



# Semi-Annual Report

JANUARY - JUNE 2024

# Contents

WHO WE ARE	<b>3</b>
SHIFTING GLOBAL CONTEXT	<b>4</b>
EVOLVING INTERNAL CONTEXT	<b>6</b>
WHAT HAVE WE BEEN DOING?	<b>8</b>
WHAT HAVE WE LEARNED?	<b>13</b>
ORGANIZATIONAL HEALTH AND OPERATIONS	<b>15</b>
WHAT ARE WE EXCITED ABOUT FOR THE REST OF THIS YEAR?	<b>20</b>



# Who we are

The Trust, Accountability, and Inclusion Collaborative - Funders for Participatory Governance is a network of funders committed to building a more just, equitable, and inclusive world where power and resources are distributed more equitably, people are informed and empowered, and collective action advances the public good.

We firmly believe that fostering trust, accountability, and inclusion is crucial for ensuring effective democratic governance and addressing the urgent global challenges of today. Our mission is to strengthen the impact of philanthropy to that end. We support funder learning and action - specifically optimizing the impact of our funding portfolios (What We Fund), reinforcing effective grantmaker practice (How We Fund), and expanding and enhancing funder connections (Funder Landscape).

**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



## Shifting Global Context

2024 is throwing up some surprises but it is clear that democratic governance faces many challenges. Halfway through the “Year of Elections,” we have had both warning signals and bright spots for those monitoring democratic health.

Democracy indices continue to point towards a decline globally. At the same time, age and gender divides are becoming more pronounced. For instance, surveys indicate that young men are increasingly less committed to democratic values.

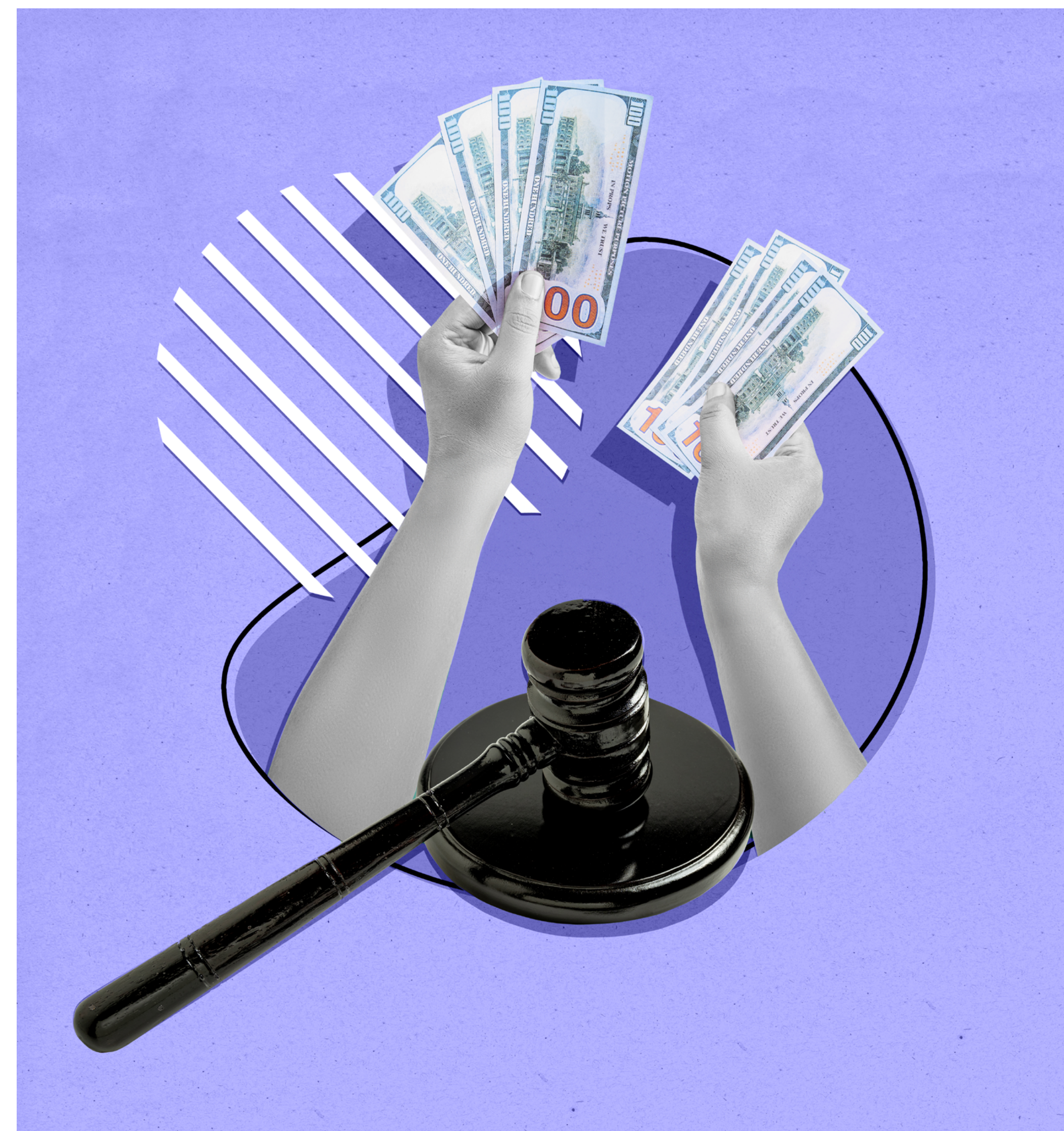
Opposition leaders were jailed and then released just ahead of elections in both Senegal and India. Macky Sall’s attempts to extend his presidency beyond term limits was stopped through people power and the courts. The Bharatiya Janata Party (BJP) saw its majority shrink in Indian elections.

