Fostering Trust, Accountability & Inclusion at the Intersections of Democracy, Fiscal, Climate and Information Need

Contents

Who we are

The **Trust, Accountability, and Inclusion Collaborative - Funders for Participatory Governance** is a network of funders committed to advancing a world where power and resources are distributed more equitably, communities are informed and empowered, and governments and the corporate sector act with integrity for the good of people and planet.

Trust serves as the foundation for collective problem-solving and the effective functioning of democratic representation. It is the cornerstone from which **accountability** stems and is reinforced. This accountability extends to addressing contemporary global challenges, such as the climate emergency, and ensuring efficient local service delivery. **Inclusivity**, encompassing both decision-making processes and the distribution of resources across society, is crucial for fostering sustainable and equitable development. The TAI Secretariat supports our member funders to learn together and align efforts. In addition to funding more inclusive governance efforts around the globe, the TAI community also seeks to live the values it promotes by encouraging more transparent, participatory and accountable funding.

TAI PURSUES GOALS ORGANIZED AROUND THREE STRATEGIC PILLARS

What We Fund | optimizing the impact of our members' thematic portfolios

How We Fund | reinforcing inclusive, equitable, and effective grantmaking practices

For more about how TAI operates and our strategy, see our **website**

Funder Landscape | seeking to expand and enhance funder connections

WILLIAM + FLORA
Hewlett
Foundation

Foreign, Commonwealth
& Development Office

MacArthur
Foundation

CHANDLER
FOUNDATION

FORD
FOUNDATION

Luminate
Building stronger societies

OPEN SOCIETY
FOUNDATIONS

USAID
FROM THE AMERICAN PEOPLE

the David
Lucile & Packard
FOUNDATION

Shifts in context

EXTERNAL CONTEXT

The various indices of democracy, civic and internet freedom consistently tell a story of continued decline – the 17th year of decline according to **Freedom House**. This makes pushing for greater societal trust, inclusion, and accountability all the more challenging.

Nonetheless, there were some notable bright spots for democratic governance, such as the defeat of an authoritarian trending government in Poland, and the against-the-odds electoral victory of Bernardo Arévalo, an anti-corruption champion, in Guatemala.

Global challenges are pointing to the need for more effective or novel governance responses. The rapid scaling of artificial intelligence is one pressing example with growing calls to create inclusive governance models. A related shared concern is the rapid spread of mis and disinformation and failures to protect a healthy information environment. One risk is that growing geopolitical rivalries undermine the potential for meaningful multilateral action, or lead to rival governance approaches between say the US, China, and the European Union.

One encouraging sign of life on the multilateral front was the vote to create a United Nations tax convention, a push led by African nations and largely a response to concerns over the

benefits and legitimacy of OECD-led tax reforms. That said, the alignment of many countries behind the OECD reforms, including the pending implementation of a global minimum corporate tax, are themselves a sign of widespread recognition of the need to push back on corporate profit shifting.

In contrast, there has been slow progress on debt reform. However, there have been some positive demands for greater transparency of debt restructuring agreements to enable citizens to know what governments have signed up for.

On the climate front, the need for greater accountability is increasingly evident across the board. Concerns over corporate greenwashing only increased in 2023, while the integrity and additionality of carbon and biodiversity credits came under overdue scrutiny. The push for more inclusive processes for shaping climate policy and allocating funding is ongoing. The fossil fuel sector retains strong influence, aided by lobbying, corporate largesse, and disinformation. On the donor front,

while there is little doubt that donors are finally getting to the $100 billion a year in climate finance promised way back in 2009, follow-through on commitments remains an issue and not all projects tagged as climate-related have proven so in practice.

2023 also provided no shortage of reminders of the need to defend past transparency and accountability "wins." For example, the effects of the European Court of Justice ruling prioritizing purported privacy concerns over public access became all too clear for beneficial ownership – 13 of the 27 European Union member states have blocked or put severe barriers in place of public access to corporate ownership information. This prompted concerted (and unbudgeted for) advocacy with the European Commission to revise the rule to restore hopes for generalized civil society access.

Mobilizing funder attention on issues such as corruption remains a challenge amid so many pressing concerns and demands on resources. This is despite growing evidence of the use of corruption and illicit finance to fund other social ills, such as disinformation campaigns or sanctions evasion, and progress in closing loopholes, such as new beneficial ownership rules finalized for both the United States and Canada.

INTERNAL CONTEXT

2023 again proved a year of transitions and strategic refreshes among TAI's membership. Several member programs either wrapped up or initiated strategy processes. Such shifts always have connotations for the collective and the trend line is toward more emphasis on participation and inclusion, a willingness to consider political dimensions more explicitly, and some shift away from more technical transparency and related programming. You see this reflected in a careful member-led process to update TAI's brand to match (more on that below).

Changes in strategy lead to scaling of funding on some issues and exits from others, and we have seen more member interest in how to mobilize other funders (either to reinforce their new investments or to fill in where they are pulling back). This has been reflected in more asks of TAI to look at funding potential for specific subfields, undertake funder mappings, and engage non-member funders. The Secretariat has been experimenting with ways to conduct these activities efficiently and effectively.

TAI's reputation as an effective space for learning and for understanding the funder landscape has also led to bespoke requests to utilize TAI as a platform, even for non-member funders. A grant from the New Venture Fund to look at how to mobilize donor engagement on fiscal issues is one example, the ask from Wellspring, Hewlett, and Ford to host a learning community on gender-just economies is another. The Secretariat will need to be careful in assessing how many such requests it can accommodate effectively without undermining support to existing members, and in assessing what value these related efforts bring to core programming priorities.

A more familiar challenge is the regular shifts in funder priorities that stretch the common core across all TAI members. Throughout the year, the Secretariat saw clusters of different segments of members around different themes and needed to find a new frame to show the intersections and collective thrust. That frame also reflects the need to be relevant to the global context and explain how trust, accountability, and inclusion are important for helping address climate, inequality, and democratic governance challenges.

With the David and Lucile Packard Foundation joining TAI, there is a renewed sense of energy and urgency around civic space concerns and fostering the resilience of civil society partners. Along with increasingly clear threads around climate accountability, fiscal accountability, and information ecosystems, there will be some important choices to make among the membership in terms of prioritization as we head into the last year of the current 2020-24 TAI strategy. We have a good basis for those conversations given the strong team in place within the Secretariat - we have consolidated around a core team of four full-time staff combined with regular consultants. This helps us to cover the wide range of topics that TAI members are interested in pursuing, although we are stretched thin at times.

Progress

TAI TRACKS ITS PROGRESS ALONG THE FOLLOWING ALIGNED REPORTING INDICATORS:

STRATEGIC PILLAR	INDICATOR	2020	2021	2022	2023
What We Fund	% of member survey respondents that report TAI participation informed their strategies	(no data)	32%	32%	**31%**
	% of member survey respondents that report TAI participation informed their portfolio funding decisions	57%	21%	53%	**25%**
How We Fund	% of member survey respondents that report changes to **grantmaker approaches or practices** as a result of TAI participation	57%	32%	11%	**25%**
Funder Landscape	# of **unique funders** (institutional program or other organizational unit) represented at Secretariat-facilitated initiatives	35	41	75	**129**
TAI Collaborative Health/Operations	# of core institutional members	7	8	8	**9**
	% of member survey respondents that report at least one collaboration with another TAI member	78%	68%	63%	**75%**
	% of member survey respondents that report benefitting from collaborative initiatives	94%	100%	95%	**100%**

Each year, TAI conducts an annual member survey to assess the TAI's value to members, TAI's influence on members and on the funder landscape, and the health of the collaborative. You can find the full results **here**, and we've shared highlights below.

