Amaia Pérez Orozco** (Eje de Precariedad y Economía Feminista - Spain) for their contributions to the methodology of this facilitation guide.





Finally, we want to thank the over 100 participants who attended the pilot workshops that our collaborators organised in El Salvador, Russia, Uganda and the Philippines. They contributed their ideas and inspiration to improve this facilitation guide and they are a source of inspiration to keep dreaming and fighting for a better world for all of us.

1.4

Who is this facilitation guide for?

We hope this facilitation guide will be of practical use for those collectives and movements working to dismantle the cis-hetero-patriarchal¹ capitalist system using popular education processes.

We do not see this as an isolated module but as part of a broader process that different movements and collectives are already implementing. This guide can also be adapted for groups with no previous training in feminist economy frameworks. In such cases, we suggest the addition of at least half a day to introduce these frameworks.

1. By saying cis-hetero-patriarchy we emphasize that patriarchy as a system is more than subordination of women. It is a system based on the supremacy of heterosexuality and gender binary. We therefore understand the feminist project to dismantle patriarchy as a project that questions heteronormativity and gender binary, and instead values and celebrates diversity of sexual and gender identities.



1.5

How to use this facilitation guide?

Before implementing this workshop, we strongly encourage you to read our policy brief on [Illicit Financial Flows](#) as essential background information. We also invite you to examine the complementary materials that you will find at the end of this guide, as well as specific reports or analyses on IFFs linked to your region.

We have tried to develop an easy-to-use guide for facilitators. You will find a structure that presents the detailed information for each activity, along with their objectives and proposed steps. In some cases, you will find supporting materials (illustrations, slideshows with key concepts) that you can print or download and adapt to your context and needs.

The structure and flow of the activities is intended to convey the complexity of IFFs, allowing participants to intellectually and emotionally connect with the topic – as a group and individually – from the very beginning.

The structure of the methodology is built on three consecutive topics:

1. Activities to build an understanding of the concept of IFFs and the systems that allow their development, operation and growth (Activities 3 to 6)
2. Activities to identify and analyze the disproportionate gender impact of IFFs (Activities 7 to 8)
3. Activities to develop feminist responses to IFFs (Activities 11 to 14)

However, we strongly believe that the key to a successful workshop lies in adapting the methodology to the specific group and the context of their training.





Some key recommendations:

- **Make this facilitation guide your own.** Feel free to modify, add, clarify, expand, and move things around. Do whatever is necessary to own the methodology so that the workshop has a greater impact on your group.
- **Get a co-facilitator.** The workshop is dense and intensive in content and methodology and it will be beneficial to have two (or more) people with complementary skills leading the training.
- **Understand the theory behind the workshop.** Read through the IFFs policy brief; it will give you the strong theoretical basis required to facilitate the training.
- **Contextualize your workshop.** Complement your knowledge and analysis with reports that reflect how IFFs operate in the context of your training and bring examples of relevant cases in your country/region.
- **Bring an intersectional feminist perspective to the workshop.** Explore and acknowledge how different systems of power (such as race, class, gender, ability and sexual orientation) fit together and impact those in the group.
- **Get inspired by feminist popular education principles and practices.** While some facilitators who use this guide will have a lot of experience designing and facilitating popular education workshops, some might not. For those who don't, we have shared a "recipe" for what feminist popular education principles mean to us in our additional resources section.

We hope this facilitation guide will equip feminist and social justice movements to better understand and disrupt the current unjust order and create new agendas. We look forward to the analysis and strategies that we hope will emerge from the collective knowledge and power of each workshop.

If you use this facilitation guide, please share your experiences, feelings and insights with us. We can't wait to hear how you use, adapt and improve it!

We would also love to hear your feedback and any recommendations for improving this process. We would really appreciate if you could fill out [this survey](#).

If you are planning to use this facilitation guide and you have any questions, please get in touch with us!

Please [contact us](#).



2



Methodology For A Two-Day Workshop





2.1

Proposed Workshop Structure

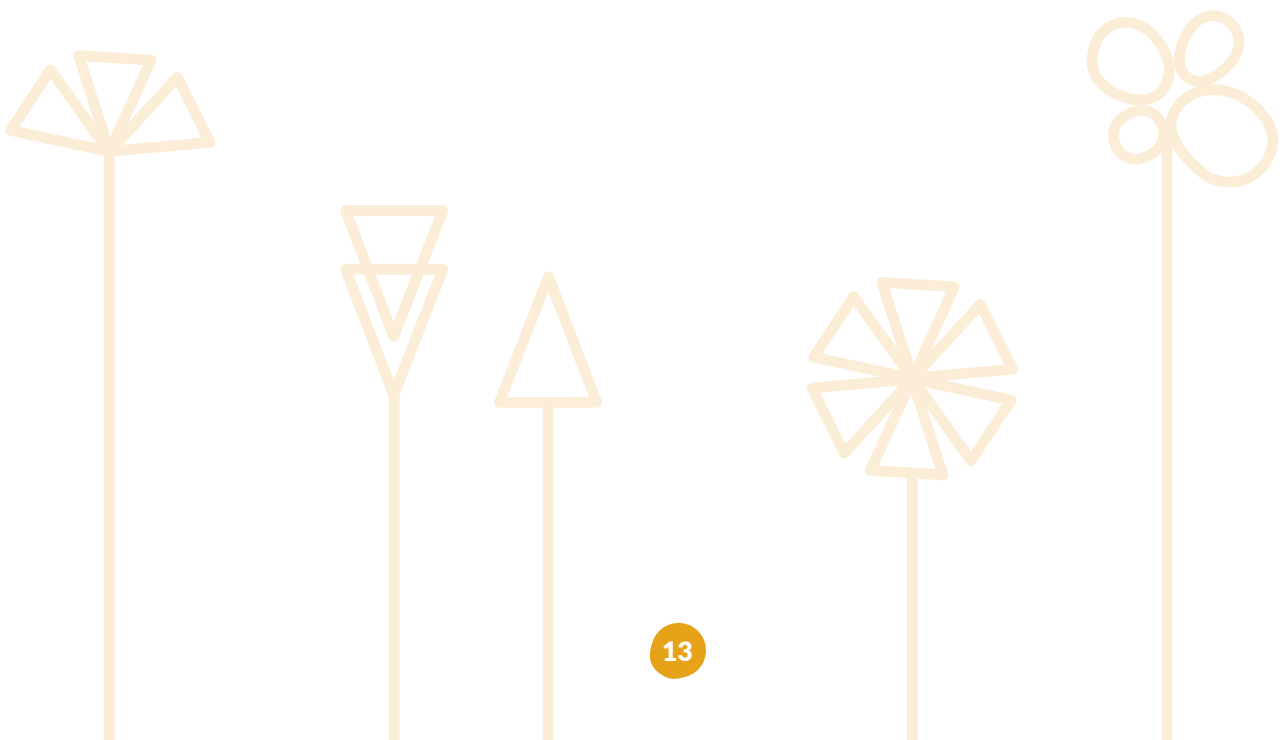
This workshop is planned for two days with six hours of training each day.

DAY 1			
Time	Content	Objective	Technique
30 mins	Activity 1: Welcome and Introduction	Promote a learning environment of trust and joy. Enable participants to get to know and connect with each other.	Interactive Web
30 mins	Activity 2: Goals and Outline of the Workshop	Present the objectives and contents of the workshop in order to build clarity, group identity and commitment to the training process.	Presentation of Collective Composition
30 mins	Activity 3: IFFs in Our Daily Lives	Introduce the theme of IFFs by approaching the concept from a perspective that goes from the micro to the macro level in order to show the complexity of the issue and its impact on the lives of the participants and their communities.	Role-play based on IFF stories
1 hour	Activity 4: IFFs in Our Contexts: Real Life Stories	Recognize the ways in which IFFs impact the participants' contexts.	Collective Reflection
30 mins	Activity 5: Conceptualizing and Visualizing IFFs	Introduce a conceptual framework to strengthen participants' knowledge of IFFs from a feminist perspective.	Interactive Presentation
LUNCH			



DAY 1

Time	Content	Objective	Technique
1 hour 10 mins	Activity 6: Contexts and Systems that Permit and Encourage IFFs	Collectively identify and question the systems that allow the development, operation and growth of processes linked to IFFs.	IFF Net
20 mins	Activity 7: The Differentiated Impacts of IFFs	Build a shared understanding and analysis of the various impacts that IFFs have on different groups, identities, communities and bodies.	On Your Side of the Room
1 hour 15 mins	Activity 8: Gender Impacts of IFFs	Collectively and creatively identify and analyse the gender impacts of IFFs.	Small group presentations in creative ways
15 mins	Activity 9: Closing Day 1	Offer a space for individual and collective evaluations of the day.	Round Circle Reflection



**DAY 2**

Time	Content	Objective	Technique
1 hour	Activity 10: Introducing Day 2 - Reconnecting	Strengthen the cohesion and the energy of the group for the start of a new day of collective work. Share reflections from Day 1 and review the agenda for Day 2.	Feelings and thoughts from Day 1 to Day 2 Recap of Day 1
45 mins	Activity 11: The Balance of Forces	Recognize the unequal power relations that exist today and critically analyze the potential of collective resistance to transform them.	Option A: Ball Game Option B: Rope Game
1 hour 15 mins	Activity 12: Rewriting the Story	Collectively identify what transformations need to happen in order to dismantle IFFs.	From individual to collective thoughts for transformation
LUNCH			
1 hour 15 mins	Activity 13: Feminist Demands to Combat IFFs	Develop a set of feminist demands and recommendations for key actors to combat IFFs.	Carousel
1 hour 15 mins	Activity 14: Feminist Actions to Combat IFFs	Identify gaps to strengthen our struggles against IFFs.	Knowledge Bank
30 mins	Activity 15: Closing the Workshop	Evaluate participants' experiences of the workshop.	Closing Ritual and Evaluation



2.2

Details of Activities



DAY 1

Activity 1: Welcome and Introduction



Objective: Promote a learning environment of trust and joy, and enable participants to get to know and connect with each other.



Time: 30 minutes



Materials Needed: A ball of thick yarn, a flipchart, markers



Technique: Interactive Web

STEP 1

10 minutes

Welcoming participants

Welcome participants to the workshop, acknowledging their commitment and dedication to attending the training. Briefly introduce yourself, your organization and today's session. Explain briefly why you decided to organize an IFFs workshop and why it is important for feminist movements to have a deeper understanding of the issue and stronger mobilization to combat it.

You can incorporate a welcoming ritual to the workshop to bring your spirituality and culture to the group.

**STEP 2** 15 minutes

If you have a larger number of participants (more than 15) the Interactive Web technique can be too long. You can do a similar exercise by organizing the participants into small groups and asking them to respond to the questions.

