U4 HELPDESK ANSWER 2025: 31

Safeguarding donor funds amid rapid aid exits

Procedural steps, corruption risks and safeguarding strategies

Miloš Resimić

Reviewed by

Jamie Bergin (TI)

Guillaume Nicaise (U4)

Rapid donor exits have been on the rise in recent years, driven by shifting geopolitical priorities, domestic budget pressures and evolving aid strategies. When poorly coordinated and if responsibilities shift too abruptly to local actors, exits can face corruption risks such as the diversion of residual funds, favouritism in fast-tracked hiring, procurement manipulation and reduced whistleblowing capacities. Donors rarely have exit-specific anti-corruption frameworks, but practices such as corruption risk management, proactive auditing and remote monitoring may help safeguard funds and assets.

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tihelpdesk@transparency.org

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Query

Please provide an overview of the existing literature about safeguarding donor funds amid the rapid phasing out of aid.

Main points

- Donor exit processes involve a series of interlinked steps, such as communicating with partners, closing contracts, recovering funds and conducting a final audit. Evidence underscores that successful exits require early planning, realistic timelines, skilled staff, context-sensitive approaches and coordination with other donors.

- Rapid donor exits are often poorly planned, unilateral and executed without clear strategies or coordination, increasing risks to programme continuity and sustainability.

- There are only a limited number of studies on corruption risks associated with rapid donor exits, many of which are dated. This constitutes a notable gap in the literature on corruption and development, especially as rapid exits becoming more frequent, driven by shifting geopolitical priorities and domestic budget pressures.

- Certain characteristics of exits also heighten the risk of corruption, including pressure to disburse funds quickly, inadequate oversight due to reduced donor presence and challenges managing residual assets and contracts.

- These corruption risks include diversion of residual funds and assets, favouritism in fast-tracked hiring and procurement manipulation. The severity of risks during rapid exits is shaped by contextual factors, including country governance capacity, institutional maturity, donor concentration and the political drivers of withdrawal.

- Although few donors have anti-corruption frameworks designed specifically for rapid exits, existing measures in the development sector may help safeguard funds from corruption risks.

- These include adopting a corruption risk mitigation plan in anticipation of the exit with clear roles and responsibilities, ensuring clear communication to and support for all the national stakeholders who had been engaged by the donor, as well as undertaking proactive auditing and remote monitoring of residual funds and assets.

Contents

Introduction

In recent years there has been a notable rise in rapid donor exits, driven by shifting geopolitical priorities, domestic budget pressures and evolving aid strategies. Major bilateral donors – including the United States (US), United Kingdom (UK), Denmark, the Netherlands and Norway – have carried out accelerated aid withdrawals or significant re-prioritisation processes, often with limited transition periods (Davies 2021; Bharali et al. 2025; OECD 2025; ICAI 2016; Danida 2015a). For example, in January 2025, US president Trump, signed an executive order imposing a 90-day freeze on foreign development assistance (Bharali et al. 2025). While this decision itself did not immediately trigger rapid exits by USAID, such exits occurred later in the year when programmes were cancelled: in March 2025, Secretary of State Marco Rubio announced that 83% of USAID programmes had been terminated (Gedeon 2025).

The consequences of such abrupt action in critical sectors – especially health – can be severe, leading to clinic closures and disruptions to HIV, tuberculosis and malaria programmes (Bharali et al. 2025). Human rights and anti-corruption watchdogs have warned that sudden aid cuts are likely to undermine the enjoyment of human rights, disproportionately affect vulnerable groups and create opportunities for increased cross-border corruption, fraud and other crimes (United Nations 2025; Transparency International US 2025).

This Helpdesk Answer does not examine why donors decide to end assistance to a country,[1] nor does it assess how such decisions affect overall corruption levels nationally. Instead, it focuses specifically on safeguarding donor funds during rapid exits from recipient countries.

The Helpdesk Answer is structured as follows. The next section explains how donors phase out their support, outlines different exit models and describes key steps in the process, such as informing partners and terminating contracts. The following section assesses general risks associated with donor withdrawal, including weakened oversight, pressure to disburse remaining funds and the remote management of assets. It also discusses contextual factors that can exacerbate these risks, such as

[1] For example, Cheeseman et al. (2024: 3) identify six broad factors shaping donor decisions on aid withdrawal: geopolitical competition and the diplomatic and economic cost to the donor; decision-making process within the donor government; public opinion in donor countries; the degree of donor coordination; the type of foreign assistance at stake; and the type of rule breaking or violation that occurred.

donor fragmentation, levels of economic development and institutional capacity. The subsequent section examines key corruption and integrity risks linked to rapid donor exits. The final section outlines strategies to safeguard donor funds during accelerated exits.

Background

What are donor exits?