Both results were welcome signs of pushback to authoritarian tendencies, but far-right parties gained strength in the European Parliamentary elections, populism cemented its rule in Mexico’s elections, and military leadership took further hold in much of the Sahel region. Restrictions on civic space continue to be felt across regime types, including the passage of a foreign agent law in Georgia despite widespread protest.

Concerns over public integrity were one driver for change in United Kingdom politics and also fueled the protests against the Finance Bill in Kenya, where frustrations against corruption and elite wealth undermined public tolerance for proposed tax rises. Yet Kenya, like so many countries, needs fiscal space. Debt burden pressures are escalating. Aid budgets are squeezed. With few alternatives to underwrite spending, taxes have been getting more attention, as have green bonds (with more focus on revenues to be generated than assuring climate or nature benefits).

Yet winning public trust for tax increases is not easy, so we have seen a flurry of policy attention to (and philanthropic interest in) taxes on polluters and the ultra-wealthy that are more palatable. The international tax taskforce renamed itself the Global Solidarity Levies Task Force, while negotiations got underway to shape the details of the United Nations Convention on International Tax Cooperation carrying with it hopes for a fairer global system.

Amid funding conversations, attention to localization continues, but the latest data suggests it will be hard to make rapid progress. One pathway to get money closer to the ground more quickly is through the use of intermediary funders, so no surprise to see more attention to their role. Several reviews have been undertaken of intermediary options, including TAI's own (focused on those with a track record in the governance space).



# Evolving Internal Context

Strategic and organizational shifts have continued among TAI members in the first half of the year. In June, Binaifer Nowrojee was appointed the new president of the Open Society Foundations and the organization is about to conclude its transformation process. OSF has also recently announced its commitment of \$400 million over eight years to support the new Economic and Climate Prosperity program working in Brazil, Mexico, South Africa, Senegal, Malaysia, and Indonesia.

The Hewlett Foundation's next President, Astrophysicist Amber D. Miller is starting in her new role in September and Ford Foundation's President Darren Walker announced he will depart in 2025. At the program level, the Natural Resource and Climate Change program of the Ford Foundation is finalizing its strategy refresh. Luminate is undertaking its strategic review, while the MacArthur Foundation's On Nigeria program is wrapping up by the end of 2024.

TAI, as a collective, is also amid a strategy review. Together with the Strategy Refresh Committee and the wonderful support of Laura Budzyna, our MEL Advisor, we have been working on defining our strategic guidelines for the next 5 years and will share our new strategy by the end of 2024.

The first half of 2024 has been also a period to test the response to our new name. In addition to the overwhelmingly positive feedback we have received, the number of participants in our events has doubled compared to the same period in 2023, which could be a sign that the trust, accountability, and inclusion approach has the power to attract more interest.

We decided to use our new name as the common thread for our conversations at our Annual Learning Days in Mexico City. We focused discussions on fostering trust, accountability, and inclusion in our efforts toward locally-led social transformation and on reforming and defending democratic governance systems. For more details please read the [Recap of the TAI Learning Days](#).

Finally, we are excited about the hiring of our new Gender Just Economies Learning Community lead, Leah Eryenyu, and our new Admin Assistant, Alejandro Peña.

# Progress

## WHAT PROGRESS ARE WE SEEING?

TAI has aligned reporting indicators under our Monitoring, Evaluation, and Learning Plan to focus on how we operate as a collaborative. We include progress indicators in both annual and semi-annual reports, although most indicators are only updated annually based on member survey findings.