Introducing participants: Interactive Web

Invite participants to stand in a circle so that everyone can see each other. Start by asking the questions below to one participant. This participant will be holding a ball of yarn, and after responding, they need to throw (or pass) the ball of yarn to another participant who will then respond to the questions. The sequence will continue until all participants have responded and a yarn-web is created with each participant holding one side.

Suggested questions (to be tailored to the context to create better emotional connections):

- What is your name and gender pronouns?
- Where do you come from (town, country, social movement)?
- Close your eyes and visualize yourself living in your “Feminist Reality.”² What does this look like? Please name one thing that you see there.
- What are your expectations for this workshop?

If there are two (or more) facilitators in the workshop, make sure one of you writes down participants’ expectations on a flipchart so you can refer to them later when you are presenting the workshop goals.

STEP 3 5 minutes**Final reflection**

Take a few minutes to highlight common identities, struggles and inspirations. Ensure your reflections relate to concrete examples that have emerged from the participants’ responses. Also have them reflect on how their actions and words affect each other. Everybody holds the web and if someone drops their end of the yarn or pulls it too hard, it will have an impact on others. In the same way, they are responsible for holding the space with respect, kindness and an open mind in order to create an environment where everyone feels valued and safe.

2. Feminist Realities are our feminisms in practice. We understand Feminist Realities both as **current, existing practices** that people and groups are forging, as well as the **ideas, and ways of thinking and doing** that are being developed. These Feminist Realities go beyond resisting oppressive systems. They show us what a **world without domination, exploitation and supremacy** can look like. Please check AWID’s [Feminist Realities Toolkit](#) to spot and amplify the Feminist Realities in your community.



Activity 2: Goals and Outline of the Workshop



Objective: Present the objectives and content of the workshop in order to build group identity and commitment to the training process.



Time: 30 minutes



Materials Needed: Flipchart with the workshop's objectives and agenda written on it, flipchart to complete group agreements, colored cards



Technique: Presentation of Collective Composition

STEP 1

🕒 5 minutes

Presenting the workshop's objectives and agenda

Present the objectives and agenda for the duration of the workshop. Connect participants' expectations with the workshop's objectives and clarify (if necessary) what is expected to happen during this training. It will be useful to have the agenda and the goals on a flipchart that can remain visible during the whole training session.

STEP 2

🕒 20 minutes

Group agreements: Collective Composition

Invite participants to look around the meeting room and find an object that symbolizes what is important for them in order to collectively create a safe and joyful environment. Ask participants to share why they selected it.

- If you have the option in your meeting venue, use an outdoor space to find objects.
- If you don't have that option, you might ask participants to draw an object that symbolizes what is important for them.



If you don't have much time!

Build the collective agreements in plenary by asking participants to suggest a collective commitment to creating a safe and joyful environment where they can learn from each other. Write this commitment on a flipchart and leave it in a visible place in the room so that participants and facilitators can revisit them, if necessary, during the two days of training.

After all the participants have shared, invite everyone to place their objects as one composition on a flipchart or cloth. Ask for a volunteer to arrange the composition, then repeat this with other participants. Each participant can rearrange the composition until everyone is happy and satisfied.

Process the results: Is everyone happy with the outcome? Why? What is your interpretation of the composition/collage? What helped in arriving at the result? Write down answers on colored cards. Finally, ask the question: if we were comparing this composition/collage with this workshop, what values would we need?

Summarize: Refer to the cards as the group's agreement to learn together and ensure a safe learning space.

The agreements should reflect how the group wants to work with each other, the recognition of everybody's knowledge and ideas, the awareness of privileges and power relations at work in the room – and a commitment to changing them – and the participants' wellbeing, security and safety issues. Ask participants to also share (if they are comfortable) any accessibility or health issues that the group should be aware or mindful of.



Activity 3: Illicit Financial Flows in Our Daily Lives



Objective: Introduce the theme of IFFs by approaching the concept from a perspective that goes from the micro to the macro in order to show the complexity of the issue and its impact on the lives of the participants and their communities.



Time: 30 minutes



Materials Needed: Cards with character names and a brief description of their roles written on them, printed story to read



Technique: Stories in Motion: Role-play based on an IFFs “tailored story”

PREP WORK

Write your own IFFs story

The story will illustrate how IFFs work in the context where you are holding the workshop. It should be strongly related to the lives and experiences of the group, ranging from the micro (the household) to the macro (national and global) levels. The idea is to reflect the complexity of IFFs and their impact on the lives of the participants and their communities through a simple and relatable story.

Check out Annex 1 for story models from San Salvador (El Salvador), Ivanovo (Russia), Manila (Philippines), and Kampala (Uganda) to get inspired!



When preparing and adapting your story for the workshop, please take the following into account:

- **Make the story your own.** It's very important for you to adapt the story to the context where you're going to hold the workshop. Consider how the references, types of jobs, and the familial, political and cultural dynamics of illicit financial flows manifest themselves and affect your country/region.
- Keep your language informal and accessible, which will make connecting with participants easier.
- Make sure that the **story line is directly connected to the dynamics and expressions of IFFs** and that it also highlights their **gender impacts**.
- Identify the key characters in your story (every participant needs to have a character, and all key characters need to be played by at least one participant). Make cards with the name of each character to be distributed to all participants.

STEP 1

Assignment of roles

Each of the participants will be given a card that indicates the role (character) from the story that they will play.

Once everyone has their role assigned, explain how the role-play will work and ask participants to take on the "personality" they imagine their assigned character to have. Explain that these roles will be played throughout the two days of the workshop.

STEP 2

Role-play IFFs story

Explain to the participants that while you are reading the story they are to play out their assigned roles following the storyline. The room should be organized in a way that creates an open space for participants to come in and out of the scene. Those who are not acting should be able to see those who are. When you say a name in the story, the person assigned to the role will need to go to the open space to do what their character is doing in the story.



When reading the story, make sure you do so slowly to give participants the time to understand, move and act according to the text. It is recommended that you pause after each paragraph to give those who are role-playing time to organise the scene.

It is important that you are very comfortable with the story so that you can play with it, adding comments where necessary to get more engagement from the participants. Make sure that people are having fun with this!



ALTERNATIVES TO THIS ACTIVITY

Option A

Instead of writing a story you can ask the participants to do it themselves:

Identify scenarios with key elements/relationships around the dynamics, expressions and impacts of IFFs in your region.

Group the participants according to each scenario and ask them to work on developing their own storyline.

After 20 minutes of internal preparations, groups will present their own skits.

Examples of scenarios created by a mining-affected community in the Philippines:

- A household member got sick and needed to be hospitalized (*to highlight household budget/capacity and access to social services*)
- Workers in a plantation negotiated for additional benefits (*to highlight the lack of accountability of multinational corporations*)
- Mining corporations negotiated special permits and taxes from the local mayor (*to highlight corruption*)
- A community demanded royalty taxes (*to highlight tax injustice*)

Option B

Have participants read one of the Stories in Motion in Annex 1 (choose which one most closely relates to the local context).

Then, divide the participants into two groups and ask them to write their own version of the story you've chosen, adapting it to their experiences, culture and community.



Activity 4: IFFs in our Contexts: Real Life Stories



Objective: Recognize the ways in which IFFs impact the participants' contexts.



Time: 1 hour



Materials Needed: Flipchart, markers, printed news media headlines with clear IFFs cases in the local context



Technique: Collective Reflection

Invite participants to go back to the circle and reflect on their experience of the story and the exercise. Open a collective discussion to analyze the processes and dynamics played out in the story, focusing on concrete cases and real examples from their own contexts, and on the potential impacts of resources that are now missing due to IFFs. The idea is to be able to draw parallels between the dynamics experienced at the household economy level and extrapolate them to national and global economies.

Suggested questions to facilitate the conversations are:

- How do you feel?
- Did you identify with your character? Or with other characters in the story?
- What did you see? What is this story telling us?
- How does this story relate to the situation in your country?
- Can you compare your character with an existing actor in your country?

Be ready to share and complement participants' examples with information from particular cases in their context, as well as any historical and current situations of IFFs in the region. It might be helpful to illustrate your presentation with printed news media headlines of key cases.



For further conceptual support for Activities 4, 5 and 6, check Section 1 from our report on [Illicit Financial Flows: "Concepts and Scale of Illicit Financial Flows"](#) (pages 8-16).



Activity 5: Conceptualizing and Visualizing IFFs



Objective: Introduce a conceptual framework to strengthen participants' knowledge of IFFs from a feminist perspective.



Time: 30 minutes



Materials Needed: Presentation of key IFFs concepts (check Annex 2 for the concepts that you can put into a slideshow or a flipchart), images that illustrate the concepts being described (check Annex 3 for these illustrations), flipcharts, markers



Technique: Interactive Presentation

Share the IFFs conceptual framework with participants, making connections with the words and concepts they suggest in ways that promote and encourage their interactions. This conceptual presentation needs to be linked to the experiences and analyses previously shared by the participants, and to local cases.

Make sure that you use language that is understandable for everyone in the group. To make your presentation more accessible and engaging, use images to illustrate the concepts and processes described.



COMPLEMENTARY SUGGESTION

If your group is new to the language or analysis of macroeconomics, it might be useful to take time and lay out a basic knowledge of the concepts and dynamics of IFFs.

Invite participants to complete this exercise. It will help build a collective understanding of the flow of money and the role of taxes on public (and domestic) investment



Ask the group questions like:

- Where does household income come from?
- What kind of expenses and investments do households have?
- Where does public income come from?
- What kind of expenses and investments do states/governments have?

Write down their answers in the table below. You can use drawings instead of words.

	Household	State/Government
Source of incomes	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Expenses and investments	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>

This exercise can be very useful for connecting the story read in Activity 3 with the concept of IFFs – how IFFs work and why they have such a powerful impact on people and societies. You can also use this opportunity to connect IFFs with the analysis of the “fiscal deficit” and the prioritization of certain investments over others, by exploring with participants: are the family/country incomes enough to cover all the expenses? How are decisions made to decide where the investments go?

You will need an extra hour to complete this activity, so if you are doing it, we suggest you skip Activity 6 and go to Activity 7.



Activity 6: Contexts and Systems that Permit and Encourage IFFs



Objective: Collectively identify and question the systems that allow the development, operation and growth of processes linked to IFFs.



Time: 1 hour 10 minutes



Materials Needed: Flipcharts (one for each subgroup) with two large circles drawn on them, markers



If you are doing this activity right after the lunch break – like in the suggested model – we recommend that you facilitate a five-minute wake-up activity before getting started. This will help participants (and you!) to reconnect and feel more energized.

Depending on how in-depth the group analysis was during the previous exercises, you might not need to do this activity.



Technique: Illicit Financial Flows Net³

STEP 1

Creating the net

Divide the participants into three or four groups. Give each group a flipchart with two large circles drawn on it. One circle should have “IFFs” written in it, and the other circle should contain any issue that is of a central concern in the local context, such as tax evasion, extractive industries, or corruption.