The concept of "donor exit" does not have a single, universally accepted definition, and there is no consensus on the terminology used to describe this process. Depending on the sector the aid is directed towards and the literature consulted, different forms of exits are defined in varying ways, although some sources do clarify the terms they adopt (McDade et al. 2021; ICAI 2016; d'Orey and Prizzon 2019). The most commonly used terms are:

1. Exit typically refers to the complete closure of bilateral aid in a specific country (d'Orey and Prizzon 2019). However, there are variations in how this term is applied. For instance, the evaluation of the UK's Department of International Development (DFID)[2] considered exits as the phase-out of bilateral assistance at country level, but not necessarily a complete end to UK aid, which could continue through centrally managed programmes or other government departments (ICAI 2016).
2. Transition is also used in varying ways by different stakeholders, including to refer to the establishment of a new development partnership by shifting focus to other sectors within a country (ICAI 2016) or to mark a shift in donor-recipient funding and contracting modalities (d'Orey and Prizzon 2019: 14). Some authors also use "transition" to denote the period between the decision to end support and full exit (McDade et al. 2020: 10).

Other terms used by different donors include graduation, often synonymous to exit, referring to a country no longer being eligible for assistance after reaching certain development thresholds; phase-out, describing a planned reduction in support over a defined period; self-reliance, emphasising the end of foreign assistance dependency; country ownership, referring to calls for greater responsibility for financing, management and implementation by recipient governments (d'Orey and Prizzon 2019: 14; McDade et al. 2020: 11; McDade et al. 2021).

While studies show that some multilateral donors have policies in place for transitioning countries (for example, what should occur when they reach a certain threshold of development), exits are much less commonly planned for (McDade et al.

[2] In September 2020, DFID and Foreign and Commonwealth Office (FCO) were merged to create a new department called Foreign, Commonwealth Development Office (FCDO), whose stated aim was to unite development and diplomacy into one new department (NAO 2024).

2020: 12). Moreover, bilateral donors often lack explicit policies, even for transitions (McDade et al. 2020: 12). For example, although DFID had internal guidance on exits dated from 2011, this mainly covered procedural steps for closing programmes rather than strategic considerations for sustainability (ICAI 2016).

There appear to be even fewer guidelines for rapid exits; a 2016 study found that development agencies frequently initiated exit or transition without formal planning, without clear objectives or realistic timelines, and with limited attention to relationships with recipient-country stakeholders (ICAI[3] 2016: 12).

There are several models for rapidly phasing out support. Analysing 14 exit cases[4] by Denmark, the Netherlands, Norway and Sweden, Heldgaar (2008: 7) identifies four approaches:

- Cancellation of contracts: involving administrative closure (e.g. Denmark's rapid exit – six months – from Malawi, following allegations of misconduct, with minimal consultations or flexibility in the process) (Heldgaard 2008: 8)
- Accelerated phase out: advancing closure dates or front-loading disbursements (e.g. Denmark's exit from Eritrea)
- Natural phase out: following previously agreed exit plans
- Phase-out focused on sustainability: involving flexibility and attention to longer-term impact (e.g. the Netherlands in Malawi) (Heldgaar 2008)

Observing exits from bilateral development programmes,[5] d'Orey and Prizzon (2019: 10) found that most partners had an informal approach to transitions[6] and exits[7]

[3] The Independent Commission for Aid Impact (ICAI) is an independent body scrutinising UK aid spending. It reports to parliament through the House of Commons International Development Committee (IDC). It is tasked with providing independent evaluation and scrutiny of the impact and value for money of all Official Development Assistance from the UK government (ICAI n.d.).

[4] Botswana (Denmark, Norway and Sweden), Eritrea (Denmark, the Netherlands and Sweden), India (Denmark, the Netherlands, Norway and Sweden), Malawi (Denmark and the Netherlands) and South Africa (The Netherlands and Sweden) (Helgaard 2008: 4).

[5] The bilateral development partners in the study included Australia, Denmark, the EU, France, Germany, Japan, the Republic of Korea, Sweden, Switzerland, the UK and the US. For specific criteria on case selection, see d'Orey and Prizzon (2019: 54).

[6] They define transition as the period of evolution of financing mix and instruments, a process which may last several years, at the end of which there is a move towards a different type of partnership between the donor country and recipients (d'Orey and Prizzon 2019: 14).

[7] They define exit as a situation when the recipient country no longer receives support from a bilateral development partner, either de jure, because it no longer satisfies certain eligibility criteria, or de facto, when programmes are no longer in place and/or assistance is no longer required (d'Orey and Prizzon 2019: 14).

from bilateral development cooperation programmes, but there were different approaches.

Overall, both recent and earlier sources point to a general lack of advance planning regarding exit processes. In the past, exit decisions were often unilateral and politically driven, undertaken with insufficient attention to sustainability or coordination among donors. Heldgaard (2008: 4–5) notes that donors rarely planned jointly, did not negotiate exits with recipients and did not plan to take over each other's activities, despite the principles of partnership mutuality articulated in the 2005 Paris Declaration on Aid Effectiveness.

More recently, however, some donors have attempted to develop clearer exit guidelines. For instance, the Danish International Development Agency (Danida) developed a guidance note on exiting from bilateral development cooperation, subsequently applied in the design and management of their exits from Bolivia, Mozambique and Nepal (Danida 2015a). The guidance included:

- A process action plan, identifying necessary tasks that can serve as a planning tool for programme officers
- A guiding work plan, detailing key decisions and steps in the exit process
- A task force, to monitor all closure-related activities (Danida 2015a)

These steps are designed to incorporate necessary closure actions such as financial audits, contract termination and the recovery of funds, as discussed in the next section.