TAI'S VALUE TO MEMBERS

100% of survey respondents report benefiting from TAI's activities and initiatives in 2023. Members cite relationship building and peer learning as the most common ways they had benefited: **93%** strengthened existing relationships with other funders and **88%** formed new relationships with other funders in 2023.

When asked to rank the usefulness of TAI's activities, members ranked **hosting convenings and conversations** as its most useful function, followed by **brokering connections between individual members and other actors** and then **communicating and advocating broadly for the field.**

"Learning Days was a highlight. I appreciated the opportunity to meet and learn from practitioners and funders who work in slightly different, but related areas. In addition, TAI learning events expose me to researchers and experts who are not normally on my radar."

Member Funder

"It's important to have donor coordination and sector coordination on these issues and because of TAI we are creating a community of practice and also bringing people and ideas together."

Member Funder

"I also appreciate the opportunity to learn about the changes/shifts at peer foundations. The TAI platform makes it easy to stay up to date with peers and in touch with the many changes at partner institutions."

Member Funder

TAI MEMBER COLLABORATIONS

Member exchange continued at a healthy pace in 2023. This is especially evident in the realms of peer learning, exchange, and influence: in 2023, **94%** exchanged ideas and perspectives, **88%** explored common issues and advanced a shared learning agenda, **75%** responded to a request for information or feedback, and **56%** were influenced by another member's strategy or grantmaking approach.

The level of formal collaboration among members increased between 2022 and 2023: this past year, **69%** synchronized their strategic direction or grantmaking work, **44%** co-invested in a strategic grantee/opportunity, **38%** worked together on a country-level initiative, and **13%** co-invested in research.

TAI'S INFLUENCE ON MEMBER FUNDERS

In 2023, **31%** of members reported that TAI informed changes to their strategy, **25%** reported that TAI influenced funding decisions, and **25%** reported that TAI informed changes to their grantmaking approaches or practices.

—— *"Identifying thematic areas of focus, strategic directions and potential partners for scoping efforts in the exploratory project on Illicit Political Finance"*

Member Funder

—— *"Some of our grantmaking in the space of accountability and transparency in China's overseas natural resource supply chain was informed by discussions with TAI."*

Member Funder

—— *"I lead the Learning & Impact team, and the call that TAI facilitated on org-wide evaluations was particularly helpful as we continue to refine our approach."*

Member Funder

—— *"We also used TAI secretariat's information to inform and strengthen our approach to exiting responsibly."*

Member Funder

TAI'S INFLUENCE ON THE FUNDER LANDSCAPE

In 2023, **75%** of members reported that TAI helped to increase their institution's influence among funders that invest in related issues (up from 53% in 2022), and **56%** reported that TAI has supported their institution to influence another funder's strategic priorities or grantmaking practices (up from 37% in 2022).

TAI increases this influence in two ways: first, by making strategic connections that benefit its members, and second, by providing a highly visible platform for funders to share their own work.

> *"TAI's work on green accountability has helped us connect with other funders.*
>
> TAI Member

> *"TAI's sharing of [our] content...was useful to the field, and increased [our] profile as a funder."*
>
> TAI Member

> *"TAI facilitated an arena to speak to [our] work strategy and country context."*
>
> TAI Member

Members are increasingly leveraging TAI's content to connect with funders outside the membership and to promote our collective work. In 2023, **73%** of members shared TAI written products or reports with a non-TAI funder (69% in 2022) and **73%** of members encouraged non-TAI funders to attend TAI events (up from 48% in 2022). This speaks to TAI's growing visibility and credibility. That visibility was also boosted by TAI placing opinion pieces and articles in major publications for the funder community (see Communications section below for details).

PARTICIPATION

Excluding the TAI secretariat, 518 different individuals participated in TAI offerings in 2023. This included 136 staff from within TAI member institutions, 195 from among non-member funders and 185 practitioners. The total number of instances of participation was significantly higher as many people joined multiple events throughout the year.

Participation from within our members increased significantly from 159 instances in 2022 to 252 instances in 2023 - up 59%. This is a positive signal given Steering Committee interest in broadening participation in TAI conversations from within member institutions, although it should be noted that volume of attendance varied significantly across members, only in part reflective of member size.