3. Adapted from Debt Web - Method from Oxfam Gender Training Manual, 1994

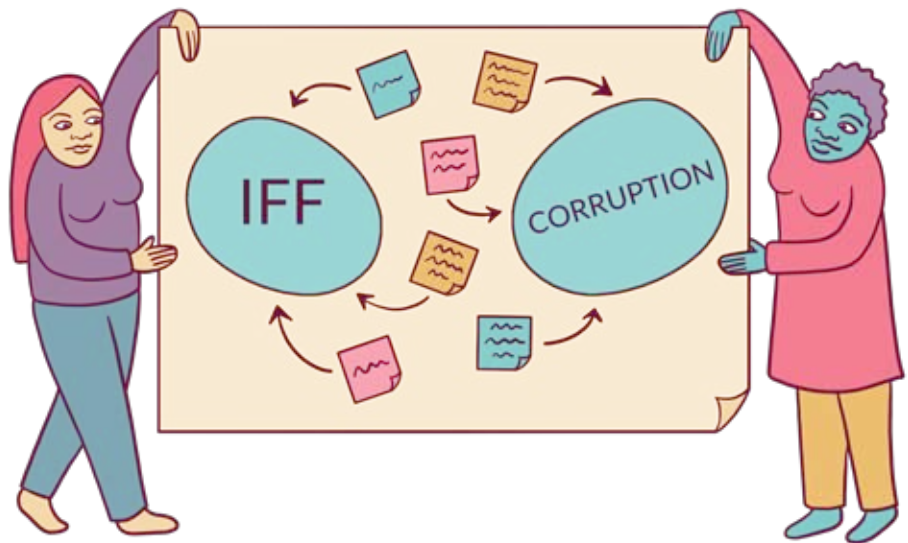


Ask participants to think of statements and questions that come to mind when they look at the two circles on their sheet, write them on a coloured card, and organize them into a web linking them with each other.

STEP 2

Small group presentations

Give a few minutes for each group to share their web with the whole room. Provide space for questions, responses and affirmations after each group presentation.



STEP 3

Plenary (full group) discussion

Facilitate a synthesis of the exercise by drawing out the common systemic causes of IFFs.



Activity 7: The Different Impacts of IFFs



Objective: Build shared understanding and analysis of the varied impacts that IFFs have on different groups, identities, communities and bodies.



Time: 20 minutes



Materials Needed: Flipchart, markers



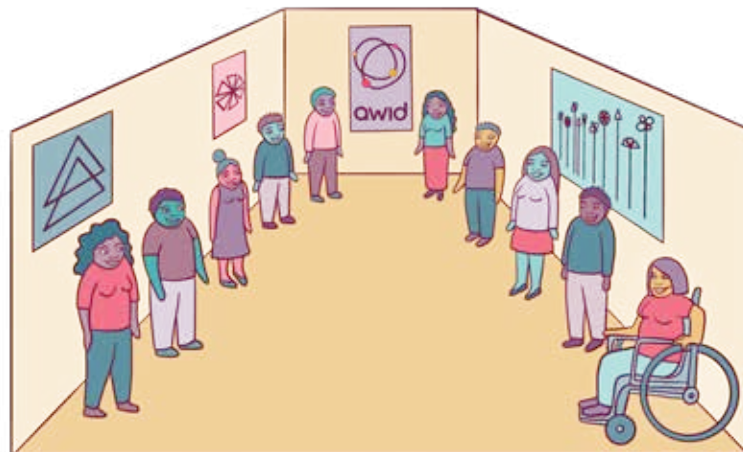
Technique: On Your Side of the Room

Invite participants to reconnect with their characters from the story activity and ask them: How do IFFs impact your life? Do they harm or benefit you?

Depending on their response, participants should stand:

- On the **right** side of the room if their character **benefits** from the IFFs
- On the **left** side of the room if their character is **harmed** by IFFs

Ask participants to share why they have positioned themselves on either side of the room. Highlight and analyze key ideas, discussing in greater depth who benefits and who suffers in this system, and how. Use these questions: What differences can we identify in the answers given by the different characters? and, How can we explain these differences?





Activity 8: Gender Impacts of IFFs



Objective: Collectively and creatively identify and analyze the gender impacts of IFFs.



Time: 1 hour 15 minutes



Materials Needed: Presentation on the gender impacts of IFFs (see Annex 4 for suggestions), flipcharts and markers, materials for making a collage (magazines, coloured paper, scissors, glue, etc.)



If this is the first time participants are using a gender impact framework analysis, dedicate some time to explaining what it means before beginning the activity.



Technique: Small group presentations in creative ways

STEP 1

Creative expressions

Divide participants into four small groups. From the [IFF report](#), select four impacts that have the strongest effect in the context where you are holding your workshop. Assign one gender impact to each group and invite them to present their analysis around it in a creative way: through a song, a poem, a drawing, a collage, etc.

STEP 2

Group presentations

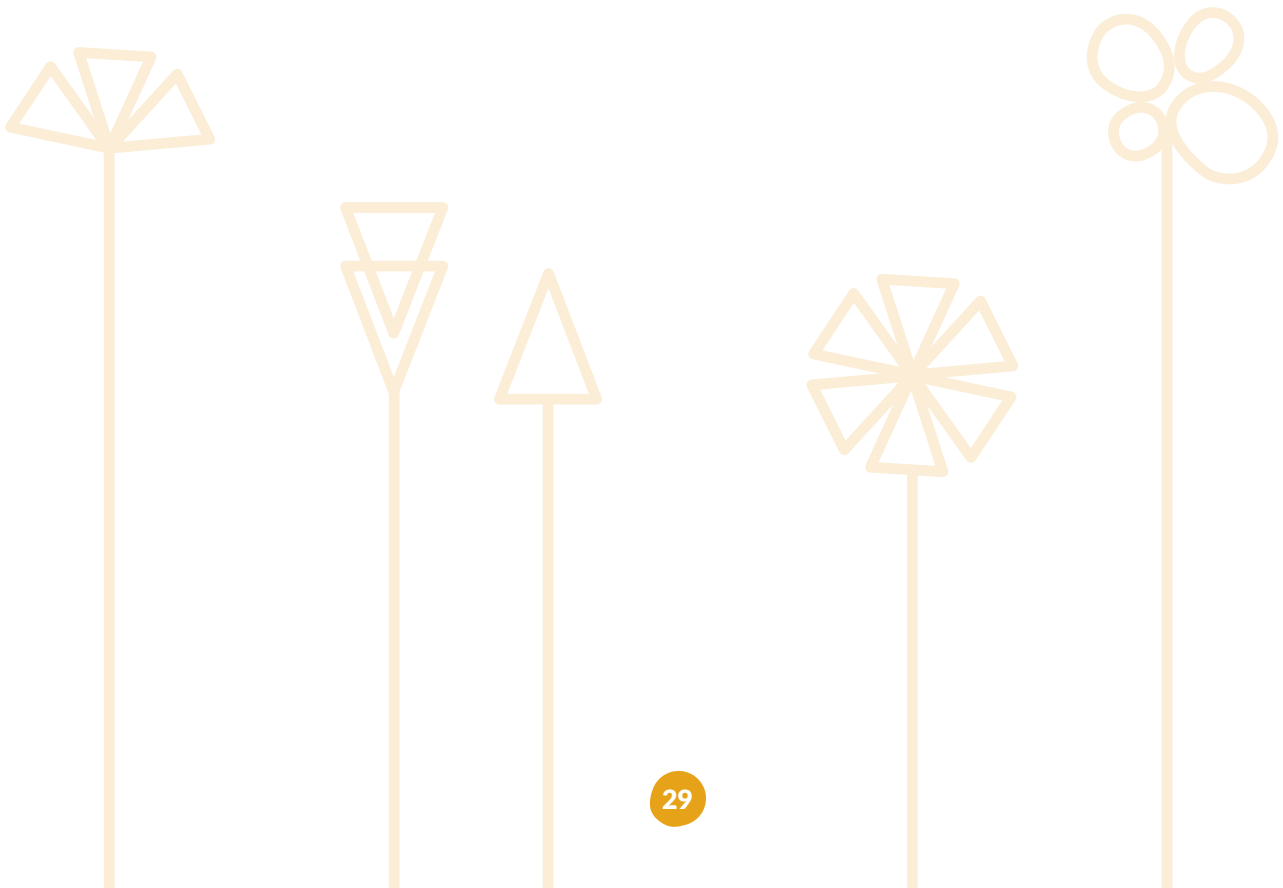
Each group presents and explains their work. Offer a space for questions and comments after each group's presentation. While the groups are sharing their work, take notes of the key elements of each of the presentations.

**STEP 3****Final synthesis**

In an interactive presentation, highlight and complement (if necessary) the impacts identified with any elements not mentioned by the groups. Use AWID's slideshow/infographic on the gender impacts of IFFs (Annex 4) to support your presentation. You can also decide to move the presentation to the reconnecting and debriefing (Activity 10) at the beginning of Day 2.



For conceptual support for this activity, see Section 2 of our report on [Illicit Financial Flows: "The Disproportional Impacts of IFF on Gender Justice"](#) (Pages 17-21).





Activity 9: Closing Day 1



Objective: Offer a space for individual and collective evaluations of the day.



Time: 15 minutes



Materials Needed: Flipchart



Technique: Round Circle Reflection

Invite participants to share:

- Something that someone said that strongly resonated with them
- Something that they really liked from the day
- Something they would like to see done differently or see happen in the following day

Thank the group and clarify the meeting time and location for the next day.



DAY 2

Activity 10: Reconnecting



Objectives: Strengthen the cohesion of the group and reconnect the energies for the start of a new day of collective work

Share reflections from Day 1 and review the agenda for Day 2



Time: 1 hour



Materials Needed: Coloured cards (two colours for each participant), markers, flipcharts with agenda for Day 2 and group agreements from Day 1



Technique: Feelings and thoughts from Day 1 to Day 2 Recap of Day 1

STEP 1

Welcome participants to the room

🕒 10 minutes

STEP 2

Thoughts and feelings from yesterday and today

🕒 25 minutes

Each participant is given two cards in different colours.

- On the first one, they need to write a word that reflects a **feeling or thought that stayed with them from the previous day**. The word should start with the initial of their first name.
- On the other card, they need to write a word that reflects a **feeling or thought with which they are beginning the present day**. The word should start with their family name.



Invite them to share and briefly explain their cards with the group. Don't hesitate to ask follow-up questions for deeper analysis. Finalize the exercise by highlighting common points and any relevant comments around participants' feelings and thoughts.

STEP 3 25 minutes**Recap of Day 1**

You can do it yourself, or you can ask one or two volunteers to share key elements from the previous day. Invite the rest of the group to add anything that they (or you) feel is missing.



Volunteers can be identified at the end of Day 1, so they have some time to think and prepare their reflections.