What does the process involve?

Generally, the exit process consists of a chain of interlinked steps (Heldgaar 2008; Danida 2015b), which typically involve:

- Informing partners, referring to the communication approach – who should be informed and when, and how communication will be managed
- Dealing with equipment, depending on the partner agreement
- Terminating contracts, ensuring they conform with the exit timeline
- Recovering unspent funds
- Conducting a final audit
- Transferring control/responsibility to local authorities

Most donor exit evaluations and guidelines agree on several critical factors[8] for fulfilling these steps and implementing a successful exit, from both a project management perspective and a sustainability perspective (Heldgaar 2008; Danida 2015b, 2015c; d'Orey and Prizzon 2019; Rose et al. 2017). Conversely, evidence suggests, in cases of rapid exits, these factors may go overlooked.

Clear communication

Clear communication at appropriate levels is considered essential for a successful exit, not least because information asymmetries can create corruption risks: for example, when elites capture or manipulate transition plans or when actors engage in a "race to spend" remaining resources (see Marquette and Peiffer 2015; Rose-Ackerman and Palifka 2016). This requires decisions about the exit to be communicated in a timely and carefully sequenced manner to all relevant stakeholders, including senior politicians, government officials, development partners and actors at all levels (Heldgaar 2008: 7-8; d'Orey and Prizzon 2019: 42; Danida 2015c: 9, 2015d). Beyond serving only a logistical purpose, effective communication is also critical for identifying and mitigating risks, including corruption. Transparent, two-way dialogue fosters trust among stakeholders, which in turn encourages the sharing of critical information, such as potential governance gaps or conflict-of-interest risks, that might otherwise remain hidden. For example, d'Orey and Prizzon (2019: 42) observe that the phasing out of Swedish aid from Vietnam improved significantly when SIDA engaged both national and international partners in dialogue regarding who could take over programmes.

Other evaluations highlight communication failures. For instance, ICAI's (2016) report[9] on DFID's exits from several countries found that while objectives were generally clear and implementation largely effective, weaknesses remained in communication and relationship management. These included poor sequencing, inadequate consultations and disruption to agreed communication plans (ICAI 2016: 25) reports. For instance, although DFID had agreed with the government stakeholders in South Africa to jointly announce the closure of UK Aid programmes, it did so unilaterally in April 2013, prompting a negative public reaction from the South African government (ICAI 2016). Some studies also note the importance of

[8] Although not always explicitly framed as such, several of the factors discussed here, such as the importance of a clear communication strategy, are also relevant for safeguarding donor funds from corruption during rapid exits. This is further explored in the final section of this Helpdesk Answer about corruption mitigation strategies.

[9] The report was based on seven exits or ongoing transitions: Burundi, Cambodia, China, India, Indonesia, South Africa and Vietnam (ICAI 2016). By exit, the report considered it as the phasing out of DFID bilateral assistance at the country level, while transition referred to the establishment of a new development partnership (i.e. changing the sectors of support) (ICAI 2016).

inter-donor communication to avoid overlapping exits by multiple donors, which can amplify negative effects on recipient countries (McDade et al. 2020: 21).

Box 1. The role of donors in enhancing civil society sustainability upon exit

Pallas and Sidel (2020) note that when the time for aid reduction comes, exit planning is typically rushed, top-down and poorly communicated to local stakeholders (Vogus and Graff 2015; Pallas 2016; Appe and Pallas 2018). They identify several potential strategies for donors to strengthen the sustainability of civil society during aid withdrawal. These include:

- developing an inventory of donor's development objectives (both development goals and support for local civil society capacity, such as enabling access to alternative funders)
- leaving behind an enabling legal framework (e.g. supporting CSOs to advocate for freedom of association and institutionalised government recognition of local CSOs)
- facilitating local philanthropy to develop and support sustainable and independent civil society
- supporting government funding mechanisms for CSOs while ensuring such support does not restrict advocacy roles
- communicating aid reduction plans transparently with local CSOs, inviting local input
- supporting local adaptions to funding withdrawal (Pallas and Sidel 2020: 4-7)

Setting realistic timeframes and adopting a clear strategy

The literature stresses the importance of realistic timeframes for successful exits (Helgaard 2008; d'Orey and Prizzon 2019; Rose et al. 2017). Helgaard (2008) notes that short phase-outs, typically less than two years, leave insufficient time to engage all relevant stakeholders. Danida (2015c: 6) estimates that orderly exits from aid-dependent countries require three to five years. It concluded that its exit from Nicaragua showed a two-and-a-half-year timeframe was insufficient to close all accounts, given the heavy administrative burden due to a number of outstanding accounts from completed projects (Danida 2015d).

Lessons from USAID transitions suggest that tight timeframes can:

- create uncertainty about rationale and objectives, harming bilateral relations
- undermine past development results due to insufficient planning for continuity
- compromise donor interests by leaving strategic gaps that competitors may fill (Rose et al. 2017: 16)

More broadly, d'Orey and Prizzon (2019) note that the existing literature on transition management highlights the common absence of exit strategies and the importance of planning for exit from the outset of engagement and the need for one at the entry phase.