*“Congratulations on TAI’s rebranding. A very smart new name.”*

TAI Member Funder

STRATEGIC PILLAR	INDICATOR	STATUS AS OF FEBRUARY 2024
What We Fund	% of member survey respondents that report TAI participation informed their strategies	31%
	% of member survey respondents that report TAI participation informed their portfolio funding decisions	25%
How We Fund	% of member survey respondents that report changes to grantmaker approaches or practices as a result of TAI participation	25%
Funder Landscape	# of unique funders (institutional program or another organizational unit) represented at Secretariat-facilitated initiatives	129
TAI Collaborative Health/Operations	# of core members	6
	# associate members	1
	# observers	2
	% of member survey respondents that report at least one collaboration with another TAI member	75%
	% of member survey respondents that report benefitting from collaborative initiatives	100%

# What have we been doing?

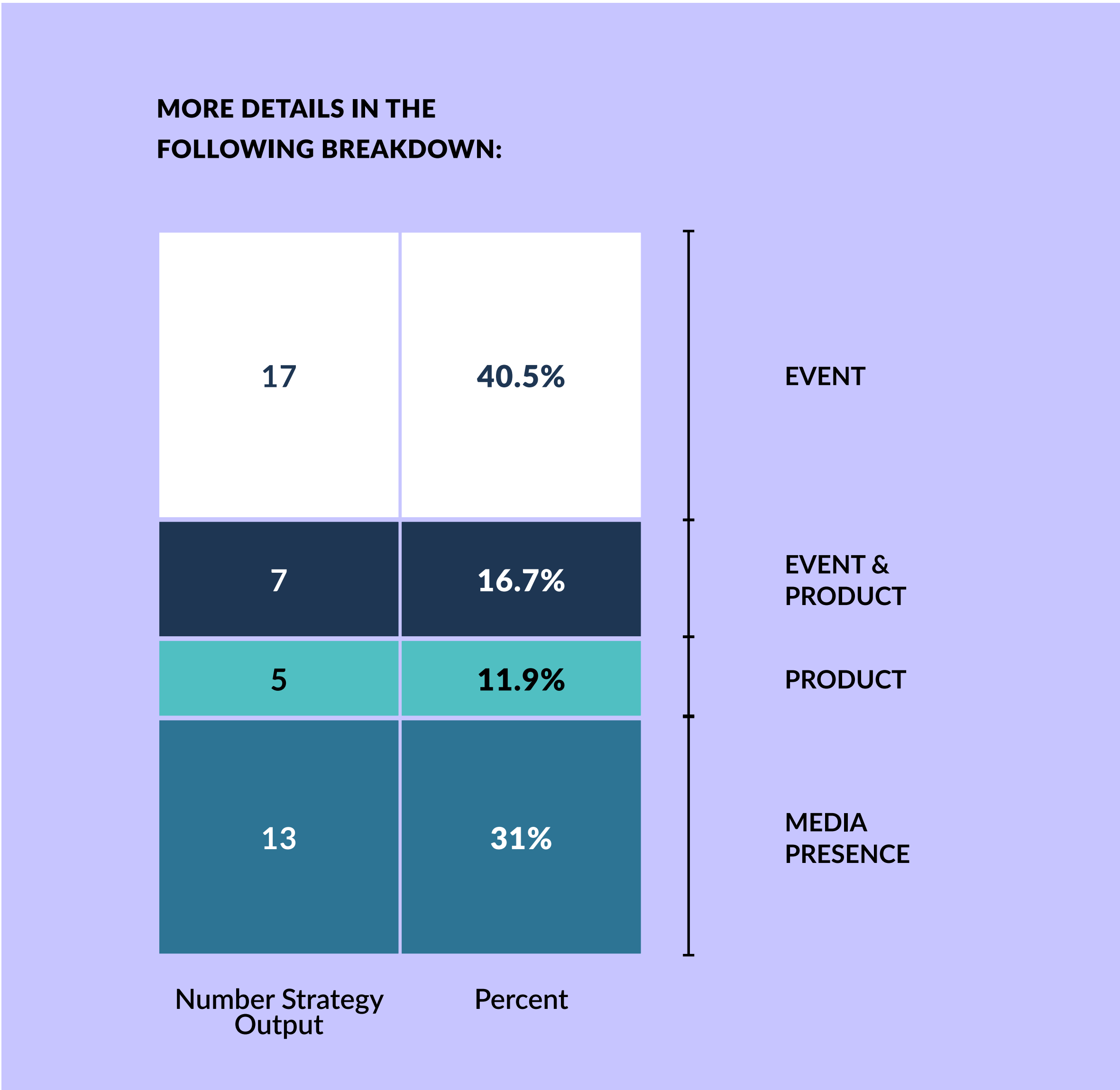
From January through June 2024, TAI delivered 42 strategy outputs, using the following terms:

**EVENT:** Funder calls, in-person meetings, online multi-stakeholder discussions

**PRODUCT:** Publications, studies, scoping, and interviews conducted by TAI

**EVENT AND PRODUCT:** Events based on scoping and research conducted by the TAI secretariat

**MEDIA PRESENCE:** Articles published by TAI that appeared in newsletters or on websites not owned by TAI





Last year, we began tracking the instances where we provide advice to member partners and other field actors. In the first half of 2024, we provided advice to 22 organizations.