The significant increase in non-member funder attendance at TAI facilitated conversations (195 individuals from 120 different funding institutions, inclusive of intermediary funders) suggests that TAI is being effective in building visibility with more funders and creating new relationships and engagement under the Funder Landscape pillar.
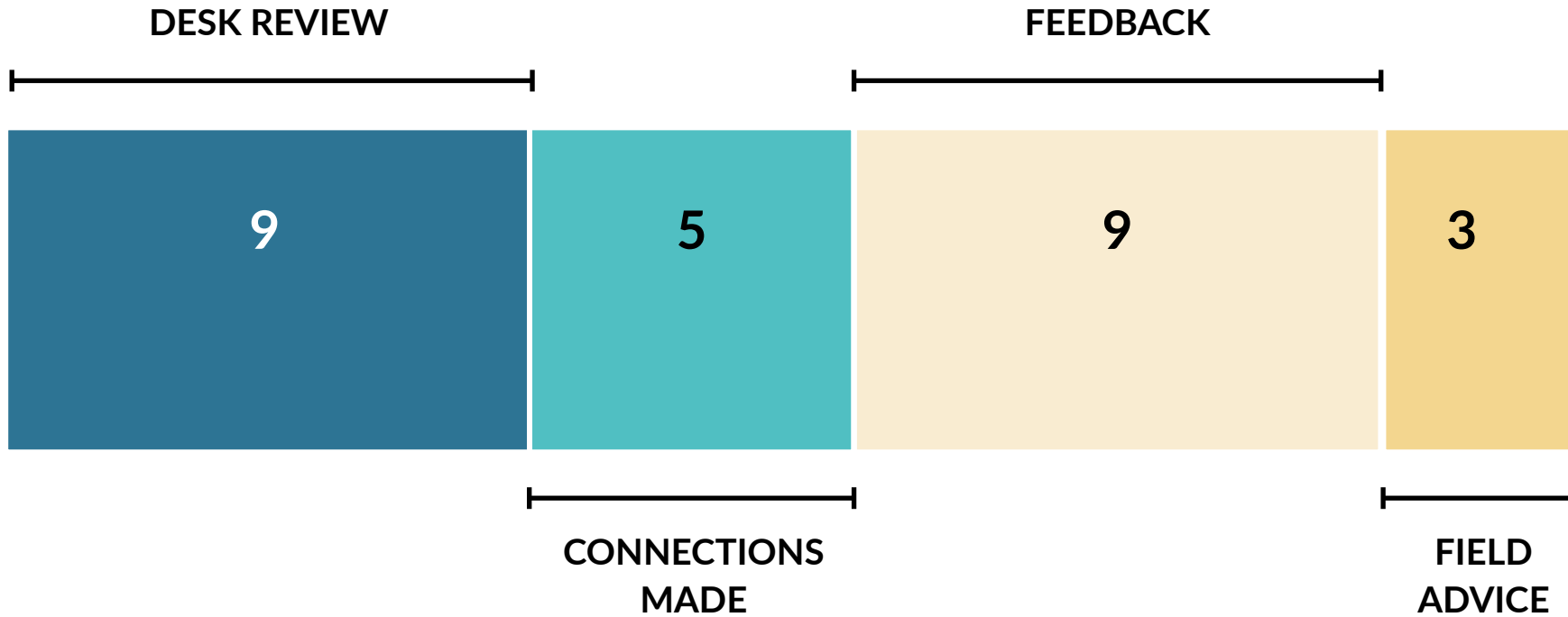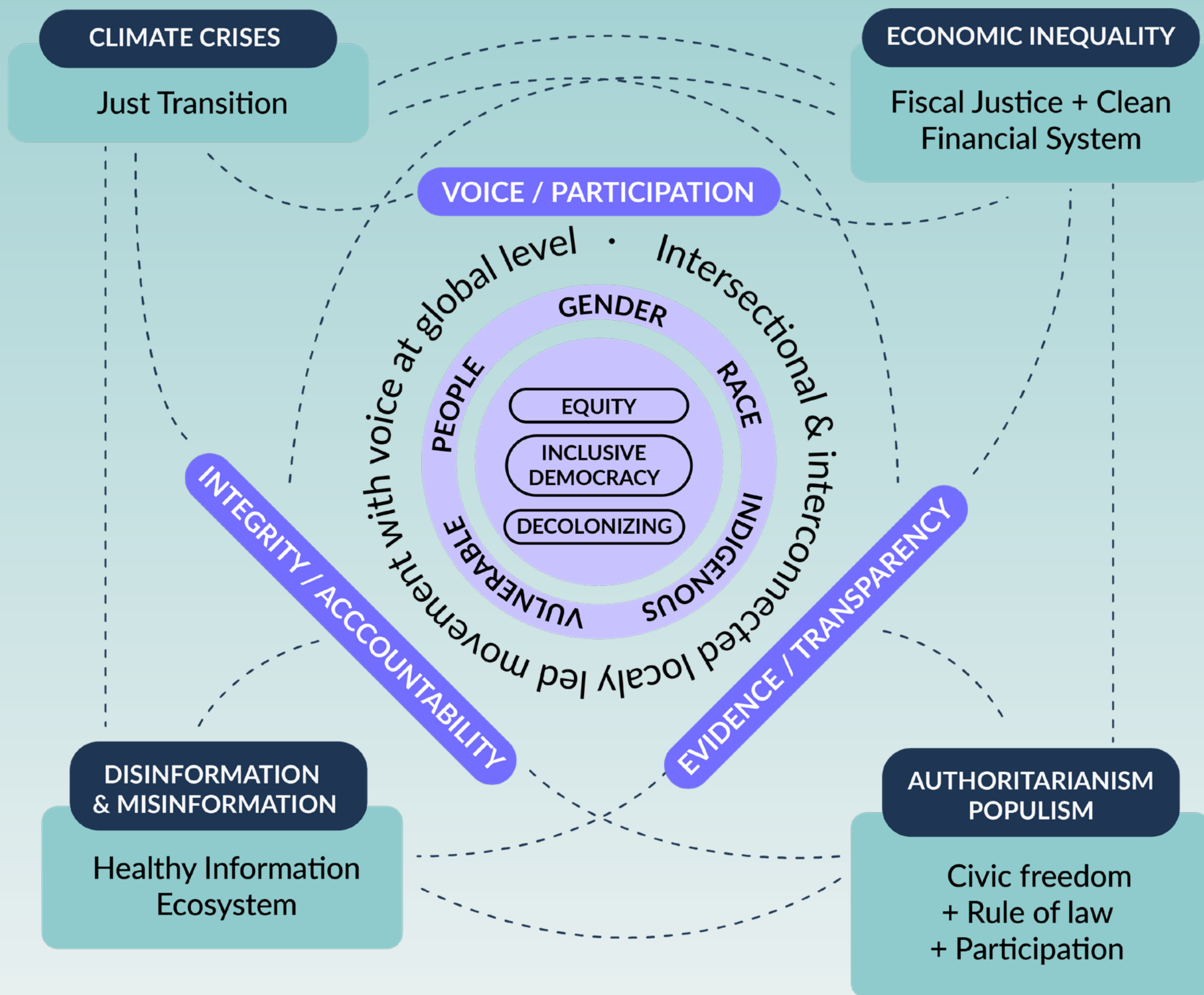
What did we do in 2023?

STRATEGY OUTPUTS

In 2023, TAI delivered seventy-three strategic outputs across our three strategic pillars - those outlined in our work plan, plus a few responding to emergent opportunities. That is 70% more than we did in 2022 (43). Half (52%) were organized as events, 16% were products delivered, and 14% were combinations of events and products. The increase reflects the fact that this year we included our media presence, represented by blogs or op-eds published on TAI's platforms or as guest posts. (18%).
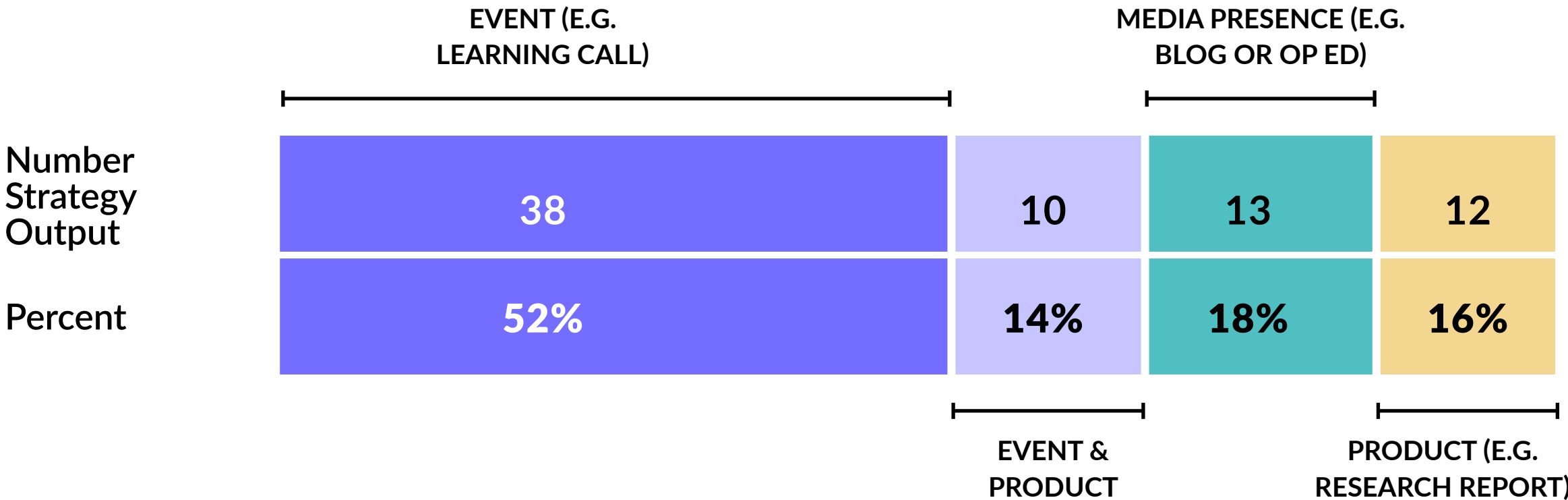
BILATERAL SUPPORT

TAI reserves some Secretariat time to offer bespoke support to individual funder members. In 2023, the Secretariat provided 26 instances of individual bilateral support; this is 15 more than the 11 provided in 2022. Providing feedback on draft strategy or program documents and talking through specific opportunities were the most common types of ask.