Staff continuity

Staff competence and continuity are also highlighted as critical for successful exits. Some authors recommend specialised transition or exit managers with prior experience (Rose et al. 2017: 18). Considering that exists often involve staff downsizing, planning is required to ensure this does not undermine the exit process (Rose et al. 2017: 18). The experience of Denmark's exit from Benin suggests the importance of continuity in staffing, as retaining senior posted staff and local personnel was critical to ensure the smooth closure of activities (Danida 2015d).

ICAI (2016: 25) similarly notes the need for specialised staff to manage exits but finds that DFID appointees often lacked the necessary skills and that staff turnover undermined continuity. In an example of good practice, CARE International engaged an external exit expert to develop entry/exit criteria that facilitated a localisation[10] process for six offices (Peace Direct et al. 2018: 12).

Applying a context-sensitive approach

Context sensitivity is also emphasised; exit strategies should be tailored to country-specific conditions (e.g. Danida 2015c; McDade et al. 2020). For instance, McDade et al. (2020) warn against the "one size fits all" approaches, advocating instead for context-specific planning. Relevant contextual factors include the macroeconomic and governance environment, aid dependency, commitment to good governance, and the donor's previous role (e.g. sectoral focus, level of technical assistance) (Danida 2015c: 9).

[10] Upon announcing exit, local staff in several countries wanted to continue the work, and CARE collaborated with them to turn them into local organisations (Peace Direct et al. 2018: 12)

Coordination with other donors

Finally, the literature stresses the importance of exploring opportunities for other donors to take over priority activities, to avoid leaving critical gaps in support (see Box 1). Such coordination should be a central element of exit planning (see Box 1), though available evidence suggests it is rarely undertaken in practice (see Helgaard 2008; ICAI 2016; d'Orey and Prizzon 2019).

Box 2. DFID exit from Vietnam

DFID's exit from Vietnam in 2016 was identified by the ICAI as an example of a well-managed donor withdrawal. The successful exit was largely due to early planning and realistic timeframes (ICAI 2016: 27). The decision to exit was communicated at the highest political level five years in advance. Three years before departure, DFID identified its long-term development priorities for Vietnam and adjusted its remaining portfolio accordingly. It increased investments in governance issues, particularly anti-corruption. The exit plan was finalised two years prior to withdrawal and developed in close consultation with the Vietnamese government, civil society and other donors.

DFID also developed an influencing strategy identifying which stakeholders to engage and on which issues, considered the continuing interests of other UK government departments and established a monitoring system (ICAI 2016: 27). According to the ICAI, the influencing strategy proved particularly important. DFID undertook extensive consultations with stakeholders to understand their priorities and identify areas they could assume responsibility for. For each actor, DFID identified influence pathways and successors for individual programmes. Learning was also emphasised. Both DFID and the Vietnamese government commissioned reviews of their cooperation history, which were then discussed with other donors (ICAI 2016: 27).

Drivers of corruption

When donor exits are poorly managed, corruption risks can emerge. Certain inherent characteristics of rapid donor exits, such as compressed timeliness, weakened oversight and unclear transition planning, arguably make them more vulnerable to the risk of corruption. While local contextual factors (e.g. political instability, weak institutions, or limited civil society oversight) undoubtedly influence the level and nature of risk (see Martini 2013), the drivers of corruption are not solely external in nature. . Internal organisational dynamics within the exiting donor agency can also play a critical role. For example, staff involved in exit processes may face pressures to secure future employment opportunities, or quickly close down operations, which may come at the expense of due diligence or transparency (Helgaard 2008; ICAI 2016; Rose et al. 2017: Danida 2015c, 2025d). Therefore, organisational cultures that neglect exit planning, lack incentives for long-term accountability, or treat exit as an administrative afterthought can exacerbate vulnerabilities.

Pressure to disburse remaining funds

A common risk during exits is pressure to commit or spend remaining funds quickly before a programme or country office closes. As deadlines approach, incentives may shift from careful, needs-based programming towards meeting disbursement targets, which can undermine value for money and weaken oversight. These risks are likely heightened in rapid exit contexts, although dedicated literature on this topic is limited.

Often, donors require the return of unspent funds. For example, during DFID's 2011 country exit from China, funds undisbursed by the exit date were withdrawn, affecting several programmes. A no-cost extension request from the Ministry of Education was denied, disrupting programmes and causing concern with their counterparts (ICAI 2016: 24). Backlogs can also pose challenges. During Denmark's exit from Benin, a large backlog of outstanding accounts prompted the embassy to develop a plan to secure final accounts and audits (Danida 2015d).

These dynamics illustrate the dual risk of either rushed spending or abrupt funding cuts, both of which can reduce impact and create governance and corruption vulnerabilities during transition. The wider literature supports this link: Fazekas et al. (2025) find that disasters – which similarly involve rapid decision-making, urgency and pressure to disburse funds – significantly increase corruption risks in public procurement, hindering reconstruction efforts. This evidence suggests that time-pressured spending environments, including rapid aid exits, tend to weaken safeguards and heighten opportunities for manipulations such as inflated pricing, reduced competition and opaque contracting.