We have seen broader and more engaged audiences for TAI events in the first half of this year with a total of 569 attendees (excluding TAI Secretariat participation). While some individuals attended multiple events, there were 481 unique participants from 245 institutions/organizations.

Also, it is interesting to note that the total number of attendees and unique individuals in the first half of 2024 is more than double the equivalent figures for the first half of 2023. This despite the fact that the number of events in both years was the same (24 events).

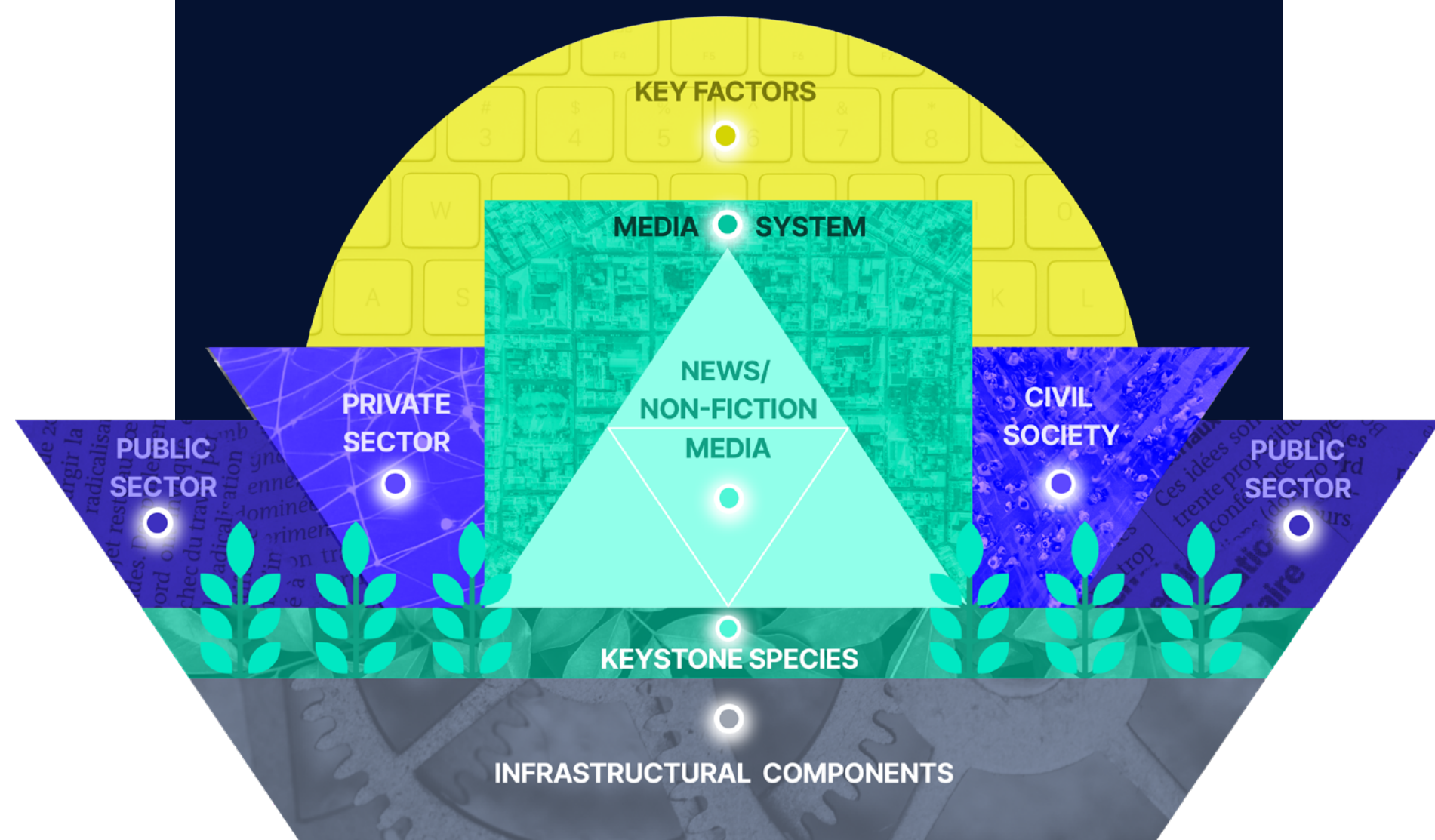
In percentage terms, there is a greater diversification in the overall attendance composition. The increase in practitioner participation (representing 104 more organizations than in 2023) reflects that more individuals are joining the learning series TAI has cohosted with member and non-member partners.