Activity 11: The Balance of Forces



Objective: Recognize and critically analyze unequal power relations and the potential of collective resistance to transform them.



Time: 45 minutes



Materials Needed: Chairs, three balls, or a rope



The physical activities in this exercise assume a broad range of physical abilities. If you have participants with physical disabilities in the group, make sure you adapt the games to ensure everyone can play and participate fully.



Technique: Option A: Ball Game / Option B: Rope Game

Two techniques are suggested for this section. Select the one that feels more compatible with your facilitation style and the particularities of the group you are working with.

Find an open space, if it is available, to do this activity.

OPTION A

Ball Game

This activity builds on the reflections in Activity 7 on Day 1 and the storytelling in Activity 3. Ideally, everyone in the room would have been part of the storytelling, but if for any reason they were absent, facilitators should assign them a character when they join the workshop so they can participate in this activity.

The facilitator will then organize a series of scenarios illustrating those who benefit from IFFs and those who are harmed by it, or who do not benefit at all. In each scenario, the participants should divide into two groups and position



themselves at different levels from each other. For example, one group could stand on the chairs, while the second group could sit or kneel on the floor. Or, one group could sit on chairs (particularly suitable if there are wheelchair users in the group) and another on the floor. Make sure that one group is labelled “below,” and the other one “above.”

Those who are in the “above” group should pass the ball to each other over the heads of those who are in the “below” group in ways that make sure that those “below” cannot touch the ball or do anything to keep it from being passed back and forth. Different participants from the “below” group can try to intervene in the ball passing, according to their story character:

- **1st scenario - the household level:** This is only for those who played the family characters in the storytelling. Position all those who benefit from IFFs in the above group and all those who are harmed by IFFs in the below group.
- **2nd scenario - the country level:** This is for everybody who participated in the storytelling. Position all those who benefit from IFFs above and all those who are harmed by IFFs below.
- **3rd scenario - the global level:** This is only for those who stood on the right side of the room in Activity 7 – those who benefitted from IFFs. Within



this group, position those who benefit the most above and those who benefit, but not as much, below. Those who are not participating at all (everyone who does not benefit from IFFs), are invited to get together and secretly develop a strategy to get the ball back.

After the game is over, open a collective conversation: How did they feel? What did they see? What can this exercise tell us about the power dynamics around IFFs?

Support the participants' reflections, highlighting how existing power relations work and the possibility of changing the balance of forces through the organization and strategy of social movements.

OPTION B

Rope Game

This is the traditional Tug-of-War.⁴ The game puts two teams against each other in a test of strength. Teams pull on opposite ends of a rope which has a mark in the middle. The goal is for each team to pull against the force of the opposing team to get the rope mark over to their side. The game is won when either side pulls the mark on the rope past a central point onto their own side.

This activity builds on the storytelling of Activity 3 and the analysis of Activity 7 on Day 1. The facilitator will organize a series of scenarios illustrating those who benefit from IFFs and those who are harmed by it, or who do not benefit at all. In each scenario, those who benefit from IFFs will tie the rope to a piece of furniture (or something heavy), facilitating their victory. Different participants can intervene in the competition according to their story character:

- **1st scenario - the household level:** This is only for those who played the family characters in the storytelling. Position all those who benefit from IFFs on one side of the rope while all those who are harmed by IFFs should be on the other side of the rope.

4. With a less militarist name.



Activity 12: Rewriting the Story



Objective: Collectively identify what transformations need to happen in order to dismantle IFFs.



Time: 1 hour 15 minutes



Materials Needed: Flipcharts, markers, tape, enough copies of the story used on Day 1 for each participant



Technique: From individual to collective thoughts for transformation

This is an invitation to change the story told about IFFs at the beginning of the first day by reconstructing the roles, power relations, contexts, systems and assumptions that enable the flow of privilege and oppression in order to combat them. This exercise will help to illustrate participants' level of understanding of the concept, and to move forward in imagining how this reality can be transformed.

STEP 1

 15 minutes

Collective reading of the story

Everybody receives a printed copy of the original story that the group played out on Day 1. The session should start with a collective reading of the story, going in a circle, with everybody who wants to reading out a paragraph.

STEP 2

 10 minutes

Individual notes for change

Each participant will individually write down key changes that they think need to happen in order to combat IFFs, and to "rewrite the story."

**STEP 3** 50 minutes**Collective ideas for change**

Participants should get into pairs and share the changes that they would like to see, agreeing on the four most relevant ideas. Then, they will join with another pair and repeat the same exercise.

Every time a new group is composed, participants will be able to share, discuss and complement their ideas through listening to, and getting inspired by, each other. The activity will continue until we get the entire group together again. At the end, a list of changes which encompass the visions of all the participants will be created.



If you have participants who cannot read in the language you are working in, you can use drawings instead of writing for this activity. Another option is to re-enact the story through another role-play scenario.



Activity 13: Feminist Demands to Combat IFFs



Objective: Develop a set of feminist demands and recommendations for key actors to combat IFFs.



Time: 1 hour 30 minutes



Materials Needed: Flipcharts with names of actors distributed around the meeting room, tape, markers, PowerPoint presentation with feminist demands (See Annex 5 for contents of the presentation), projector, computer



If you are doing this activity right after lunch, like in the suggested structure, we encourage you to facilitate a five-minute wake-up activity. This will help participants (and you) to feel more energized after the lunch break, and it will help the group to reconnect and laugh.



Technique: Carousel

STEP 1

Introduce the actors

Flipcharts should be hung on the walls in various parts of the room. Each flipchart will feature one of the actors to whom recommendations will be directed. Potential actors for you to select (depending on your context and the number of small groups that you have):

- International Financial Institutions
- Transnational Corporations
- The State (naming specific public offices to whom different demands are to be directed)



- The United Nations
- Social Justice and Feminist Movements (in this case, the invitation is to write recommendations as peers to build collective power to combat IFFs)

Make sure you do a brief presentation of the actors, especially the international financial institutions and the United Nations, if they are not very familiar to the participants. While presenting the selected actors, you can refer to the Day 1 story to help participants connect to how they are related to IFFs.

STEP 2

Carousel

The participants are divided into small groups depending upon the number of flipcharts. Each group begins with one actor and starts writing demands or recommendations on the flipchart. After a certain amount of time has passed, the groups will rotate to another flipchart to add ideas that complement what the previous groups wrote. They will keep rotating until each group has written on all the flipcharts.

Important Note: In this activity, participants are not representing their story characters; they are representing civil society.

STEP 3

Plenary

The last group to write notes on each flipchart will read all the demands for that actor to the whole group, offering a space for questions and complementary ideas.

Have a collective reflection around why the ideas suggested are feminist demands and how these demands might address IFFs.

**STEP 4****Interactive presentation**

Present the feminist demands slideshow (see Annex 5), or the content written in the flipcharts. Many of the demands will have already been mentioned in the previous steps of this exercise, so ensure you bring them into your presentation. Invite participants to review or complement this list of demands.

Feel free to skip this section if you feel that the groups have covered all the demands in your presentation.



For conceptual support, see Section 3 from our report on [Illicit Financial Flows: "Policy Recommendations for Advocacy"](#) (Page 22-24).



Activity 14: Our Feminist Actions to Combat IFFs



Objective: Identify gaps to strengthen our struggles against IFFs.



Time: 1 hour 15 minutes



Materials Needed: Flipcharts with a two-column table drawn on them, coloured cards, tape, markers



Technique: Knowledge Bank

STEP 1

Knowledge bank

Use two flipcharts to create a two-column table, one column on each flipchart, and put them up on the wall. In one column you will be asking for the **strategies/experiences/areas where we have strong skills** and in the other column, those **strategies/experiences/areas that we need to strengthen**.

Participants will first write down their responses on coloured cards and then paste them onto the flipcharts.

STEP 2

Collective reflection

Open a collective reflection guided by the following questions:

- What do we need to improve to be able to advance?
- What knowledge and capacities can we share?
- How can we better articulate and strengthen our struggles?

**STEP 3****Plan of action**

Draw a circle on a flipchart with the word “IFFs” written in the middle of it and put it on the floor. Invite participants to write or draw the next steps that they can take in their work to fight against IFFs.

STEP 4**Conclusion**

Close this session by highlighting the need for collective power to dismantle hegemonic economic models and co-create new understandings and practices that center life, solidarity, care, freedom, abundance and the well-being of all people and the planet.



Activity 15: Closing the Workshop



Objective: Evaluate the workshop and participants' experiences.



Time: 1 hour 15 minutes



Materials Needed: Evaluation forms printed for all participants, a basket with a variety of objects (or pictures of various objects)



Technique: Closing Ritual and Evaluation

STEP 1

Collective evaluation and ritual

 1 hour

Ask participants to sit in a circle and place a basket containing different elements such as empty bowls, fruit, flowers, candles and stones (you can add any other local product that you think would be relevant) in the middle of the circle.

Invite each participant to select one element that represents their experience in the workshop. It can be related to the content, to the environment, to their emotions – whatever comes to mind or heart when they reflect on the last two days. One by one (preferably not in order, but as and when they are ready) each participant will pick up one element and explain why it was chosen.



If the venue allows, try to do this ritual outside the meeting room, in an outdoor space.

**STEP 2** 15 minutes**Gratitude**

Express your gratitude to the participants for their generosity in sharing their knowledge, energy and willingness to learn and exchange with others.

STEP 3**Evaluation**

Make evaluation forms available to participants to give feedback on what they liked, disliked or missed from the workshop.

3



Methodology Annexes





Annex 1 - Activity 3

Stories in Motion

For this activity you need to write your story, to be read in the role play exercise. You can review these **story models** from San Salvador (El Salvador), Ivanovo (Russia), Manila (Philippines), Kampala (Uganda) to get examples and inspiration!

1. San Salvador - El Salvador

Rosa lives in a house in a suburb of the capital city with her partner, **Juan**, her daughter, **Tina**, her young son, **Toñito** and her mother, **Ana**. Her days are full of activities from the moment she wakes up until she goes to sleep.

One morning while everybody in the house is still sleeping, **Rosa** gets up and starts cleaning the house as usual. Then she wakes up her children and her partner. While **Juan** hurries to eat breakfast and quickly leaves for work, **Rosa** takes care of multiple domestic tasks with her daughter's support: they make breakfast, help **Toñito** and **Ana** to dress up, prepare lunch boxes, put away the laundry, and do the dishes. But this morning, **Toñito** is sick. He's got a high fever and he is crying a lot. So, **Rosa** has to call the maquila⁵ where she works.

Rosa is aware of the impact this call may have and she is worried. She hates her job because most maquilas across the country don't observe even the minimum labor laws, and she could be fired due to this absence. Even if they don't fire her, she will not receive any payment for this day, which will have an impact on her already precarious family economy.

5. A factory, especially in the clothing industry, where manual workers are employed at very low wages for long hours and under poor conditions. Popularly called sweatshops.