Challenges in managing residual assets

Rapid exits typically entail challenges for the management of “residual assets” (vehicles, equipment, ICT systems and data platforms). When exits are rushed and procedures for inventory, valuation, handover or disposal are unclear, these assets become especially vulnerable to corruption. Weak oversight and limited staff presence can enable the unauthorised transfer or sale of assets, inflated or falsified write-offs and informal arrangements that benefit specific officials or contractors. In environments with pre-existing governance weaknesses, local actors may exploit the transition period to appropriate high-value items, manipulate asset registers or influence decisions about which institutions inherit donor-funded infrastructure. The literature on humanitarian assistance, although not focused on rapid exits, notes corruption risks ranging from extortion to the diversion of supplies (Jenkins 2024: 16). In these contexts, access is typically bought in some forms (bribes, providing jobs, informal taxes) (Haver and Carter 2016; Cheng 2022; Shipley 2019).

Weakened oversight

The withdrawal of donors from recipient countries can entail weakened oversight and reduced external accountability, especially in remote locations. It reduces direct engagement with government and civil society, limiting the ability to detect issues early, provide corrective support or apply pressure when governance or implementation challenges arise. The literature suggests that donors’ influence within a country declines rapidly after exit announcements (ICAI 2016: 21; Pallas and Sidel 2020). Moreover, there are financial and logistical challenges involved, as rapid exits are frequently characterised by insufficient resources and poor planning (Helgaard 2008; ICAI 2016).

These risks are likely to be exacerbated when exit processes do not incorporate external monitoring mechanisms, financial controls and performance requirements that previously reinforced transparency and accountability (see Rahman 2022). As discussed in previous sections, some donors have developed guidelines that specifically emphasise the importance of continuous and comprehensive audit processes during phase-outs, drawing on earlier exit experiences (e.g. Danida 2015b).

Furthermore, whistleblowers play a central role in uncovering corruption involving donors and recipients. Whistleblowing protects an organisation by minimising costs and risks, by preventing corruption and other wrongdoing, and ensuring that misconduct is properly managed (Nicaise and Worth 2024). Although empirical evidence is scarce, these challenges are likely to intensify during rapid exits. As donors withdraw, reporting and whistleblowing channels may become inactive or significantly less accessible, reducing opportunities to raise concerns and weakening confidence in protection mechanisms.

Morale of local stakeholders

The literature highlights the potential emotional and professional impact of exits on national and international staff and partners, including feelings of abandonment and uncertainty about future employment (see Oxfam America 2025; Reid et al. 2025). ICAI (2016: 23) notes that DFID's exit decisions raised concerns among CSOs about the loss of funding (i.e. little time to find alternative sources), diminished government access (as DFID often played a brokering role) and reduced protection. Such insecurity can weaken staff morale and commitment to organisational norms, increasing the likelihood that individuals overlook, bypass or fail to report integrity violations. It is conceivable that staff facing the prospect of unemployment loss may be more susceptible to conflicts of interest, favouritism or opportunistic behaviour, especially where oversight mechanisms are simultaneously being scaled down.

Local economic and institutional conditions

Macro-level economic and social development conditions can shape the likelihood of a smooth transition from aid. For example, Yamey et al. (2018) argue that macroeconomic conditions, health financing, health system performance, governance quality and overall levels of poverty and inequality are all likely to influence the ability of a country to transition smoothly from donor support. A scoping review on the effects of donor withdrawal on middle-income countries' health systems found that countries with stronger pre-existing systems were better able to assume funding and programme management, underscoring the importance of institutional maturity (Huffstetler et al. 2022). The study also highlighted that pre-transition investments in financial, technical and logistical capacity are essential for a smooth transition (Huffstetler et al. 2022).

Further, the nature of the exit and its motivation also matter. Exiting because a country has reached development milestones is very different from exiting due to political shifts, allegations of mismanagement or deteriorating governance conditions. It is plausible that exits triggered by concerns over mismanagement create greater corruption risks than exits prompted by developmental progress, because they typically occur in environments where internal controls are already weak, trust between donors and partners has deteriorated and incentives for actors to conceal wrongdoing or divert remaining funds increase as external oversight is withdrawn.

Exits from conflict settings carry their own risks and require an understanding of how aid interacts with conflict in a particular context (Peace Direct et al. 2018: 27; Resimić 2025). For example, while most existing exit evaluations suggest the importance of transparent and timely communication of exit decisions with all relevant stakeholders, this can be problematic in conflict settings. As Peace Direct et al. (2018: 27) note, announcing an exit in some conflict settings can endanger local staff and leave them vulnerable to looting by militia groups.

Donor concentration vs. donor fragmentation

High donor concentration – where assistance comes primarily from one or a small number of donors – can leave recipients highly vulnerable during rapid exits, intensifying the risks outlined above (McDade 2021). Conversely, donor proliferation – where many donors operate simultaneously – may reduce recipients' dependence on any single donor, but also lessen reputation and conditionality constraints, potentially weakening accountability incentives and enabling opportunistic or corrupt behaviour during the exit and asset-transfer processes (Bartlett 2020). These patterns are echoed in the literature, which notes that fragmented donor landscapes can undermine aid effectiveness (e.g. Djankov et al. 2009). This is because fragmentation strains governments' administrative capacities, increasing costs and duplicating efforts (Child et al. 2025; OECD 2012). Some literature supports these concerns as it finds evidence of the relationship between fragmentation and weaker bureaucratic quality (Knack and Rahman 2007; Kimura et al. 2012).