In summary, compared to a year ago, we have seen significant growth and diversification in participation and engagement with our hosted and co-hosted events, reflecting a successful expansion in TAI's outreach and engagement strategies.

## PARTICIPATION AT TAI EVENTS IN THE FIRST HALF OF 2024

CATEGORY	REPRESENTATIVE ORGANIZATION		UNIQUE INDIVIDUALS		TOTAL ATTENDANCE		% TOTAL ATTENDANCE	
	Q1 + Q2 2023	Q1 + Q2 2024	Q1 + Q2 2023	Q1 + Q2 2024	Q1 + Q2 2023	Q1 + Q2 2024	Q1 + Q2 2023	Q1 + Q2 2024
Member	9	9	44	56	65	96	24.3%	16.9%
Non-Member Funders	111	107	165	243	171	276	64%	48.5%
Practitioners (Org.)	23	127	25	158	27	173	10.1%	30.4%
Practitioners (Individual)	0	2	4	24	4	24	1.5%	4.2%
<b>Grand Total</b>	<b>143</b>	<b>245</b>	<b>238</b>	<b>481</b>	<b>267</b>	<b>569</b>	<b>100%</b>	<b>100%</b>

# Healthy Information Ecosystem



The following is a sampling of what the Secretariat delivered across our strategic pillars from January to June.

## What we fund

### FISCAL ACCOUNTABILITY

We published [an international tax justice funding scan](#) and a mapping of [funding trends in anti-corporate capture and corporate accountability](#). This was followed by webinars to disseminate findings co-hosted with FORGE and Partners for a New Economy.

TAI's tax and debt working groups were actively engaged in discussions around the IMF/World Bank Spring Meetings and the UN Financing for Development Forum.

The accountable fiscal ecosystems project is advancing well with Wits University leading the first country case study in South Africa.

### INFORMATION ECOSYSTEMS

We launched an [analysis of philanthropic funding for various elements of information ecosystems](#) and presented some of the findings at the OECD GovNet funder community meeting and the webinar "[Funding for Information and Media: Government, Private Philanthropy, and Beyond](#)" organized with the OECD and Center for International Media Assistance (CIMA).

Discussions were followed by a blog co-authored by Cristina Ordonez (TAI), Nick Benequista (CIMA), and Laure-Hélène Piron (The Policy Practice), published in "[From Poverty to Power](#)" and the [Seattle Times](#).

## ILLCIT FINANCIAL FLOWS

TAI partnered with RUSI in a conversation discussing reform opportunities for the Financial Action Task Force (FATF). Calls for reform have gained momentum since with coverage in The Economist and other major publications.

## DEMOCRACY

We hosted [a discussion with author Erica Benner](#) delving into her new book, “Adventures in Democracy – The Turbulent World of People Power”, and [co-hosted a webinar series focused on democratic innovations](#) in collaboration with People Powered and the Open Government Partnership.

Along with the Ford Foundation, we conducted exploratory calls with more than a dozen funders to assess interest in creating an international space for democracy funders.

## GENDER JUST ECONOMY LEARNING COMMUNITY

TAI developed a research framework for a limited landscape scan and analysis of funding and narratives on Gender Just Economies that will shape the initial structure and content of the Gender Just Economy Learning Community.

- Trust, Accountability, and Inclusion Collaborative

# How we fund

## LEARNING CALLS

We hosted two calls (one for Europe/Americas and one for Asia) to discuss [trust-building as a power issue](#), drawing on insights from the VOICE grant facility.

TAI organized a funder learning call on [How to assess the impact of core support grants: Experiences of the Ford Foundation in Indonesia](#), targeting funders based in Asia, Australia, and other underserved time zones.

## INTERMEDIARY FUNDERS

We conducted a [scoping of intermediaries in Sub-Saharan Africa and Latin America](#) working to promote just and equitable governance. This scoping defines models of intermediaries, maps those with a governance track record, elaborates on six case studies, and offers recommendations from intermediaries to funders. The full study will be available in September.

# Funder Landscape

**TAI PARTICIPATED AND PRESENTED AT SEVERAL INTERNATIONAL EVENTS TO PROMOTE TRUST, ACCOUNTABILITY, AND INCLUSION IN CLIMATE GOVERNANCE, INCLUDING:**

- Presenting a paper at the Symposium on Supranational Responses to Corruption: Integrity in Climate Finance and Action hosted by the World Bank, Green Climate Fund, and London School of Economics.
- Co-hosting the panel [Just and Green: The Role of Philanthropy in Advancing Inclusive, Rights-based, and Accountable Strategies for an Abundant and Sustainable Economy](#) at the Human Rights Funders Network Festival in Tbilisi.
- Participating in a session on green accountability at the International Anti-Corruption Conference (IACC).
- Co-hosting a funder meeting for building an aligned vision for philanthropy on debt sustainability and reform with ClimateWorks and Collaboration Emergency Collaboration Group.
- Hosting a dinner for climate funders and partners on integrity and corruption risks in climate finance
- Co-hosting with Accountability Lab convening on the sidelines of the [Skoll World Forum](#) to connect with actors around the challenges ensuring locally led accountability of climate finance.
- Hosted a session for the Waverley Street Foundation to inform their thinking on [defending and reimagining civic space for climate justice](#) with the participation of the European Center for Not-for-Profit Law and Earth Rights International.