Mr. Callejas, the maquila's director, picks up the phone. **Rosa** explains that she won't be able to show up today because she needs to take her son to the hospital. **Mr. Callejas** is rude and reproaches **Rosa** for her lack of commitment. He tells her: "I hate working with women exactly because of these kinds of situations. They are always out sick or pregnant." So, he threatens her: "If you don't come back soon, you will lose your job."

After the call, **Mr. Callejas** takes a drink of his imported whisky. Then he gets another phone call from an **overseas bank operative**. The **bank operator** asks for **Mr. Callejas'** bank details so that she can transfer most of the benefits produced by the maquila for that month to the foreign bank. **Mr. Callejas** is worried about paying taxes on his deposit. The **bank operator** assures him that his money is safe because the bank is located in a "tax haven" where deposits can be made without giving much information about how that money was generated, thus avoiding taxes in the country where the company operates. This means that no part of those profits will be invested in improving working conditions for those who work at the maquila (70% of whom are women).

After the call, **Rosa** takes her son **Toñito** to the hospital. Upon their arrival, she realizes the **medical staff** is on strike, holding a demonstration in the street. The **union movement** is there too, demanding for better work conditions for hospital workers and condemning the big reduction to the healthcare budget, which was recently announced by **the President**. Those budget cuts have had a deep impact on the whole population.

Rosa goes back home with **Toñito**, without a diagnosis or medicines. She is worried and exhausted, while he keeps crying. When she gets home, her mother, **Ana**, comforts her and assures her that she will take care of the boy so that **Rosa** can go back to work. **Ana** makes a "magic tea" for **Toñito** using different plants from the garden. It is an Indigenous recipe that her grandmother taught her.

A few weeks ago, **Tina**, Rosa's daughter, lost her job in a small grocery shop. After the government increased the cost electricity, **Doña Tere**, the owner of the shop, wasn't able to keep it open. The monthly costs from her little refrigerator



were higher than the profits the shop earned. In addition, the value added tax (VAT) also rose, making her merchandise too expensive for most families in the neighborhood. Before he was elected, **the President** had promised not to touch the VAT, but a financial institution called the **Banco Interamericano de Desarrollo** had demanded the government do so if they wanted to receive any “development” funds. Those projects were mainly about building infrastructure, especially highways, which would make transporting commodities easier, but would not have any real impact on improving people’s lives.

After Rosa leaves, **Ana** decides to watch TV. On the news, **a journalist** is reporting on a new corruption scandal: **two former presidents** were found to have foreign bank accounts full of money. **Ana** watches the images on the TV, including all the beautiful houses that those presidents bought with that stolen money. And then she looks around her, seeing the modest condition of her own home. She sees her grandson **Toñito** crying because he has no medicine, her wonderful and smart granddaughter **Tina** without a job, her daughter **Rosa** working in precarious conditions while taking care of everyone in the house. And she thinks about all those resources that seem to magically “vanish,” preventing any increase in public funds that could be allocated to improving the population’s living conditions, providing dignity and opportunities for her family, her community and her country.

The next day, **Rosa** goes to see **Tina** present the results from a research she led with her feminist organization. The research shows the impacts that neoliberal policies have had in the country – how this system disproportionately affects women, particularly those who are young, living in poverty, indigenous, rural, living with disabilities, and members of the LGBTQI community. The report also showed how those neoliberal policies eased tax evasion and allowed resources to leave their country instead of being used for the benefit of the population.

Although **Rosa** is not good at numbers and statistics, everything the report said reflected her daily challenges to have a better life. She was so proud of **Tina**. After the forum, they went to a square to get some fresh air, laughing, planning, and dreaming about what needs to be done to co-create a better world for all.



2. Ivanovo - Russia

Masha lives in a Khrushchevka⁶, an old three-room apartment, in the regional capital. She shares her flat with her daughter **Svetlana (Sveta)**, her son-in-law **Gena**, their two children: **Angelica** and **Vladimir (Vova)**, and her son **Petr**. Sometimes **Valera**, Masha's boyfriend, comes and stays with her as well.

Angelica, who is nine years old, is a schoolgirl. **Masha** and **Sveta** are worried about her academic performance and the periodic informal charges for her various needs in school and class. In a few years she will need a private tutor so she can pass the Unified State Exams. **Vova** is old enough for preschool, but he does not have a place in kindergarten yet. **Sveta** and **Masha** really want **Vova** to be allocated to a good kindergarten by **the Education Department**, but they don't know how to make that happen. They think it might be necessary to bring a gift to the people who are responsible for the kindergarten allocation process, but they are afraid that such behaviour may have a negative reaction, since anti-corruption supervisory bodies regularly monitor **the Education Department**.

Masha only has a secondary school education and she works as a packer in a commercial sewing company that makes bed linens. She wanted a higher education but because she got pregnant early, she had to forget her dream of studying at a university. She has no social security, or sick leave or paid leave, but her salary is "paid black," which means she gets more money than she would through legal employment.

In the mornings, **Masha** gets up first to get ready for work, and to prepare breakfast for everyone in the family. **Sveta** also wakes up early to get ready for her job as a manicurist in a nail salon. Recently, due to tax changes and economic difficulties caused by foreign policy, **the owner** of the salon was forced to change the legal status of the salon. Now, she is a sole proprietor and she has to pass the cost of equipment to her manicurists, offering them a place

6. Five-story uniform buildings built in the 1950-1960s during Khrushchev's leadership.



to work instead of an employment contract. So, **Sveta** has to pay all **the owner's** expenses, and her salary depends on the number of her clients. Though she also works from home, today **Sveta** has several clients who have agreed to meet her in the salon.

While getting ready for work, **Sveta** notices that **Vova** is sick, so she must call **the doctor** and stay at home with him. **Sveta** calls the clinic and she is told that **the doctor** on duty will come during the day. But **the doctor** has many patients to visit, so it will be hard to say when she will be able to come and see **Vova**. **Sveta** then calls **the owner** of the salon and asks her to reschedule her clients to the next day. **The owner** understands **Sveta's** problem and even though she is afraid to lose her profits due to the declining number of clients, she agrees to give **Sveta** a day off.

Immediately after this call, **Sveta** receives another one from **the Education Department**. She is told that there is a place in a specialized kindergarten for **Vova**. However, she has to come to the department as soon as possible, otherwise by tomorrow someone else will take this opportunity. It is not clear when the doctor will come to examine **Vova**, so somebody needs to stay with him throughout the day. **Masha** offers to help babysit **Vova** in the morning and calls **Gurgen**, the owner of the small commercial sewing company where she works.

Gurgen is quite annoyed to hear **Masha's** request to give her half a day off. He tells her that she will be fired if such situations continue, but he allows her to skip the first half of the day. After the call, **Gurgen** calls his **cousin** in Armenia. In order to save money, **Gurgen** violates the law, employing workers at minimum wage on paper while their real salary is given to them in cash. He tells his **cousin** that he is happy to be able to deduct the number of missed hours from **Masha's** earnings. He is also happy that **Masha** didn't want to take sick leave as she is an informal worker, and besides, he already has someone to take her place. He bribes the supervisory authorities so that they close their eyes to these violations of the Labour Code. **Gurgen** tells his **cousin** he is about to have problems with the tax service because he works "in the shadows." **Gurgen** wants to talk to his **cousin** about transferring money to Armenia so that he can continue to avoid paying taxes.



After **Sveta** and **Angelica** leave, **Masha** gets a call from her mother (Petr's grandmother) **Raya**. **Grandma Raya** is a pensioner who lives in a private house not far from the city and keeps a small farm. Despite her age, **Grandma Raya** has remained very active because she needs to repay the bank loan she took in order to pay for her beloved grandson's higher education. Petr is a commercial student in one of the city's universities. **Masha** and **Grandma Raya** are worried because if she does not pay back the loan, **Grandma Raya** could lose her small property. **Grandma Raya** also worries about whether she will have to pay more taxes, as she has heard that the government is thinking about changing the laws around self-employment and the taxes on domestic animals. She wants to find out how to avoid these taxes.

After **Masha** and **Raya** finish talking, she goes to wake **Petr**, her youngest child. After a night shift in the network hypermarket (Auchan), where he works as a loader, **Petr** doesn't feel like going to his first class and wants to sleep some more. **Masha** says the Dean's office has already warned him that he could be expelled for academic failure, but **Petr** assures her that there is no need to be afraid of this because the university depends on the money they get from each student. But there is a threat that he will be transferred to a distance education program, which is six months longer. In addition, he would have to skip a half year of studies and restart in September, costing his family extra money in the annual tuition fee. Before entering university, he'd hoped that he could study hard and get a state-funded admission. However, the number of such admissions at the university has decreased due to a lack of money in the state budget. Peter wonders what would happen if his employer, **Auchan's owner**, did not send part of the hypermarket's income abroad where he lives, but instead he used the money to finance a state-funded place for **Petr** at the university. Having spent some time in bed, **Petr** finally gets up and starts to get ready for class.

After everyone has left and only **Masha** and **Vova** are at home, Svetlana's husband, **Gena**, returns home. **Gena** works as a self-employed long-distance truck driver, so he is rarely at home. He mostly does goods and passenger transportation, but not so long ago, he took out a loan to buy a car for work, and now the bank is bothering him for the interest payments. Due to the



introduction of the Platon system⁷, his income has decreased. To continue to earn what he used to, he needs to take on more orders and work more. He has some orders so far, but since his self-employment status is not officially registered, he does not like the idea that, with the help of the new system, the tax service can now find out how much he really makes.

Today, **Gena** is very worried and unhappy. He had a small accident on the road. The traffic police officers have already compiled a report, and if he is found guilty of causing the accident, it will affect his insurance history. **Gena** wants to ensure that the officers will testify in his favour, so **Masha** advises him to approach her boyfriend, **Valera**.

Masha met **Valera** in the Auchan store where he works as a security guard. **Valera** used to work for the police but was fired because he was approaching retirement and the security forces wanted to reduce their number of employees. **Valera** still has some of his old connections, including those in the traffic police, and he promises to help **Gena**. He warns **Gena** that it will be necessary to “thank” the policemen, but carefully, so that they won’t be discovered by the anti-corruption authorities.

Sveta returns in the afternoon and replaces **Masha**. She managed to arrive at **the Education Department** in time and got a place for **Vova** in the kindergarten. Now she will need to go to the school and get its **supervisor’s** approval to complete the enrollment procedure. **Sveta** will need to call one of her regular clients to ask about this kindergarten. She knows that in addition to the official fee, schools also ask parents to pay for sanitary materials, stationery and classroom renovation. She wants to know how much money they will require during the year.

The doctor comes in the evening, but she says that it will be necessary to prescribe an expensive but effective medicine instead of the free prescription for **Vova**. Unfortunately, the price of this medicine has recently increased due to

7. An electronic toll collection system established in Russia in November 2015.



changes in pharmaceutical legislation. In addition, there is an artificial shortage of this type of medication because its supply, which comes from outside the country, is limited.