Aid delivery models

The use of different aid delivery models may all play into the risk level of the corruption faced (Maxwell et al. 2008; Maxwell et al. 2012). While the literature offers few explicit insights, it is conceivable that the aid delivery model also shapes rapid donor exits; for example, it influences which local actors will control residual assets and funds, but also which actors to engage for a transition strategy. Considering the humanitarian sector, Jenkins (2024: 25-29) identifies the following possible aid delivery channels:

- government agencies
- direct delivery by aid agencies

- multilateral organisations
- contracting work from the private sector
- local NGOs
- local communities
- non-state armed actors

Each of these channels carries its own unique risks. For instance, governments in war-torn countries tend to be highly partisan, leading authors to recommend channelling aid through existing semi-autonomous institutions that operate at an arm's length from senior political figures (Cliffe et al. 2023; Jenkins 2024; 25).

In recent years, some donors in conflict and post-conflict settings have begun deliberately bypassing governments due to the corruption risks involved. For example, some donors in Lebanon have opted to channel aid through trusted local and international networks rather than state institutions, while simultaneously investing in the capacity of Lebanese oversight bodies (Vohra 2020; Merhej and Ghreichi 2021; Resimić 2024).

Types of corruption

While rapid donor exits have become more common in recent years, the evidence base specifically examining corruption risks related to donor funds during rapid withdrawal remains limited. Much of the existing literature on exits focuses on sustainability, institutional capacity and service continuity, as discussed in previous sections, with relatively few studies directly addressing integrity risks in transition and closure phases.

Nevertheless, insights from broader research on corruption in aid delivery, humanitarian operations and aid delivery in conflict settings, provide a useful foundation for identifying where vulnerabilities are most likely to emerge in rapid exit contexts. These bodies of work highlight recurrent risk areas that can be exacerbated during rapid exists when oversight systems are weakened, staffing structures are disrupted and programme responsibilities shift abruptly to local actors.

Furthermore, the corruption risk management literature recognises that corruption risks can occur throughout the project cycle, including the stages of inception, development, implementation and the final termination stage. While there is often less scrutiny over this latter stage, corruption risks do persist and can be facilitated through fraudulent documentation and collusive practices (U4 Anti-Corruption Resource Centre n.d.).

Misappropriation, diversion and embezzlement of residual funds and assets

In the humanitarian sector, evidence consistently points to risks of aid diversion and the mismanagement of funds (USAID 2016; Parker 2018; Kayyali 2019; Sabbagh and Al Ibrahim 2022; Cheng 2022). One survey found that 22% of aid recipients viewed aid diversion as the most serious problem they faced, second only to insufficient quantities of aid (34%) (ALNAP 2022: 118). Aid can also be diverted by local powerholders before reaching intended beneficiaries (Resimić 2024; Jenkins 2024). Numerous bilateral aid withdrawals have themselves been triggered by alleged misappropriation of funds. For example, the UK suspended aid to Uganda in 2012 after audits uncovered evidence of millions of dollars transferred from the prime minister's office into private accounts (BBC 2012; Cheeseman et al. 2024).

Donor funds and assets can be misappropriated in a number of ways, such as through elite capture, embezzlement and bribery (Rahman 2022). For instance, a World Bank report about elite capture of foreign aid found that aid disbursement to aid-dependent countries coincides with sharp increases in offshore bank deposits, estimating that the countries on average experience a leakage of 7.5% of their GDP, rising with aid-to-GDP ratios (Andersen et al. 2020).

In rapid exit contexts, as donor funding winds down, remaining programme funds, equipment and assets may become even more vulnerable to diversion or unauthorised transfer, particularly as accountability structures loosen and local actors assume greater control. Moreover, local powerholders may exploit the transition period to influence the allocation of remaining resources or future domestic financing streams, especially in fragile governance environments.

Adam and Fazekas (2023)[11] identify several potential risks in infrastructure projects related to asset disposal, including insider dealing in the sale of assets, manipulation of asset valuations and bribery of disposal officials. Officials involved in asset disposal may hold personal interests that conflict with their official duties, leading to corrupt practices such as undervaluing assets for personal gain or in exchange for bribes (Adam and Fazekas 2023: 16). Another risk they emphasise is improper valuations where assets are under or over-valued to benefit favoured buyers (Adam and Fazekas 2023: 16). These dynamics are directly applicable to rapid donor exits, where compressed timelines and reduced oversight can make improper valuation and insider dealing even more likely to occur undetected.

Corruption risks are exacerbated in cash-based environments, such as programmes with cash-for-work components or direct transfers to beneficiaries, because large amounts of cash can create incentives for staff embezzlement, risks that are likely to intensify during rapid exits (Jenkins 2016: 6). Staff may also misuse equipment (e.g. vehicles, ICT devices) for personal gain and collude to falsify inventory records (Jenkins 2016: 6).