# What have we learned

**TO KICK OFF TAI'S STRATEGY REFRESH PROCESS, THE TEAM CONDUCTED A SERIES OF INTERVIEWS WITH TAI MEMBERS PAST AND PRESENT. THESE CONVERSATIONS SERVED AS AN OPPORTUNITY TO REFLECT ON HOW THE 2020-2024 STRATEGY UNFOLDED AND TO INFORM THE STRATEGY FOR THE UPCOMING FIVE YEARS.**

The interviews surfaced several of TAI's strengths: and characteristics that will be important to preserve in the upcoming strategy:

- TAI Secretariat's deep **subject area expertise** and "birds-eye view" of the field
- The platform for **shared learning** that TAI offers
- The **individualized support**, sounding board, and connections
- TAI's **flexibility** and **responsiveness** to ever-changing needs and opportunities

The interviews also revealed weaknesses and gaps that they hoped to see addressed in the new strategy. Interviewees called for the following shifts:

- Clearer **goals** and **priorities** to anchor its work in the face of shifting pressures
- More **Global South** voices and **local, contextual** discussions
- More concrete **collaborations**, pilots, and experiments

On a handful of issues, respondents disagreed over which direction TAI should go in the future. These tensions have helped to frame some of the key questions that need to be resolved in the strategic refresh process:

- Is TAI's **flexibility** a strength or a weakness? How can TAI remain responsive and adaptive without falling prey to mission drift?
- Should TAI focus its resources on building trust and community among its **members** or on reaching and influencing **external audiences**?
- Should TAI lean into its strengths as a **learning** platform or gear up to drive more collective **action**?
- Who should drive TAI's priorities and activities: the **Secretariat** or the **members**?

These findings, paired with additional reflections from the Secretariat and deliberations from the Strategy Refresh Committee, are directly framing and informing the strategic choices that will shape the 2025-2029 strategy.



# TAI Learning Days

**TO KICK OFF TAI'S STRATEGY REFRESH PROCESS, THE TEAM CONDUCTED A SERIES OF INTERVIEWS WITH TAI MEMBERS PAST AND PRESENT. THESE CONVERSATIONS SERVED AS AN OPPORTUNITY TO REFLECT ON HOW THE 2020-2024 STRATEGY UNFOLDED AND TO INFORM THE STRATEGY FOR THE UPCOMING FIVE YEARS.**

For a full recap of the rich discussions and actionable insights from our 2024 TAI Learning Days, [click here](#), but examples of learnings shared include:

- Understanding local communities and their levels of vulnerability and complexity is vital. The guiding star needs to be what positive change looks like for them (e.g., better access to services). To work locally and build networks of trust, you need people who understand those spaces and have the pulse of what is happening on the ground.

- The more we have an ecosystem approach to this work, the more integrated it will be with social processes and movements. “We need to understand that we are building this ecosystem with complementary roles (funders, intermediaries, local partners, movements).” Practitioners urged working across sectors to bring solutions and build networks of solidarity. Inclusion means embracing the complexities.
- Thematic networks can work directly with local and regional communities, and then interact with each other at the global level. For instance, reforming the global tax system connects issue areas such as economic justice, democracy, Pan-Africanism (solidarity), and decolonization. Global spaces often do not include local voices and tend to act for the benefit of Global North countries – a network of organizations and individuals can more effectively (and safely) push for changes.

# Organizational health and operations



This year we established a Strategy Refresh Committee composed of the Secretariat and four Steering Committee members, to work on TAI's new strategy for the next five years. In the first phase of the process, we have reflected on how the 2020-2024 strategy unfolded and have reached some consensus around an updated Theory of Change, TAI's approach to selecting themes/ topics, and member engagement.

In the coming months, we will prioritize activities and review the membership and financial sustainability model, before

meeting in person with the full Steering Committee in October for pre-approval of the strategy. The final strategy will be made public in December 2024.

We carried out our first Steering Committee meeting of the year in April (virtual) and our Steering Committee Retreat in Mexico City, after the Learning Days, where we worked on our strategic alignment and shaped [our next twelve-month work plan](#), which was approved by the Steering Committee in June.

## MEMBERSHIP AND GOVERNANCE

Building on the arrivals of Jamaica Maxwell and Mouna Ben Garga to joined our Steering Committee at the end of 2023. Sarah Iqbal became the second representative of the Hewlett Foundation in TAI SC mid-2024, and she is supporting helping to shape the development of the TAI-hosted Gender Just Economy Learning Community. The Steering Committee now has 13 members (8 women, 5 men) from multiple regions.