That evening at dinner, the whole family gathers at home. They watch TV where **a news anchor** for the main state channel talks about cunning neighbouring countries, advances in the military-industrial complex, the growth of pensions and salaries for state employees, and an appeal to raise money for a little boy to go for medical treatment abroad. **Gena** is surprised to find out that the **owner of the Platon system** now lives in the Maldives, where his company accounts also are. **The news anchor** briefly mentions that the VAT has gone from 18 to 20% then follows immediately with a story of **a high-ranking government official** visiting a small provincial town where people cheerfully greet him. Before leaving, he tells them to “Hang on!”

Sveta does not watch the news; she helps **Angelica** with her homework. After dinner, **Masha** and **Sveta** go to bed later than the others because they need to wash and mend clothes. This is something they have to do more often because with the reduction of real incomes, it is necessary to save money on buying new clothes.

3. Manila, Philippines

Every Monday, **Poryang** wakes up at around 3:00 am to prepare food and clothes for her husband, **Boning**. **Boning** is a construction worker in the Southern Luzon Railway, under the government's “Build, Build, Build” flagship program. He travels three hours each way to the construction site, so instead of going home every day, he stays at the construction site during the week. **Boning** wakes up at around 4:30 am to prepare himself and leaves by 5:00 am. Before **Boning** leaves, **Poryang** reminds him to bring home enough income for the housing amortization⁸.

8. A regular payment to own the property.



The couple lives in ClaretVille, an informal housing project for poor urban families in Manila, with their three grandchildren. **Poryang** used to live in Payatas, a dumpsite in Metro Manila, where she worked as a scavenger. Her own children still live and work in the dumpsite community. When she qualified as beneficiary of the housing project, she transferred there and took her grandchildren with her. Her children allowed this because they could not take care of them while they worked. There is no daycare center in the dumpsite, and the environment is very hazardous to people's health. One grandchild had already fallen sick, and so her children have had to work even harder to pay for the child's medical bills.

After **Boning** leaves, **Poryang's** friends – **Gabriela**, **Melchora** and **Marcela** – come to visit her. They all used to live together in the dumpsite. They too have transferred, but to another informal settler community. The difference was, **Poryang** was able to move into ClaretVille because of her membership in the Oriang Women's Movement⁹. **Poryang's** friends ask if she can accompany them to the Oriang office. They need to seek advice about the demolitions in their community, which are to give way for the "Build, Build, Build" program. As much as **Poryang** wants to accompany them, she can't because she needs to stay and take care of her grandchildren. They agree to schedule the visit for another time.

As they talk, **the electricity company collector** stops by. **Poryang** asks him if she can pay them tomorrow. She has no money now, but she will be selling rice cakes later. After he leaves, **Gabriela**, **Melchora** and **Marcela** share that they also have problems now that the cost of electricity and other daily expenses have gone up due to the TRAIN Law¹⁰ that expanded the value added tax.

Melchora also shares that her youngest child is sick and it's been a crisis for the family. They went to the public hospital, but it was full, and they were put on a waiting list. Fearing for the child's life, they transferred her to a private hospital where the medicines are more expensive because they have to be

9. A feminist organization with members from different marginalized sectors of society.

10. The Tax Reform for Acceleration and Inclusion (TRAIN) Act is the initial package of the Comprehensive Tax Reform Program (CTRP) signed into law in December 2017.



bought at the **hospital owner's** pharmacy, and each procedure adds more costs to the bill.

When **Boning** arrives at work, there is a long line of workers still waiting to enter the site. **His friends** explain that a group of fellow workers filed a complaint against the company, and now **a representative** of the Office of the Mayor is trying to intervene on these salary and safety issues.

In a private meeting, **the Mayor's representative** and **the head of management** at the site discuss the requested increase in worker salaries. **The manager** says the raise cannot be covered by the company's current contract, because the amount of "SOP"¹¹ pay cuts to politicians has affected their implementation costs.

After **the Mayor's representative** leaves, **the manager** and **the company secretary** talk about how a certain amount of money should be transferred to their bank accounts abroad before the month ends. This should be done as soon as possible, before subjecting the company records to **the Auditor**.

Senator Villerna, who is also **the company owner**, calls **the manager** over the phone, telling him to turn on the TV. **The newscaster** talks about how some of the victims of martial law during the Marcos dictatorship in the 1970s will soon receive proceeds from sales of expensive paintings. The paintings were part of the wealth that the family hid away in the US during their dictatorship and now their victims are being compensated. **The senator** tells **the manager** that this should not happen to them in the future and reminds him to take careful steps to hide the company's wealth.

Back at **Poryang's** home, she and her friends are also watching the same news. **Gabriela** wonders out loud about why the same institutions that supported the Marcos dictatorship, like the World Bank, are still funding the current administration. **Marcela** reacts loudly, saying that these banks and countries are only interested in getting paid. That's why the government never

11. "Standard operating procedure" a colloquial reference to bribes and kickbacks.



seems to have enough money for other services, because all their budget goes to debt servicing.

Meantime, **the newscaster** reports that an island in the Southern Philippines is currently being affected by waste from an open-pit mining operation. **Marcela** immediately notes that it's her hometown, and that the mining operations have long destroyed their farms and coastal areas. Yet despite complaints, the foreign corporation enjoys a 25-year permit to operate with undisclosed information on its tax holidays. By this time, **the friends** conclude that while the poor suffer from the added taxes, the rich are benefiting from tax holidays. **Poryang** invites everyone to a tax justice forum that Oriang is organizing in their neighborhood. They agree to attend to the training.

After everyone leaves, **Poryang's** phone rings. It is **Boning** calling to update her on the situation at work. He tells her that for the next several days they won't have wages, so she should expect to have limited funds for the housing amortization. If **Poryang** can do something or get a loan from someone, then perhaps they can pay it. In the background, **his friends** are buying beers to pass the time in a drinking session.

4. Kampala, Uganda

Maria has been working as a picker at a flower farm for the last two years. She has been trying to prove herself and hopes that this is the year she gets to be promoted to supervisor. Like many girls in Uganda, she was unable to go to secondary school because her parents did not have the money. Now, she is eking out a living, hoping that her hard work and determination will eclipse her lack of academic achievement and allow her to be considered for that critical promotion. A promotion would mean she could take her son to a better school. They would have more to eat and they would finally be able to fix that leaking roof. She reflects on all this as she readies herself for work at the crack of dawn. Her husband, **Musoke**, is still sleeping, and so is the rest of the family. She has to make sure his clothes are ironed, and his breakfast is ready by the time he wakes up. By the time he wakes, she will have already picked her tenth bunch of roses.



Maria goes to the other room to get her son, **John**, ready for school and discovers that he is running a fever. She calls in to work to say that she will be late as she has to go by the hospital first. The farm owner, **Mr. Rudolf**, is not happy about this.

Mr. Rudolf complains to his **secretary** about how much he hates employing women because they are always out sick or pregnant. He thinks that the law that requires him to keep paying women even when they are on maternity leave is unfair. "How can I be asked to keep paying someone to take sixty days off to put their feet up?" he says.

To get around this problem, the farm has an unwritten policy that they only employ women on short-term contracts of six months. That way, if a woman gets pregnant within that period, they have no obligation to keep paying her if she takes maternity leave. To be on the safe side, they also carry out pregnancy tests as a condition for employment.

Mr. Rudolf goes over to **Yonas**, the country manager, so that they can discuss that month's numbers. **Yonas** tells him it has been a good year and that they are having the best Valentine's Day season ever. Because they are spending very little on expenses, their profits have more than doubled. **The president** gave them the public land they are growing their roses on for free because he said this attracts investors. They also enjoy tax holidays because they are a foreign company. Furthermore, they do not have to pay their employees a lot since there is no minimum wage stipulated by law in Uganda. Additionally, the Ugandan shilling is of so little value that a few US dollars translates into so much more. Business is good and this makes **Mr. Rudolf** smile.

Yonas asks **Mr. Rudolf** to consider that request from the women's committee to set up a childcare centre for breastfeeding mothers at the farm. "But that will just encourage them to keep breeding like rabbits and expecting the company to pay for it," **Mr. Rudolf** replies. "No, there are better things to spend the farm's profits on." **Mr. Rudolf** tells **Yonas** that they need to set up an appointment with **the Tax Expert**. There is no way they are going to pay all this money back to the Ugandan government.



Meanwhile back at home, **Maria** is reaching out to relatives to see who can lend her money to take baby **John** to the hospital. It's almost the end of the month so all her disposable income has run out. **Musoke** has been out of work for six months now, so it is entirely up to her to take care of the bills. Most of her **relatives** and **friends** don't have anything to offer her as things are not good for them, either. Her **third cousin** comes through at the last minute and sends some money. However, because of the mobile money tax that the government introduced in July last year, it has become really expensive to carry out bank transactions. The high bank withdrawal charges mean **Maria** gets less money than she had anticipated.

When **Maria** gets to the hospital with **Baby John**, she finds that **the doctors** are on strike because they have not been paid in six months. A month ago, **the president** threatened to bring Cuban doctors to replace them if they continued striking. There is also no medicine at the hospital. She goes to the nearby privately-owned clinic. The clinic is expensive, but **the nurse** tells Maria that she can pay in instalments. However, she has to leave her national ID card with them as security to ensure that she finishes paying the balance. **Maria** is grateful. **Baby John** gets treatment and they head home.

On their way home, **Maria** stops by the oil drilling site. Oil was discovered here about 10 years ago. Everyone was excited that the town was finally going to be wealthy. However, up to now, no oil has been seen. She asks a **soldier** who is guarding the site if the government has made deals with the oil companies, as it has been whispered. The **soldier** responds that they have not made the records public so he does not know how much the country will get. **Maria** decides it is too complicated for her, anyway; maybe it is best that she does not know. What is clear to her, however, is that the companies have cut down trees and evicted her people from their ancestral land.

On the bus on her way home, **Maria** falls into conversation with a **fellow passenger**. She tells the **woman** that she once considered getting a job at one of the companies as a cook, as that work is easier than working at the farms. She would have been her own boss and she could set her own hours. When the **woman** asks why it didn't work out, **Maria** explains it was wishful thinking, of



course. Even if she had the capital to start such a business, getting a tender to provide that service was impossible. She had heard that government officials set up the companies which usually win these tenders.

As they talk, **a newscaster** on the radio tells a story of a government scandal in which a **top official** was caught receiving a very big bribe in order to allow **an investor** to start drilling oil at the site. **The official** then invested the money in a series of apartment buildings to avoid it being detected. **Maria** and the **woman** express their anger over the incident, but the **driver** is resigned. The **driver** explains that that the official, like everyone else before him, will not face any consequences.