Procurement and contract manipulation

Public procurement processes in the development sector are vulnerable to corruption. This includes institutionalised grand corruption, where rules are manipulated to benefit narrow networks of cronies and exclude competitors (Mungiu-Pippidi 2006; Dávid-Barrett et al. 2020). In aid and reconstruction efforts, the politicised allocation of public contracts is a pressing challenge. For instance,

[11] Although this paper focuses on infrastructure projects rather than rapid donor exits, it offers relevant lessons, particularly in its discussion of key corruption risks during asset disposal. Adam and Fazekas (2023: 16) define disposal of assets as “the final phase of an infrastructure project, and it involves the transfer or sale of assets to other entities or the public”.

evidence from Lebanon points to the politicised distribution of public procurement contracts to regime cronies and sectarian elites (Resimić 2025; Salame 2022; Mahmalat et al. 2021).

In conflict settings, aid agencies often procure goods and services from local suppliers, with limited oversight capacity, increasing risks such as manipulated bid specifications, collusion, post-award embezzlement and poor record-keeping (Jenkins 2024: 20-21; Shipley 2019).

While it is not discussed specifically in the literature surveyed, these risks may persist during the exit stage as contract close-out, and the localisation of procurement systems can create opportunities for inflated invoices, bid-rigging and conflict of interest going undetected, or favouritism in awarding end-phase contracts. Rapid exits often mean a sharp reduction in donor presence on the ground and a weakened capacity to enforce compliance requirements. Although reporting, audit and procurement rules formally remain in place, reduced staffing, compressed timelines and shifting responsibilities to local actors can make these controls harder to monitor and enforce. This can create risks of collusion, informal payments and illicit enrichment during procurement of services and goods required for the final stages of a programme, even if overall procurement operations are winding down.

Favouritism, nepotism and conflicts of interest

Processes such as staff recruitment can be influenced by favouritism, nepotism and conflicts of interest, especially when hiring must happen quickly to build local administrative capacities, which can lead to biased selection, weak supervision and further integrity risks (Shipley 2019: 6). For instance, a study on humanitarian assistance in Somalia identified nepotism in both staff recruitment and project beneficiary selection, although the study was not focused on project termination phase (Sofe 2020).

While not discussed explicitly in the literature on rapid donor exits, similar risks are likely to arise in other time-sensitive processes associated with programme closure. For example, disposal or transfer of assets, such as vehicles, equipment or residual supplies, has been shown in other humanitarian contexts to be vulnerable to conflicts of interest, resulting in favouritism in the allocation of assets (Adam and Fazekas 2023; Resimić 2025; Salame 2022; Jenkins 2024).

While it is not discussed specifically in the literature, it is likely such risks are particularly acute during donor phase-outs, when specialised staff are needed urgently to manage financial closure, conduct audits, oversee asset inventories and ensure compliance with donor requirements. Phase-outs often require the rapid recruitment of accountants, procurement officers, logistics staff and transition or exit managers to handle the administrative burden of closing programmes. Since these hires must often be made quickly and under time pressure, there may be limited opportunity to apply robust conflict-of-interest checks or to verify qualifications thoroughly, thereby opening space for nepotism, favouritism or politically motivated appointments.

Safeguarding strategies

Although rapid donor exits do appear to carry distinct corruption challenges, there is little dedicated guidance on anti-corruption approaches tailored specifically to rapid exit processes. The existing literature focuses primarily on efficiency, operational continuity and sustainability of the process rather than on corruption risks during exit. Nonetheless, a range of safeguarding options can be derived from two sources:

1. lessons from donor exit evaluations and from aid delivery in complex environments (i.e. conflict areas) where oversight is limited and risks are heightened
2. general anti-corruption strategies already used in development cooperation

Mainstreaming anti-corruption strategies into donor exits

While most donors have developed broad corruption-risk management systems for general aid programming, very few provide dedicated anti-corruption frameworks tailored specifically to rapid exits. As rapid donor phase-outs become more common, there is a growing need to adapt and extend mainstream anti-corruption strategies to the exit phase and to invest in developing more systematic, exit-specific safeguards.

Most donors recognise the importance of mainstreaming anti-corruption measures to safeguard development projects, typically incorporating prevention, detection and appropriate sanction mechanisms (Chêne 2010: 2). The most common approach in mainstreaming anti-corruption safeguards includes the adoption of strategies, protocols and standards that apply across development programming, rather than targeting specific sectors (Bergin 2025: 7; Fagan and Weth 2010). Realistic timelines and early planning can help ensure safeguarding measures are prepared and implementable when the exit is initiated.

In 2016, the OECD adopted a Recommendation of the Council for Development Co-operation Actors on Managing the Risk of Corruption, aimed at updating anti-corruption guidance and strengthening donor systems (OECD 2016). It identifies ten key elements, including to take into consideration the risks posed by the environment of operation (OECD 2016). The final point stresses the importance of political-economy analysis to understand recipient-country environments and tailor safeguards accordingly (OECD 2016), a principle that is especially relevant for rapid phase-outs, where context strongly shapes risks related to audits, staff continuity and logistical transition challenges.