Our member Learning Days and Steering Committee retreat in Mexico City proved very useful in building relationships among new and old Steering Committee members and building a shared understanding of how each views engagement with TAI heading into a new strategy period.

The TAI team has been consolidated with five full-time staff members, including new hire Leah Eryenyu, and new part-time admin colleague, Alejandro Peña. The team is supported by advisors Jenny Lah on tax and debt-related themes, and Laura Budzyna on monitoring, learning, and evaluation - a model that continues to work well. Our communications work is supported by excellent Global South consultants. Our small team is now fully decentralized and diverse, with staff members located in and originating from four different continents.

TAI continues giving opportunities to young professionals and later this year we will welcome an IREX Fellow from Zimbabwe for a four-month internship program.

## FINANCES

For 2024, the Secretariat proposed a budget significantly higher than in past years, as we are hosting fiscal accountability scoping underwritten by the Gates Foundation, and the incubation of the new Gender Just Economies learning community underwritten by Hewlett and Wellspring. In addition, we received top-up funding from the New Venture Fund to support our push for new tax funding – “Fund Fiscal”. Ford Foundation, Luminate, and OSF (those with pending renewals in 2023) made multi-year financial commitments as Core Members.

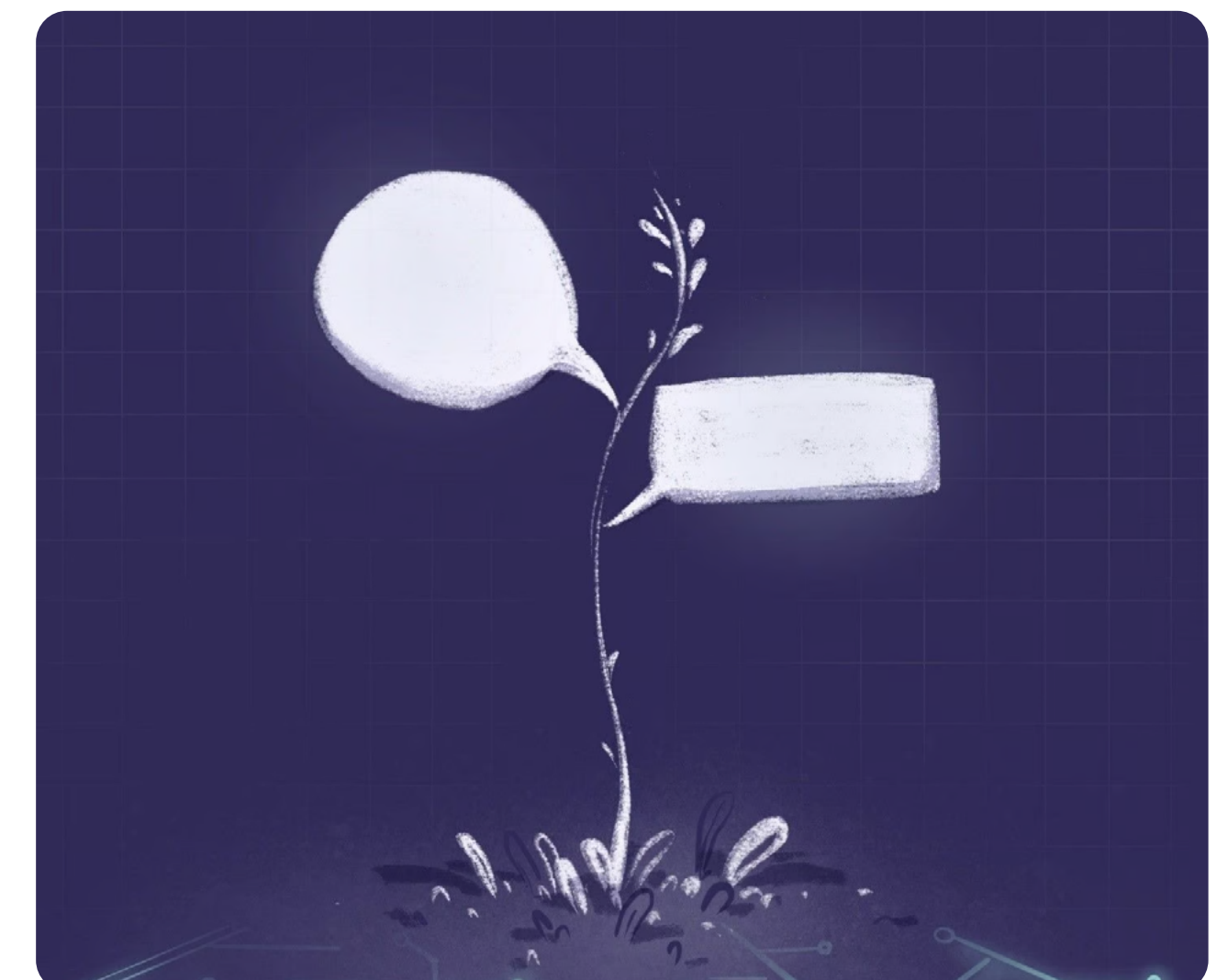
The Steering Committee approved a budget of \$1,753,027 for 2024. Our mid-year spending is on track - spending \$726,139 in the first half of the year, 41% of our approved budget for the year.