The bus continues on home with **Maria** lost in thought, wondering which of her sisters she can approach this time to come and watch **Baby John** as she leaves for work very early the next day. **Baby John** is safe. For now.



Annex 2 - Activity 5

Here are some key concepts to help participants understand IFFs. You can write or draw them on a flipchart or copy them into a slideshow for presentation.

What are Illicit financial flows (IFFs)?

Simply put, it is the movement of “dirty” money or capital from one country to another. What “dirty” money means, though, is still part of a political debate.

- Global Financial Integrity (GFI) classifies IFFs as “**illegal movements of money or capital from one country to another**” where “**funds are illegally earned, transferred, and/or utilized across an international border.**”
- A more progressive definition would also include **money obtained through economic exploitation and tax abuse – regardless of whether that is legal within a given system.** We prefer to use this broader definition.

What are the types of IFFs?

In essence, IFFs can be broken down into three main types:

1. **Proceeds from corrupt dealings:** For example, bribes by corporations to secure public contracts or permits, and false declarations of corporate profits – especially by extractive industries such as mining and petroleum – in order to evade tax payment.
2. **Proceeds from criminal activities:** A system of bank secrecy is necessary to conceal the origins of illegally obtained money (e.g. from human trafficking or the sale of illegal arms). This is typically done through transfers involving foreign banks or legitimate businesses – a process known as “money laundering.”



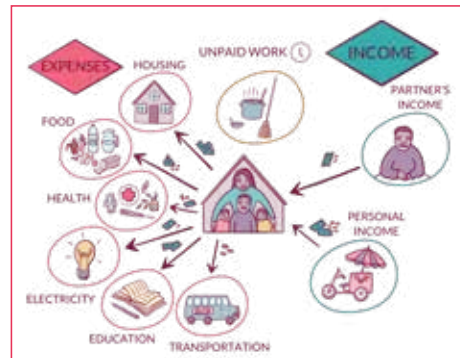
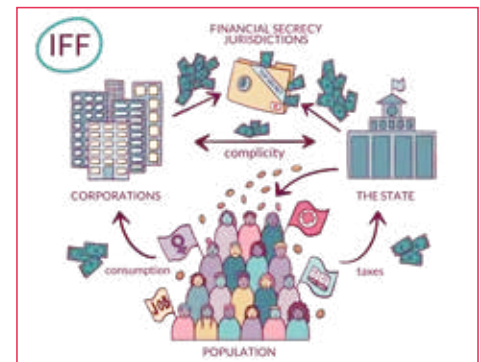


- 3. Proceeds from commercial tax abuse:** Tax abuse includes both tax evasion and tax avoidance by corporations and wealthy elites. This can involve, for example, using anonymous shell companies in secret jurisdictions to hide who the beneficial owners really are and/or obscure information from tax authorities. Another form of commercial tax abuse is when companies over-quote imports or under-quote exports in order to hide the real value of their products, and therefore profits – a process known as “trade mispricing.”

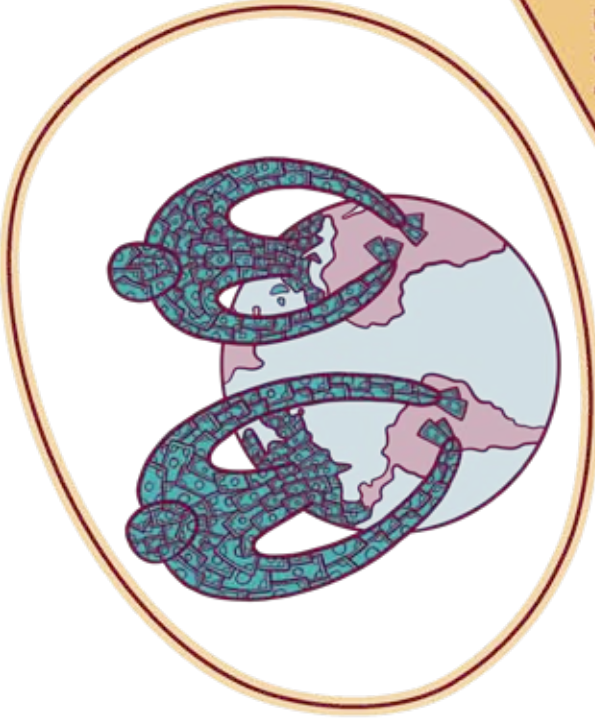


Annex 3 - Activity 5

Here are three illustrations that you can use as supporting materials to complement your explanations of key concepts related to IFFs. You can copy them, download them or project them.



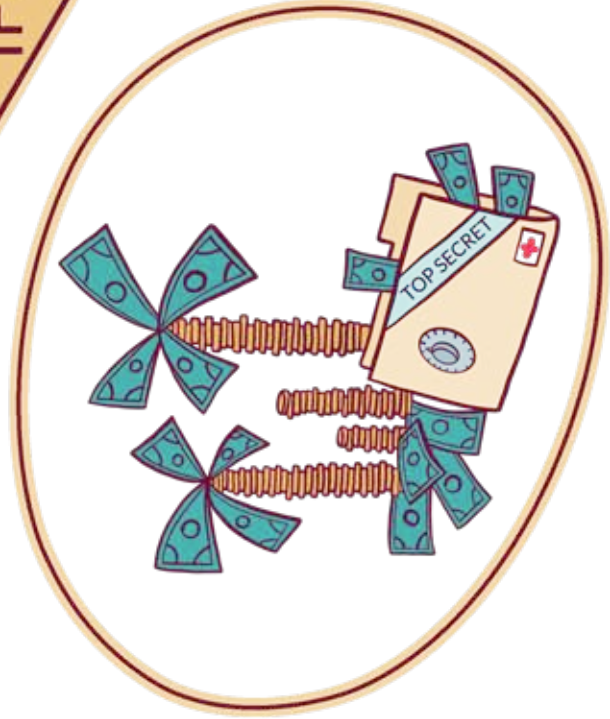
Excluding global financial system



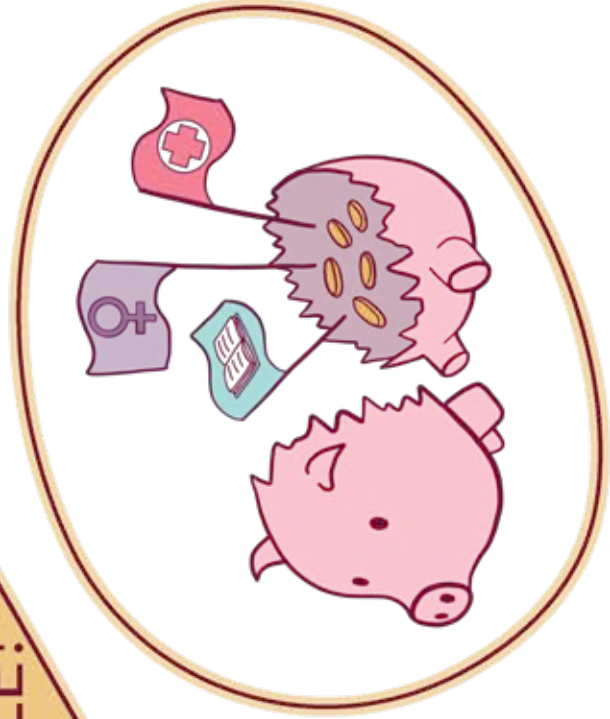
Restricted political space



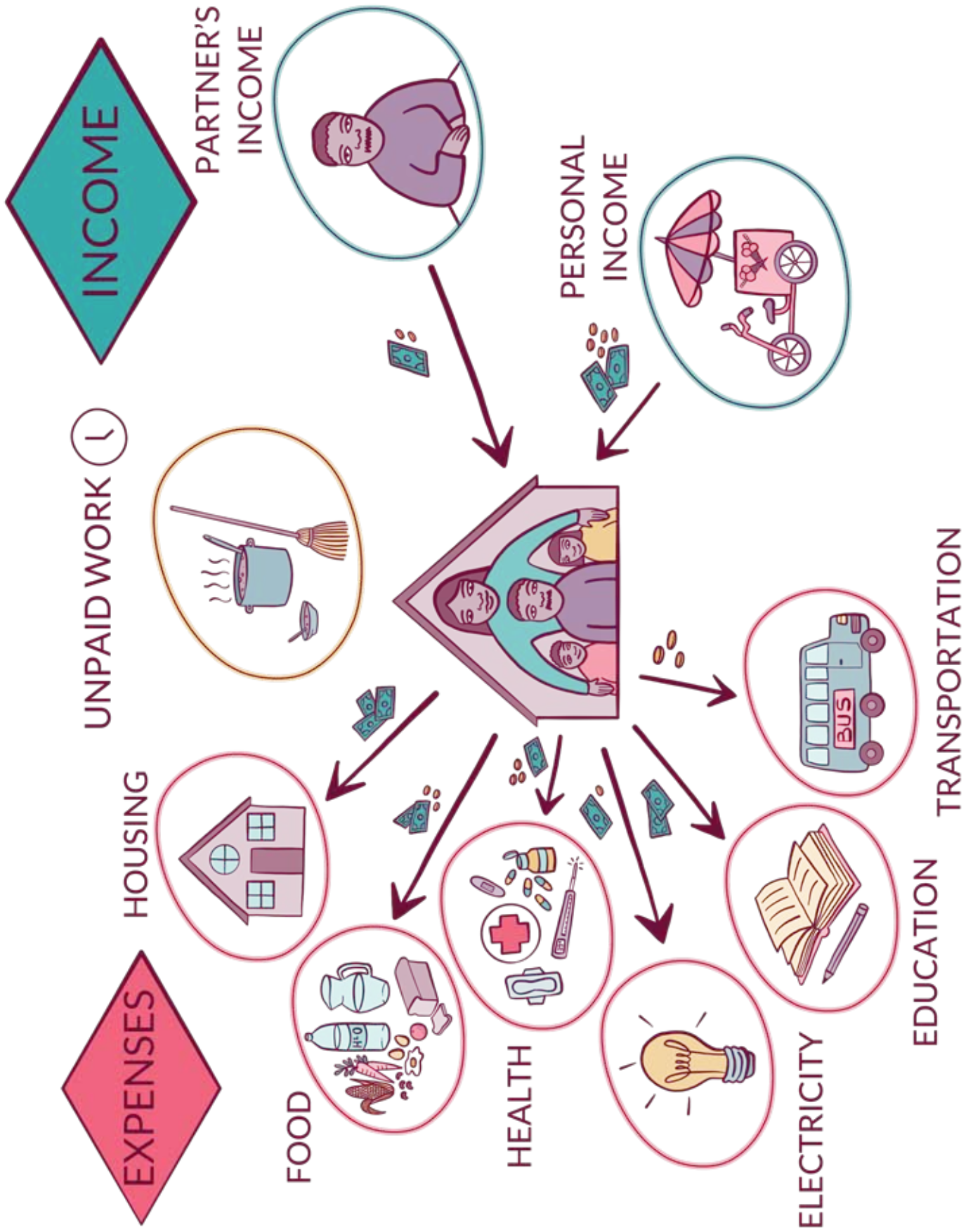
WHAT MAKES
IFFs POSSIBLE?