Clear communication and support for national stakeholders

Clear, timely, and well-sequenced communication is repeatedly identified in exit evaluations as a core component of a well-managed exit, but it also functions as an important anti-corruption safeguard. Transparent and effective communication can improve staff morale, which in turn addresses corruption drivers such as feelings of abandonment and uncertainty about the future. Effective communication also reduces uncertainty, clarifies responsibilities and limits the opportunistic behaviour that often arises in periods of confusion as implementing partners have clearer expectations about programme wind-down, financial closure and final reporting.

Once staff feel supported, they are less likely to engage in corrupt practices. Broader organisational behaviour research reinforces this link: job insecurity is associated with increased unethical behaviour (e.g. Lawrence and Kacmar 2016). Clear communication and staff support during rapid exits therefore help maintain loyalty and reduce integrity violations. Coupled with active assistance in job searches and support for developing marketable skills, such communication can help maintain staff loyalty and continuity. Moreover, DFID supported local staff into new jobs during the exit from Vietnam (ICAI 2016: 24). Danida's (2015c: 13-14) guidance similarly stresses supporting staff during exits, including assisting with job searches and offering incentives to retain staff through closure, drawing on lessons from Benin where maintaining staff motivation proved challenging (Danida 2015d). In their study on USAID transitions, Rose et al. (2017: 18) note that local staff require special attention, with good practices including training and skills development to enhance future employability.

Proactive oversight

When donors rapidly scale down staff and supervision, oversight gaps quickly emerge. Maintaining proactive and intensified oversight during this period is therefore essential. Strengthened audits, active and safe whistleblowing channels, and clear accountability structures may help detect irregularities early, deter opportunistic behaviour and protect remaining funds and assets at a time when systems are most vulnerable.

Danida's guidance illustrates how donors can operationalise this. Danida (2015c; 2015b) recommends increasing the number and scope of audits during the exit period, stressing the need to schedule and contract final audits well in advance. Continuous audits throughout the exit can reduce risks of partner mismanagement and corruption, and programme officers are encouraged to prepare forward-looking plans to resolve outstanding corruption cases (Danida 2015b).

Closely related is the importance of strategically sequencing exit actions. Danida's (2015c) exit guidance note – used in Bolivia, Mozambique, and Nepal – highlights the need for rigorous administrative preparation, which is often underestimated. This includes developing a clear overview of all contracts, agreements and assets, and establishing a dedicated task force to monitor financial closure, reporting timeliness, accounts and audits (Danida 2015c: 12). Such structured sequencing not only supports an efficient exit but also serves as a practical anti-corruption safeguard by reducing ambiguity, strengthening controls and closing entry points for misuse. A related safeguard is ensuring the continuity of key staff, who can retain key knowledge around oversight and compliance processes implemented throughout the aid intervention and ensure these are upheld during the exit stage.

Remote monitoring

During rapid phase-outs – when donor presence on the ground decreases sharply and responsibilities shift to national staff (Howe et al. 2015) – remote monitoring can function as an additional anti-corruption safeguard. Its relevance is primarily transitional: few donors would plan to manage or oversee funds remotely in the long term once they are no longer active in a country. However, in the short window between announcing an exit and completing the financial and administrative closure, remote tools can help compensate for reduced physical oversight and maintain a minimum level of accountability.

Research from conflict-affected settings offers useful parallels as both humanitarian operations and donor exits face similar constraints: limited access, weakened supervision and heightened corruption risks. Jenkins (2024: 31), for example, highlights remote management tools in humanitarian assistance as a potential safeguard. These include technologies such as blockchain-based systems that create tamper-proof records of financial transfers and procurement transactions, enhancing traceability and reducing opportunities for manipulation. Although their application remains limited and evidence on effectiveness is still emerging (Hunt et al. 2022), such tools can strengthen documentation, support real-time oversight and provide an additional layer of protection during periods when traditional monitoring mechanisms are stretched.

Transparent management of assets

Risks of embezzlement or misappropriation of residual assets may also be addressed by various measures to safeguard the transparent management of assets. These include public asset registries, adopting transparent and verified asset disposal procedures (e.g. valuations by independent bodies), and publicly advertising sales or privatisation transactions (Adam and Fazekas 2023:16)

To counter the risk of incomplete fixed-asset records – which may impede accounting and verification – USAID recommends preparing a detailed fixed-asset registry and establishing procedures for annual inventories (USAID 2014; Bergin 2025: 19). Similarly, Danida (2015c) stresses the importance of preparing a comprehensive inventory of assets and handover or write-off procedures. Such tools can easily be adapted to rapid exits by increasing the frequency and rigour of verification as programmes wind down.

Moreover, addressing corruption risks linked to audits is equally critical: in exit phases, both donor staff and implementing partners may have incentives to underreport or obscure certain assets or transactions to avoid scrutiny, secure personal gains, or simplify closure. Strengthening independent and comprehensive oversight mechanisms (see McMinn Mitchell 2020), involving external auditors, and ensuring audit reports are publicly accessible can help mitigate these risks, along with other measures discussed earlier.

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www.u4.no

u4@cmi.no

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