## COMMUNICATIONS

2024 continues to be a year of significant growth and learning for TAI's Communications. In the first half of the year, we have consistently shared lessons, updates, and opportunities through **28 Weekly newsletters**. These newsletters have included career offers, featured content, and news from our members, providing over 112 Tools and Trends for funders, all of which are available in our **Library**.

In the first semester, we published **11 blogs** covering governance-related dimensions of four key themes: Climate Crisis, Economic Inequality, Healthy Information Ecosystems, and Democracy. Key topics included accountability and effectiveness of **climate finance** and assessing its effectiveness, the future of the **open movement**, and the impact of **artificial intelligence on disinformation**.



## FUNDING TRENDS TO ANTI-CORPORATE CAPTURE WORK

\* by the Trust, Accountability, and Inclusion (TAI) Collaborative:

December 2023

We updated our popular Funding Data Library focused on **Transparency, Participation, and Accountability (TPA) Funding Trends**, analyzing where TAI Member Grantmaking is directed. Additionally, we shared insights on **Governance Funding Trends through TAI's Interactive Data Dashboard**. This work expands on the **dashboard** presented by our former Atlas Fellows Mehdi Bousnina and Baba Kankani.

This period also saw the introduction of our **Knowledge Hub**, a dedicated space for special research and tools. Highlights include resources on Healthy Information Ecosystems, the Funder's Guide on Transparency and Accountability, Participatory Strategy, and Taxation and Tax Governance.

On social media, we have strategically focused on engaging with our audience efficiently and humanly, reflecting the collaborative and inclusive nature of our organization. On LinkedIn, our follower count grew from 4,893 at the end of 2023 to 6,448 by the end of July 2024. On X (formerly Twitter), we now have a total of 7,161 followers.

We also published **6 reports**. One report, **Funding Trends To Anticorporate Capture Work**, presents findings from a scan of funding for issues related to corporate capture. Another report, **Funding Trends in International Tax Justice**, reviews the past five years and speculates on future trends, focusing on contributions from philanthropies, donor governments, and multilateral organizations, and exploring diverse understandings of tax justice.



December 2023

## Funding Trends in International Tax Justice



\* by the Trust, Accountability, and Inclusion (TAI) Collaborative



## INTELLECTUAL PROPERTY

All TAI publications are published under the Attribution-NonCommercial-NoDerivatives 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 the 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.

## DIVERSITY, EQUITY, INCLUSION AND JUSTICE

At TAI, we place a significant emphasis on Diversity, Equity, Inclusion, and Justice (DEIJ) across all facets of our operations. With a diverse Steering Committee and a dedicated secretariat team spread across the US, Europe, Latin America, and Africa, we seek to ensure that our initiatives are globally inclusive and locally impactful.

We value our ongoing partnerships with organizations like IREX and Atlas, which enable us to benefit from the knowledge and perspectives of fellows from diverse backgrounds and regions. These collaborations not only enrich our projects but also broaden perspectives and foster cross-cultural understanding.

For our members, gender and social inclusion are a priority - TAI members have made it an explicit element of our new work plan for the first time. We seek to actively promote an environment where all voices are heard, valued, and respected. We strive to create a more equitable and just world through collaborative efforts and meaningful action.



***“TAI Weekly is so well curated- exactly the right level of information”***

Member partner organization

# What are we excited about for the rest of this year



Cristina

Ensure the successful completion of the TAI strategy refresh process, with a clear proposal to guide TAI's work for the period 2025-2029.

Yery

Advance our communications strategy, aligning it with the new TAI strategy and our work on the Democracy Dialogues initiative.



Eszter

Deepen gender equality and social inclusion within member practices. Connecting our work on international democracy dialogue, illicit finance, and gender-just economy for more collaborative and impactful action.

Bringing issues of fiscal accountability more to the fore in preparations for the Fourth Financing for Development Conference.

Michael



Leah

Seeing the Gender Just Economy Learning Community take shape and take off. I look forward to meeting fellow travelers - funders, feminist movements, academics, etc - some curious about gender, the economy, and inequalities; others already convinced about the criticality of using feminist approaches to dismantle structural economic injustices.