	EVENT (E.G. LEARNING CALL)		MEDIA PRESENCE (E.G. BLOG OR OP ED)	
Number Strategy Output	38	10	13	12
Percent	52%	14%	18%	16%
		EVENT & PRODUCT		PRODUCT (E.G. RESEARCH REPORT)

	DESK REVIEW		FEEDBACK	
	9	5	9	3
		CONNECTIONS MADE		FIELD ADVICE

CLIMATE CRISES
Just Transition

ECONOMIC INEQUALITY
Fiscal Justice + Clean Financial System

VOICE / PARTICIPATION

Intersectional & interconnected locally led movement with voice at global level

GENDER
RACE
INDIGENOUS
VULNERABLE
PEOPLE

EQUITY
INCLUSIVE DEMOCRACY
DECOLONIZING

INTEGRITY / ACCCOUNTABILITY

EVIDENCE / TRANSPARENCY

DISINFORMATION & MISINFORMATION
Healthy Information Ecosystem

AUTHORITARIANISM POPULISM
Civic freedom + Rule of law + Participation

PARTNER ADVICE

TAI has always provided advice to field organizations in an unofficial capacity, wanting to be helpful given our vantage point on the funding landscape and field as a whole. However, we had not tracked those instances. Starting in February 2023, we began logging instances of advice, so we can have a better understanding of whom we are reaching and with what types of requests.

We found that the Secretariat team responded to 42 requests for strategic or technical advice from field partners between February – December 2023. The majority were requests for guidance on funding prospects and understanding the funding landscape, although there were also regular asks to review draft strategy framings and documents. While some Southern-based country groups did reach out, the majority of those requesting support were Northern-based internationally operating NGOs.

HIGHLIGHTS

This section details what we delivered structured according to our **12-month work plan** as well as new activities added since. The plan was approved in April 2023, so it will be carried through to the end of Q1 2024. Accordingly, some activities remain in progress.

While we present here below activities organized by TAI strategy pillars, we made a conscious effort to connect workstreams and funders working on interrelated themes: pushing back on authoritarianism, securing a just energy transition, building a healthier information ecosystem, more accountable economic power, and questioning the role and power of philanthropy to ensure it becomes more equal and useful partner to those at the forefront of the rights struggles.

CROSS-CUTTING

ACTIVITY	STATUS
TAI Annual Learning Days	We hosted TAI Annual Learning Days in Lisbon, where 40 funders and practitioners gathered to foster an understanding of resilience and resistance strategies used by transparency, accountability and participation activists in restrictive and authoritarian contexts; and to identify innovative and collaborative ways in which funders support these. Outcomes of the **Learning Days** offered valuable input to our Steering Committee retreat and informed our 12-month Work Plan.
Updating shared narratives	As a result of collective reflection with our members and with the broader funder community, we decided to **change our name to Trust, Accountability, and Inclusion Collaborative,** to better reflect our core values. We keep our acronym TAI, symbolizing the continuity of our actions and that our vision remains steadfast. You can read more about the thinking behind this change **here**.

WHAT WE FUND

ACTIVITY	STATUS
Debt Accountability Working Group	The Debt Accountability Working Group hosted 3 virtual meetings, to coordinate and strategize among staff with debt-related portfolios and explore field opportunities, such as the potential to foster country-level debt accountability frameworks. Expert practitioners shared experiences from different regional perspectives.
Tax Funder Working Group	The Tax Working group met three times sharing portfolio updates, discussing emergent opportunities and doing deep dives on topics of funder interest, such as exploring the meaning of the new United Nations mandate on global tax, and the intersection of tax and gender. One outcome of these meetings is that TAI was offered the role of coordinating the new gender just economy funder learning community (read more about it below). Additionally, TAI attended the Tax and SDGs Conference in New York and cohosted with UNDP the plenary on the funding landscape. Our headline - funding to tax issues is a tiny fraction of both ODA and philanthropic funding, despite its critical importance for achieving the SDGs and responding to the climate emergency.

**WHAT
WE FUND**

ACTIVITY	STATUS
Building healthy information ecosystems	We developed a visual tool on **What makes for a healthy information ecosystem?** a related blog **Fighting Online Lies and Deception Requires Large-Scale Philanthropic Response** and an interactive **mini-site** to help funders navigate this complex field and identify gaps and funding opportunities. We published op-ed in Chronicle of Philanthropy on **Fighting Online Lies and Deception Requires Large-Scale Philanthropic Response** We launched a report on **Effective Data Use: Lessons from Data for Accountability Projects** and conducted an interview with **Observacom and UNESCO on the regulation of social Platforms in LAC (blog)**, also available in **SPANISH** TAI has been mapping philanthropic funding to support healthy information ecosystems. The report will be launched at the GovNet meeting in March 2024.
Information Integrity Community of Practice	USAID and TAI organized and cohosted three convenings of funders and practitioners on emergent topics of shared interest to strengthen programming to counter mis, dis, and mal-information. The first convening mapped out the overall landscape, the second explored the role of monitoring, evaluation and learning in building information resilience, and the third on information for social and behavior change.
Taking on dark money that undermines democracy - where can philanthropic $ make a difference	We published a **scoping report** authored by Andrew Clarke with support from the TAI Secretariat that lays out funding opportunities, an assessment of current obstacles and challenges, and innovative approaches to defend democracy and human rights from illicit finance and kleptocrats. Building on the outcomes of the report we are collaborating with the Centre for Financial Crime & Security Studies (RUSI) to discuss the future of the Financial Action Task Force (FATF).
Funding Trends	We published our latest review of **International Funding Trends in Government and Civil Society** (A Deep Dive into 2021 OECD Data). TAI reviewed the **allocation of philanthropic funds and ODA flows to support anti-corruption efforts in recent years** and found that, despite collective efforts, funding for this critical work is minimal and declining.

**WHAT
WE FUND**

ACTIVITY	STATUS
Scoping on funding around tax and corporate accountability (New)	In order to inform funder strategies, OSF commissioned a study to analyze funding trends on **tax justice** and **corporate accountability/monopoly** between 2018-2022. It looks across all geographies and funding provided by philanthropies, donor governments, and multilaterals.
Gender Just Economy Learning Platform (New)	With support from Wellspring and Hewlett Foundation, a new Collaborative for a Gender-Just Economy is in the making. It aims to support better collaboration and mobilize greater resources to advance gender-just economies in the Global South. This donor collaborative has two connected components: a pooled fund of committed and values-aligned funders (to be managed by the Global Fund for Women) and a learning community that promotes and facilitates dialogue about effective grantmaking approaches, strategies, practices, and tools to advance a gender-just economy (to be hosted by TAI).