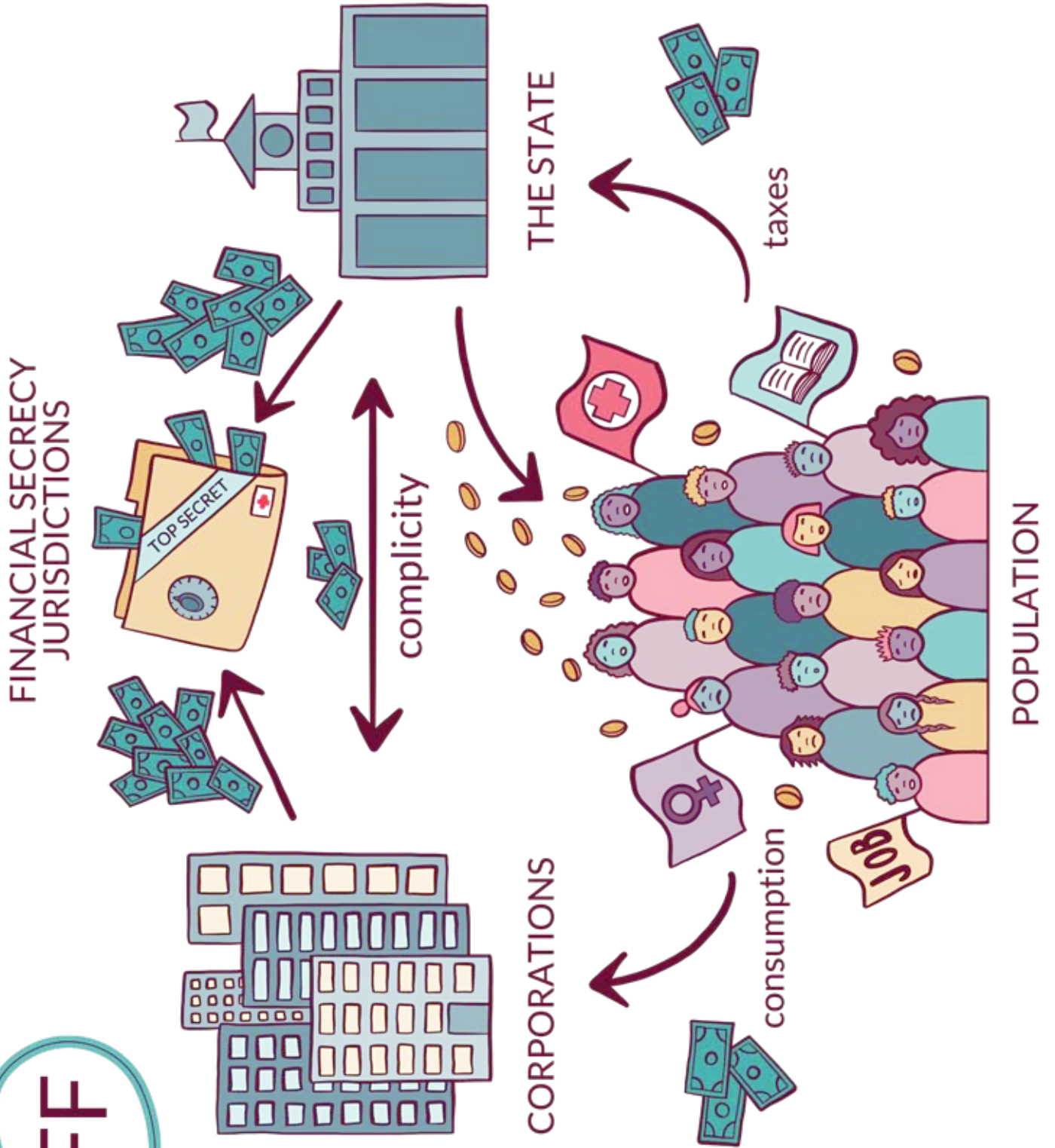


Tax havens



Low levels of state resources







Annex 4 - Activity 8

The gender impacts of IFFs

These are often overlooked. Here are a few of them:

- **Women vs. Tax Injustice:** There's a "domino effect" where less tax revenue = less funding sources for public services = less public revenue = less fulfillment of women's rights.
- **Impact on delivery of social services:** Reductions in key areas such as education and healthcare have a direct impact on women and women-headed households.
- **Impact on unemployment and investment in the economy:** Women are the first hit by unemployment and worsened job conditions.
- **Impact on fiscal policies:** IFFs trigger regressive tax policies and such tax policies harm informal workers and people living under poverty (mostly women).
- **Impact on debt and development cooperation:** Hidden wealth increases inequality between developed and developing countries.
- **Impact on women's peace and security:** According to the Tax Justice Network, "IFFs thrive on conflict and criminal activity, providing financial resources behind the arms trade, trafficking in women, militarization and war, affecting women disproportionately."
- **Impact on resourcing women's rights and gender justice:** The hidden resources of illicit financial flows must be unlocked and returned to bolster domestic resourcing of development goals and gender equality.



Global Impacts of Illicit Financial Flows on Women's Rights & Gender Justice

Gender impacts of IFFs tend to be understood and studied at the national and even local level, rarely in their global impact as an obstacle to the realization of women's rights and gender justice.



Impact on delivery of social services

Failure to mobilize public resources affects public service delivery, increasing women's unpaid care burden.

Unemployment and under investment in the economy

Lack of public investment leads to lack of employment creation and greater unemployment, hitting women particularly hard.



Regressive fiscal policies

IFFs often trigger regressive tax policies that have a negative effect on informal workers and people living in poverty -the majority of whom are women- as they spend a large part of their income on taxes for the essential goods and services they consume.

Reliance on debt and development cooperation

Hidden wealth increases over-dependence on overseas development assistance between developed and developing countries under strict conditionalities, hindering self-determined development priorities including those to mitigate gender inequality.



Threat to Women's Peace and Security

IFFs thrive on conflict and criminal activity providing financial resources behind conflict and militarization that affect women disproportionately



Resourcing for women's rights and gender justice

Hidden resources of illicit financial flows contravene the obligation of States to mobilize the maximum available resources for the realization of human rights, including women's rights.



(Selected icons designed by Flat Icons, Freepik, Icon Pond, Madebyoliver, Nikita Golubev, Pixel perfect, Roundicons from Flaticon)



Annex 5 - Activity 13

Policy recommendations for advocacy

Increased public attention builds momentum for feminists, social movements and tax justice advocates to pressure for the transformation of the global financial system.

Here is a set of seven policy asks that can contribute to growing advocacy efforts. You will find a longer list in our policy brief:

1. **Address IFFs as a violation of human and women's rights**
2. **Ensure multinational corporations pay their share**
3. **Support the establishment of a United Nations intergovernmental tax body**
4. **Promote transparency and gender-sensitive data gathering**
5. **Promote tax justice through progressive fiscal policies at the national level**
6. **Ensure the participation of women's rights organisations, social movements and progressive civil society broadly**
7. **Stop the impunity of criminal activities associated with IFFs and ensure accountability**



4



Additional Resources





4.1

Learn more about IFFs from a feminist perspective

[Seven feminist policy recommendations to curb IFFs](#) (AWID)

[Combating illicit financial flows: Why we need a gender lens](#) (AWID, 2017)

[What are the Gender Dimensions of IFFs?](#) (FEMNET, 2017)

[Illicit Financial Flows Undermining Gender Justice](#) (DAWN, published by FES)

[The Bogota Declaration on Tax Justice for Women's Rights](#) (Tax Justice Network, 2017)

[Video: Understanding Illicit Financial Flows](#) (African Development Bank Group, 2017) *Disclaimer: Good for basic definitions, but not gender justice-friendly and avoids speaking of corporate tax abuse.*

[Feminist Movement Builders Dictionary](#) (Jass, 2013)

Alex Cobham. [Combating illicit financial flows. Definition, measurement and policy response](#) (Tax Justice Network, 2019) *Disclaimer: No mention of gender justice, but sheds light on technical definitions.*

Veronica Grondona, Nicole Bidegain Ponte and Corina Rodríguez Enriquez.

[Curbing Illicit Financial Flows and dismantling secrecy jurisdictions to advance women's human rights](#) (Tax Justice Network, 2013)





4.2

Learn more about feminist popular education

[Changing the World One Meeting at a Time: Facilitation as Feminist Praxis](#)
(ISIS, 2014)

[Intersectionality Toolkit](#) (IGLIO, 2015)

[Feminist Realities: Our Power in Action | An Exploratory Toolkit](#) (AWID, 2019)

Tools for running workshops, planning actions and events,
and community-building

- <https://www.thechangeagency.org/>
- <https://www.trainingforchange.org/tools/>

Accessibility guidelines/suggestions for a group meeting in English

- <https://www.uua.org/re/tapestry/adults/harvest/workshop1/141941.shtml>

Vision accessibility

- <https://www.visionaustralia.org/information/adaptive-technology/using-technology/computer-screen-readers>





4.3

Our recipe for a feminist popular education stew!

In popular education, as in the kitchen, each person has their own touch, their own tricks and secrets. We discover some of them on our own while others have been handed down to us by our grandmothers, mothers and friends. We read some of them in books (or on the internet), and others are just the unexpected outcomes of trial and error.

The following recipe is a result of the ingredients and steps that the co-creators of this facilitation guide have identified to give texture, flavour and aroma to our feminist popular education workshop.

Methodologies should:

- Create connections between the personal and the collective
- Centre the experiences of the participants, using real life experiences as the point of departure
- Include emotions in the process
- Identify and explore common ground
- Incorporate the “practice-theory-practice” approach
- Open minds and hearts

The process of popular feminist education should:

- Acknowledge different perspectives and experiences
- Value all forms of knowledge and expression
- “Go upwards together.” Popular doesn’t mean lowering the level of knowledge but rather raising everyone up





The methodology and techniques should include:

- Proposals that correspond to different ways of learning and participating
- References to specific cases to illustrate concepts
- Movement from the specific to the more abstract or general
- Interactive and participatory techniques
- The use of art and creative expression to understand, express and create concepts

The workshops should encourage:

- Self and collective care
- Safe spaces
- Awareness of privileges and power relations in the room – and a commitment to changing them
- The use of inclusive language: speak in a way that allows everybody in the room to feel welcome regardless of gender, language, race, ability, sexuality, origin and so on.
- Playfulness, enjoyment, laughter!

Feminist popular education should facilitate:

- Construction of “rebel language” to confront the system
- Education for transformation (of the participants and of the reality)
- Politicization and mobilization

What would you add to this mix?