At the **EDGE Funders Conference** we moderated a session on Gender Just Economy, together with Wellspring, Ford, Laudes Foundation, Both Ends, Calala Women Fund, and Observatori del Deute en la Globalització. Our **blog** took inspiration from the session. |
| **An Opportunity to Deepen Democracy and Equity through Public Budgeting (New)** | With support from the Gates Foundation, this project aims to contribute to future frames and strategies that make progressive fiscal policies more likely in countries around the world. It aims to do so by undertaking country-focused research to generate a conversation about a "fiscal ecosystem" approach to democratize the budget process and improve its outcomes. A pilot case study will be undertaken in South Africa to test and refine the research methodology prior to rolling out the full project.

This activity started in Q4 2023 and will continue in 2024. |
| **Democracy** | We hosted the funder call: "Building Narratives for Democracy", where Beatrice Reaud (USAID) and Haim Malka (Metropolitan Group) presented the main findings of their research on democracy narratives across Latin America, Africa, Eastern Europe, and Southeast Asia, emphasizing the need for a proactive shift towards values-based narratives to counter the rise of authoritarian influences.

Individual members also shared their views of democratic participation trends and needs, which TAI helped to promote - one example is the **interview with Amina Salihu of MacArthur Foundation.** |

**HOW
WE FUND**

ACTIVITY	STATUS
Transparency and Accountability for Funders	We developed, together with global philanthropy network WINGS and Helen Darbishire a guide: **Moving from reflection to action. Guide on transparency and accountability for philanthropic organizations** and turned it into an **Interactive site** to offer willing funding organizations a detailed step-by-step guidance on designing and implementing transparency and accountability plan. The guide was translated into Spanish **De la Reflexión a la Acción Guía sobre transparencia y rendición de cuentas para organizaciones filantrópicas (issuelab.org)**
Shifting Power **Funding locally led initiatives and intermediaries**	We hosted funder calls, conducted interviews, published blog articles and also participated in several funder convenings where we hosted sessions on the various aspects of how philanthropy can shift power dynamics and localize funding, including through intermediary funders.We are happy to see growing funder interest on these issues and on the approaches and practical steps needed to implement change. **We hosted:** • **call with Pur-Ple on how to fund through intermediaries** • **call on Preparing movements for success** • **study and call with Socio Environmental funds in Latin America** • *"Approaches to Partner Support"* with insights from Laura Bacon from Lumintae. You can find links to Luminate's Grantee Perception Report, as well as its 2023 Exiting Grantee Survey in this **blog**. **We conducted interviews on systems change including:** • **Interview with Guerrilla Foundation** • **Interview with Bosch Foundation** • **Interview with Collective Abundance** • **Funders call with Bosch Foundation, Abundance and Guerrilla Foundation** We participated in Funder events, including at the WINGS Forum in Nairobi and hosted a session on **integrating inclusion lens to thematic programming**. You can also read our **Blog in Alliance Magazine** on the take-aways, including the need to focus more on process rather than on result, and the need to see gender equity and social inclusion as a set of values, something shaped in shared knowledge spaces.

FUNDER LANDSCAPE

ACTIVITY	STATUS
Funders prospecting for fighting corruption	We completed a mapping of current and prospective funding for the international anti-corruption field together with leading field partners. This was the basis for engagement events, including a donor dinner at the Skoll Forum and online webinar. Resulting funding cases were provided to field partners for use in their own fundraising efforts.
World Bank Governance and Institutions Trust	We provided light touch support for ongoing Chandler, Hewlett, MacArthur joint investment in the trust fund: TAI shaped agenda for annual Partner Meeting held at the end of June following World Bank Anti-corruption for Development conference; agreed work plan for next year ; co authored blogs - one by each of TAI members with World Bank team.
Green Accountability	Together with the Global Partnership for Social Accountability and Blended Finance Taskforce, we launched our "**Better Accountability, Better Finance**" consultation paper to call for stronger accountability and transparency in climate finance. We also hosted three sessions during Climate Week NYC on different accountability dimensions and supported the World Bank in design and launch of their Green Accountability call for proposals and resulting project now led by World Resources Institute, Huairou Commission, and SouthSouthNorth. We cohosted a sustainability roundtable with Patrick J. McGovern Foundation and Open Contracting Partnership on how transparent and participatory procurement can strengthen climate action - read **the top 5 takeaways**. **Other outreach on this topic included:** • **Word of the Week is…Accountability** (blog) • The Missing 'G' in ESG - Can Sustainability-Linked Finance Fill the Gap? **Part 1** and **Part 2** (blog) • Consultant brief on governance indicators • **Greening social accountability for climate finance** (blog) • **What comes first, fairness or climate action? We can't succeed in either unless we address both** (blog)

FUNDER LANDSCAPE

ACTIVITY	STATUS
Climate: Roadmap for participation in energy transition processes (New)	We partnered with the Extractive Industries Transparency Initiative (EITI) to give input on how lessons from the extractive industries can inform better governance of fast growing renewable energy sectors. Actions included speaking on a panel at the EITI conference, a presentation to the EITI board, input into a mapping of governance risks, and this blog on **Getting to Responsible Renewables**. Recognizing the growing tension between the need for fast growth of renewables and the need to protect community rights and assure integrity of project development, the Secretariat began to explore with these need to be mutually exclusive. TAI commissioned a scan of relevant literature and potential learnings from other sectors - to be discussed with funders in 2024.
Fund Fiscal Advocacy (New)	With support from the New Venture Fund, this project will build out options to test ways to strengthen funder interest in fiscal issues, especially participation and accountability dimensions, and encourage ambitious donor commitments amid broader financing for development debates. This activity only started in Q4 2023 and will continue through 2024.

Lessons Learned

The Secretariat revisited our learning agenda in 2023. This began by reflecting on our collated insights on what makes for effective collaboration as **published** by Stanford Social Innovation Review. We first returned to the seven learning questions originally outlined in our Monitoring, Evaluation, and Learning (MEL) Plan and experimented with learning logs that invited the team to match learnings against the questions. This process generated several reflections:

- **Questions focus on the "what" over the "how."** The questions seem to set an agenda for the field, focusing on macro-level trends and priorities. They may help us prioritize what themes to focus on, but they may not deeply inform our practice.

- **We are missing "what works?" & "what doesn't work?"** The questions focus on capturing current trends and opportunities for the future, without inviting much reflection on what we have learned through current and past efforts.

- **Many questions overlap and feel repetitive.** For instance, "What windows of opportunity are opening for TPA fields and goals?" and "What opportunities are emerging...for joint action or funding?" yielded similar answers, and logs about threats/opportunities often mirrored each other.

- **With this structure of questions it has proven difficult to tease out cross-cutting learning.** We tackled the questions project by project and documented many micro lessons specific to each. It was less obvious how to extract lessons that would be broadly relevant to the whole team / to future work (tension between depth and breadth).

After identifying several shortcomingw with this approach, we began experimenting with what we are calling "Learning Canvases" - in effect "dossiers" of opportunities, threats, and reflections on the state of the field. These canvases are organized around emergent clusters of TAI programming for members as follows:

» **Climate & Natural Resource Accountability**
» **Information Ecosystems**
» **Fiscal Accountability**
» **Democratic Accountability**
» **Localization & Shifting Power**

We have provided a sampling of insights and the structure of the canvases below. Members have access to these Canvases which we update on a regular basis.

Finally, in addition, the regular learning calls that we host for members and other funders, for example on new research, evidence or tools, we have also begun regularized Secretariat "learning chats" that are monthly opportunities for internal reflection on the TAI Secretariat's own role and practice on such topics as bridging silos and supporting field funding. You can find summary snapshots of these chats **here**.

We are lucky to have MEL adviser, Laura Budzyna, to help guide our learning practice. For more details on these 2023 shifts, see **TAI Learning Updates** as presented to the TAI Steering Committee.

ILLUSTRATIVE FIELD-WIDE LEARNINGS:

- There are accountability gaps at various levels in responses to the climate emergency ranging from accountability of donors to meet funding commitments through to accountability of private sector claims for emissions reduction to accountability of government and private sector to local communities directly affected by climate impacts and energy transition investments. Research commissioned by TAI and partners suggests that every dollar invested in accountability measures could save between $3 and $12 - much needed funds for a just transition.

- Much climate funding is focused more on technical solutions to the emergency and there is a growing subset for "climate justice" with a welcome focus on getting money to grassroots actors, especially indigenous peoples. However, climate governance dimensions tend to be under invested in, falling in the gap between both approaches.

- Building on TAI assessments of civil society participation in global funding mechanisms undertaken to inform the creation of the Pandemic Fund, we find there are shortcomings in the governance of climate and energy transition funds. Civil society representation is often tokenistic and that can impact funding choices and delivery oversight. As the World Bank starts hosting the new Loss and Damage Fund, these insights suggest some innovation is needed - there is no "best practice" model to copy.

- There is some growing donor interest in tax issues from funders motivated by other issues, such as climate or equity, as evidenced in part by those joining meetings of our tax working group. There is recognition that we are at a moment of reform in tax debates, exemplified by the successful push by African nations for a UN tax convention, that should favor greater inclusion and tax justice. The year ahead will be critical for making good on that potential. Currently, funding for tax justice remains very small (as little as $25 million a year) as confirmed by TAI research.

- With a growing list of countries facing imminent fiscal crises, those countries already renegotiating debt burdens have had a tough time. However, even where

agreements have been reached the terms are typically not made public. Advocacy in Sri Lanka suggests this lack of transparency can mobilize some unlikely bedfellows - both local and international civil society and private bond holders demand disclosure. Greater debt transparency should inform national debates on sustainability of future debt and encourage development of debt accountability frameworks.

- Traditional approaches in using transparency, accountability and participation tools do not always work - especially if not designed by and with those whose rights aim to advance. These tools though are key for any democratic process and for building trust and inclusion. TAI's opportunity is to build on its expertise in these themes and be a bridge and incubator of ideas for funders across democracy, rights, governance, gender and social inclusion, anti-corruption, illicit financial flows, and more.

- Given the complex challenges posed by threats such as misinformation, disinformation, and cybersecurity risks, TAI has been advocating for fostering funder collaboration among diverse elements of the information ecosystem, including access to information, independent media support, and tech accountability. The lack of shared

understanding and coordination across these elements is identified as a practice gap. TAI's role can be to continue to serve as a platform where funders and grantees can find best practices, new tools, and resources.

- TAI's latest Healthy Information Ecosystems scoping shows an important decline in philanthropic funding for Healthy Information Ecosystems. However, there is a growing interest in how to leverage digital technologies to promote government and organizational transparency. Advances in technology, specifically AI-driven data verification tools, present opportunities to enhance information integrity, but there are not many knowledge-sharing spaces convening funders, practitioners, and researchers on this topic. This aligns with the positive reception given to the Information Integrity Community of Practice, where TAI acts as a co-organizer and partner.

ILLUSTRATIVE LEARNINGS ON TAI ROLE AND FOSTERING COLLABORATION:

- TAI is a valued platform for field partners to seek advice, most often on the funding landscape, but most direct outreach is coming from international and Northern-based organizations. This suggests that a conscious effort will be needed to diversify that access and raise awareness, but recognizing there are limits on the time that the Secretariat can invest on this type of support that is not member-focused.

- Building trust takes time but it is time well spent. For instance, TAI's thematic working groups are attracting growing numbers of non-member funders, and from these spaces emerge new initiatives that explore and promote new social contracts, for example, based on gender equality and social inclusion. What is not yet evidenced, is translating new funder interest on intersectional topics into significant new funding for those topics.

- Welcome attention to funding more locally-led initiatives and shifting power has led to many inspiring examples of more equitable forms of operation, participatory strategy and grant-making practices; however for many philanthropic actors rhetoric rarely matches reality yet;

boutique efforts are more common than mainstreamed practice. So, it helps to offer concrete examples of what works (and what does not), always with a reality check on what donors' infrastructure makes possible at a given time.

- A variety of funder networks and learning communities work around one or more of the themes TAI addresses and we find it helpful to be open and proactive in partnering, and avoiding duplication or unhealthy competitive dynamics. TAI has been co-hosting sessions, funder calls, and/or publishing jointly with, for instance, WINGS, Human Rights Funders Network, EDGE Funders, Funders for Organized Rights in the Global Economy, PHILEA, and Ariadne. It remains a challenge to define clear parameters but we find strength in connecting and collaborating around shared values and visions.

- For our actions to gain legitimacy, be grounded in realities, and recognize power dynamics (among different types of funders and activists/partners/grantees), we find that careful engagement of local activists, movements and other voices and experiences contributes to richer and more nuanced funder debates (as was the case at the 2023 Learning Days).

- Based on our review of three years of Collaboration Case Notes, TAI delineated 5 factors for impactful funder collaboration: i) clear, aligned and measurable

objectives, ii) the right people in the room with a clear model for decision-making and trust, iii) efficient and timely information sharing, iv) adapt as you go, v) embed utility for field partners.

- TAI explorations with members suggest that it is better to start small, so support two to three funders to come together around a shared interest, rather than try to find an opportunity to engage many at once. Ownership and buy-in come more easily when one of just a few "founding" funders.

Climate / Natural Resource Accountability

THREATS/CHALLENGES	OPPORTUNITIES
•	•
•	•
WHAT'S WORKING?	**WHAT'S NOT WORKING?**
•	•
•	•
WORKSTREAMS	**PUBLICATIONS**
•	•
•	•

*TAI Learning Canvases 2023

Operations

MEMBERSHIP AND GOVERNANCE

In Q4 of 2023, TAI was delighted to welcome the David and Lucile Packard Foundation as a Core Member. Its motivation to join TAI comes from the Foundation's growing focus on inclusive participation and desire for a space to work with peer funders on funding international civil society, specifically through the newly designated Civil Society and Leadership (CSL) Initiative.

After a fruitful relationship between the Skoll Foundation and TAI, in which TAI and its members contributed to the development of Skoll's portfolio on healthy information ecosystems, Skoll will be concluding its associate membership given that their clarified thematic and geographic priorities overlap less with those of other members. We appreciate Skoll's trust in our work and will continue to look for ways to help promote their effective governance and information integrity funding, including in the United States.

The composition of our Steering Committee saw several changes following staff turnover and strategy shifts among our members. The TAI retreat in January 2023 was an important moment to connect, and we held three virtual quarterly meetings. In-person gatherings will be valuable in 2024 as we work on our strategy refresh.

The Secretariat is now a core staff of four (Executive Director, Deputy Director, Program Coordinator and Communications Officer), but with effective use of consultants' time. We want to thank Baba Gariba for all his contributions; his MEL Fellowship concluded at the end of the calendar year.

FINANCES

TAI retains a reasonably healthy financial picture heading into 2024. In 2023, we had a 14% overspend compared to the 2023 budget originally approved by the Steering Committee. The increased spending was in response to additional asks from specific members for which we received top-up funding during the year. This included additional funds from OSF for funder mappings. A significant portion of the additional spend was the increased fiscal sponsorship fees that were incurred for the new grants from Packard, New Venture Fund and to host the gender just learning community. These were not anticipated at the beginning of the year.

TAI provision spending figures 2023

Expense	Actual Spend	Approved Budget	Budget vs Spend Variance	% Actual / Budget	Rationale for variance over 10%
Salaries & Benefits of Direct Staff	$624,138.48	$562,353.12	$61,785.36	111%	Communications role shifted from consultant to full-time staff.
Consultants	$291,578.93	$275,100.00	$16,478.93	106%	-
Professional Fees & Professional Development	$20,252.12	$12,5000.00	$7,752.12	162%	Costs originally anticipated as consultancies recategorized.
Occupancy, Office, Furniture	$23,924.55	$32,057.88	($8,133.33)	75%	Fewer office rental needs as disbursed team.
Travel, Conferences, Events	$81,478.36	$90,700.00	($9,221.64)	90%	-
Management Fees	$149,513.50	$71,666.67	$77,846.83	209%	Late year increase as new grant funding received (10% on receipts)
TOTAL EXPENSES	**$1,190,885.94**	**$1,044,377.67**	**$146,508.27**	**114%**	

Ford Foundation, Luminate and OSF (those with pending renewals in 2023) made multi-year financial commitments as Core Members. In addition, in 2023 we secured additional funding from OSF, the Bill and Melinda Gates Foundation, the New Venture Fund, the Wellspring Philanthropic Fund and the Hewlett Foundation, for the development of new projects such as research, campaigns and hosting of a gender-just learning community.

We ended 2023 with a cash balance of $1,451,908 and net assets of $3,115,908. There will be a higher budget for 2024 to encompass the new project costs, notably our hosting of the Gender Just Economy learning community.

One challenge looking forward is the heavier reliance on a subset of members contributing beyond the minimum membership level. One or two members are due to end their programming on TAI-relevant topics in the next 12 to 18 months, which will likely lead to reduced income for TAI. This points to the need to revisit the medium-term financial model for TAI for the next strategy period.

COMMUNICATIONS

In 2023, TAI remained committed to sharing knowledge, producing over **40 weekly newsletters**. These newsletters featured more than 170 carefully selected Tools and Trends for Funders, which can also be found in our website **library**.

The Weekly Newsletters evolved into a vibrant tool for fostering community dialogue and facilitating conversations on pressing political and social issues. Each issue features the latest news on the field, the work of our member organizations, and events and career opportunities. In May 2023 we surveyed more than 50 frequent readers to evaluate the newsletter's performance, and around 96% rated the quality of the information provided in this newsletter as excellent or good.

How would you rate the quality of the information provided in this newsletter?

56 respuestas

35,7%

62,5%

● **Excellent**   ● **Fair**
● **Good**   ● **Poor**

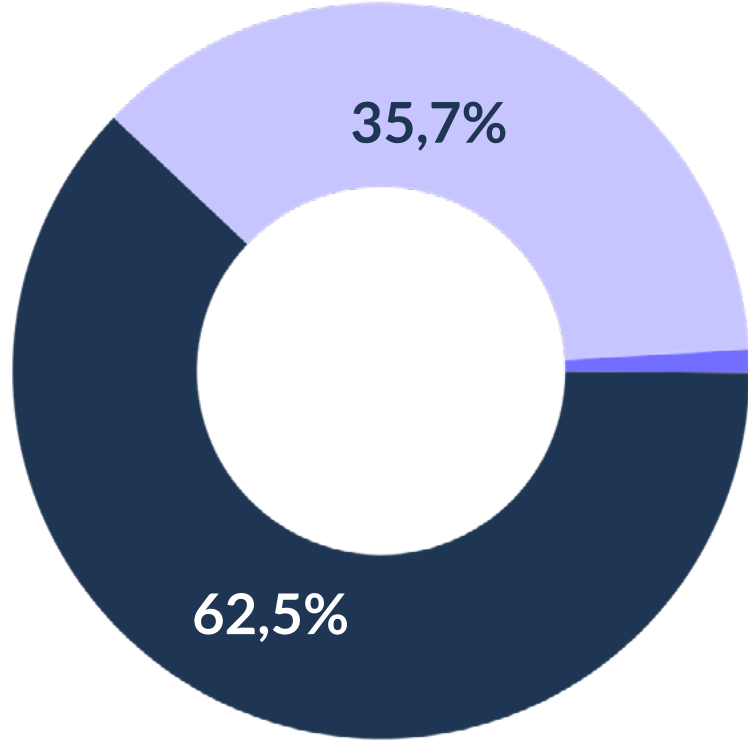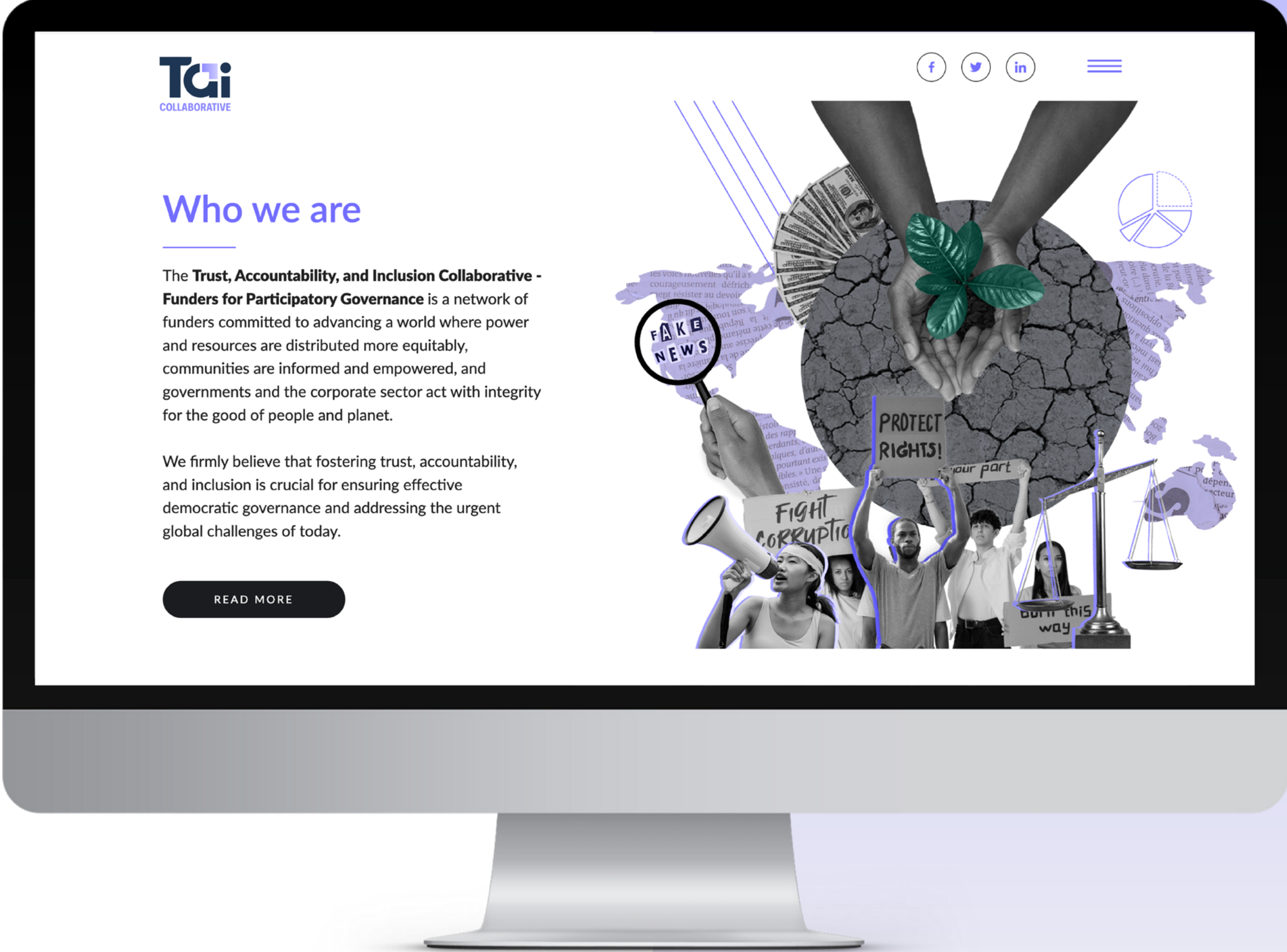Fig 1: Pie chart taken from the weekly newsletter evaluation survey

We published over 30 insightful blogs, including bilingual pieces like "Urgent action required for a robust renewable energy sector / La necesidad de medidas urgentes para lograr un sector de las energías renovables robusto" and "To regulate or not to regulate: the question is how? / Regular o no regular: la cuestión está en el cómo."

Our blogs covered a wide range of topics, from the complex dynamics of powershifts to civic rights, gender equality, localization, and participatory strategies. TAI´s editorial explorations aim to align with global events and provide actionable knowledge. We were able to partner with expert staff within our members and their grantee organizations to place content in publications that are influential in the funder community, including Chronicle of Philanthropy, Devex and Alliance Magazine.

In 2023, TAI also published 9 impactful reports on pivotal topics such as philanthropy, localization, kleptocracies, green accountability, funding trends, and fiscal governance. We've had the privilege of working with esteemed authors and institutions including Andrew Clarke of Keseb, Aly Rahim of the Global Partnership for Social Responsibility, and Intention 2 Impact. Additionally, our very own Cristina Ordóñez and Jenny Lah have contributed invaluable insights, mapping trends to help to shape meaningful dialogues in the sector.

We introduced a new visual tool envisioning a healthy information ecosystem, a data dashboard on Governance funding trends, and an updated version of the Transparency and Accountability Guide in collaboration with WINGS.

We developed two series: "The missing 'G' In ESG" and "Advancing system change in philanthropic organizations," led by Michael Jarvis and Eszter Fillipinyi respectively. Highlighting our commitment to fostering dialogue, we conducted enriching interviews with thought leaders such as Romy Kraemer, Eve Nagel, Amina A. Salihu, and Samie Blasingame, each bringing unique insights.

Late in 2023, we unveiled our newly rebranded website. This updated online presence aligns with our fresh brand identity, color palette, and overall vision for the future. While our core principles remain unchanged, we recognize the importance of adapting and growing alongside our vibrant community of members.

TAI website experienced a substantial surge in user traffic, surpassing 29,000 users in eight months, with a monthly average of around 4,000. The intensified blog output contributed to improved search engine visibility, expanded online presence via social media, and the establishment of the website as a field authority. Together with the increased blog activity, our rebranding announcement generated heightened interest.

"Congratulations, Michael and team for all the work put into this rebranding. The website looks indeed great!!"
Alvin Mosioma, OSF

On social media, 2023 has marked a strategic focus on engaging with our audience in a manner that is both efficient and human, aligning with the collaborative and inclusive nature of our organization. On **LinkedIn** we totaled 2 480 new followers in 2023 (we ended the year with 4 893 followers); 6 150 page views and 2 870 reactions to our posts. On **X** (formerly Twitter) our posts consistently earn an average of 9,000 monthly impressions, equating to a daily average of 326 impressions. See our interactive reports on TAI´s social media growth on LinkedIn and X.

Diversity, Equity, and Inclusion

TAI reaffirmed its commitment to Diversity, Equity, and Inclusion by including this last value and objective in its new name. TAI members recognized the importance of creating a more inclusive and diverse environment and this was reflected in the rebranding working group, which dedicated considerable time and effort to ensure that these values were not just superficially integrated but became integral to the fabric of the collaborative´s new ethos.

In 2023, the Secretariat actively invested in establishing new norms of working. The team comprises individuals from five different nationalities, spanning four continents, with diverse backgrounds and experiences.

One of these new norms was the decentralization of its operations, which started in 2022. This strategic move aimed to derive benefits from having staff located closer to different geographies. The decentralization was not only geared towards enhancing member engagement but also fostering closer interaction with partners and gaining on-the-ground programming perspectives. By tracking instances of support to field organizations we now have data by which we can assess how inclusive those offerings are. Even though not our primary mandate, the Secretariat wishes to increase its advice to those organizations based in the South.

In addition, the collaborative demonstrated intentionality in bridging experiences between young professionals from the Global South and U.S.-based organizations through continued participation in the Atlas Corps program. This program serves as a vehicle for fostering cross-cultural understanding and collaboration, aligning with the initiative's commitment to inclusivity.

INTELLECTUAL PROPERTY

All TAI publications are published under the Attribution-NonCommercial-No Derivates 4.0 International (CC BY-NC-ND 4.0) license. All work produced, suitable for public dissemination, is posted on our website and freely accessible to all users. To boost uptake of our work, we maintain an active presence on social media to promote our brand and work, as well as share work widely with partners.

What are we excited about for 2024

Cristina

Building a new strategy 2025-2029 strategy that captures trust, accountability and inclusion as essential dimensions for democratic governance and social justice, and positions TAI as a unique space for making those connections.

Eszter

Addressing root causes of democratic decline and increasing inequality through the new gender-just economy funder learning community and by addressing illicit financial flows.

Championing adoption of meaningful accountability language into climate finance collective goals and frameworks for COP29.

Michael

Yery

Continuing to advocate for the adoption of systemic approaches to information ecosystem challenges