

WORK PLAN Q3 2025 – Q2 2027

Introduction

The Trust, Accountability and Inclusion Collaborative (TAI) is pleased to present our new work plan, the first developed under our **Strategic Framework 2025–2029**. This work plan is fully aligned with and guided by our vision, mission, and strategic pillars:

VISION:

A just world where trust, accountability, and inclusion are integrated into all systems of governance. We see these as the foundations of a healthy democracy, economy, and planet

MISSION:

We learn, strategize, and collaborate to enhance the impact of participatory governance funding

STRATEGIC PILLARS:



**STRENGTHENING
FUNDER STRATEGIES**



**EVOLVING FUNDER
PRACTICES**



**EXPANDING THE
FUNDER ECOSYSTEM**

Recognizing the interconnected nature of today’s challenges and solutions, this work plan is structured around four priorities that will guide our collective efforts, with specific projects and activities under each:

**REINVIGORATING DEMOCRATIC
AND CIVIC SPACE**

**BUILDING FISCAL FUNDING
INFRASTRUCTURE**

**STRENGTHENING CLIMATE
ACCOUNTABILITY**

RESOURCING CIVIL SOCIETY

The Steering Committee will review progress on these priorities annually, deciding whether to extend, conclude, or adjust them, and whether to introduce new priorities. This flexibility ensures that TAI remains agile and responsive to a rapidly evolving global context.

In addition, we recognize there are cross-cutting threats to our ability to deliver on our four priorities, and to effective participatory governance in general. These include the increase in corporate and state capture, and the expansion of anti-rights networks and funding. We will be selective in how we can respond to these threats, but note that they reinforce the need for coordinated responses and collaborative approaches.

OUR WORK PLAN: AT A GLANCE

PRIORITY	PROJECTS / ACTIVITIES	HOSTED PROJECT
<div>1</div> <div>Reinvigorating Democratic and Civic Space</div>	<div>3D Dialogues - International Funders Table on Democratic and Civic Space</div> <div>Funder community of practice on protecting civic space</div>	<div>Leveraging multilateral institutions to strengthen civic space and opportunities for engagement</div>
<div>2</div> <div>Building Fiscal Funding Infrastructure</div>	<div>Conceptualizing a fiscal justice regranting facility</div> <div>Learning calls</div> <div>Communications on how fiscal policies affect other sectors' progress</div>	<div>Collaborative for a Gender Just Economy</div> <div>Building accountable fiscal ecosystems</div>
<div>3</div> <div>Strengthening Climate Accountability</div>	<div>Funding for trust-based, inclusive and accountable climate finance</div> <div>Strengthening an intersectional approach to funding for climate and economic justice</div>	
<div>4</div> <div>Resourcing Civil Society</div>	<div>Funder community of practice on resourcing civil society</div>	<div>Funder Roundtable on the Future of Development</div>

PRIORITY 1:
Reinvigorating Democratic and Civic Space

PRIORITY FRAMING:

In recent years, multiple international efforts have emerged in response to democratic erosion, including renewed impetus within the philanthropic community to reinforce democratic governance and strengthen civic space in specific contexts. However, these have been largely siloed to date or limited in coverage.

While there are country-specific and even region-specific forums for democracy and civic space funders, there is no regular space for learning, alignment, and strategizing at the international level. This may be hindering the ability to collectively draw on emerging networks for democratic resilience among government, donors, academia, and civil society. There is rarely room to look at global trends or space for frank reflection on the effectiveness of financial and non-financial support internationally and accountability to the field.

PRIORITY PURPOSE:

By providing trusted and inclusive spaces for funders, TAI galvanizes coordination and investment in healthy democratic and civic spaces across regions. Strategizing will be grounded in learning to inform new action - interpreting the latest research, but above all centering insights from those leading democratic strengthening efforts on the ground.

We will focus on i) more immediate responsive needs to address the on-the-ground effects of aid cuts and emboldening of opponents of independent civil society, and ii) a more medium-term reimagining approach to rethink our hypotheses, our narratives, and the constellation of partners.

PROJECTS / ACTIVITIES:

3D Dialogues - International Funders Table on Democratic and Civic Space

The secretariat will facilitate a space for philanthropic learning, strategizing, and advocacy for strengthening/building healthy democratic practice worldwide. It will encompass a series of funder dialogues, field consultations, and resource development.

Anticipated Outcomes: Funders deepen understanding of field needs to revitalize democracy support; Funders interrogate their approaches to supporting democratic and civic space; Funders apply lessons, coordinate, experiment and co-fund approaches to supporting democratic and civic space; New funders join and drive new resources to support democratic space.

Funder community of practice on protecting civic space

The secretariat will host a funders community of practice to pool learning and strategize on practical ways to protect and open up civic space. Topics may include revisiting our understanding of what is causing regression, effective narratives, funding modalities in restricted contexts, and navigating related threats to continued philanthropic support.

Anticipated Outcomes: Funders apply lessons, coordinate, experiment, and co-fund approaches to supporting civic space; New funders get engaged (make the connection to why civic space matters for their priority issue); Efforts strengthen connections between civil society actors and funders, and increase visibility and funding for civil society actors.

HOSTED PROJECT :

Leveraging multilateral institutions to strengthen civic space and opportunities for engagement

The secretariat will support civil society engagement with the World Bank, specifically exploring the potential of making financing available to civil society, such as through the newly launched Civil Society and Social Innovation Alliance - CIVIC facility, and testing the feasibility of the Multilateral Development Banks (MDBs) as an effective ally in defending civic space.

Anticipated Outcomes: Clarity on feasibility of MDBS to fund civil society via CIVIC (and equivalents); New visibility and voice of local civic voices with the World Bank; Evidence of willingness/ability of MDBs to be a voice in defense of independent civil society

Priority 2: Building Fiscal Funding Infrastructure

PRIORITY FRAMING:

With many TAI member priority countries facing severe fiscal pressures, there are opportunities to shape international reform and cooperation for fairer tax systems and more sustainable debt financing. Calls for greater transparency and accountability of fiscal systems are growing, embedded in efforts for reform of international tax and debt cooperations.

However, support for civil society and think tanks to strengthen fiscal justice and accountability is a tiny share of overall funding for domestic resource mobilization (and is at risk of being further undermined by aid cuts). Sectoral funders, such as in health or education, have not supported fiscal programming at scale, even though sectoral progress is affected by fiscal policies and administration.

PRIORITY PURPOSE:

TAI seeks to leverage its funder relationships (especially those engaged in our debt and tax working groups) to expand donor awareness and interest in funding fiscal issues. This includes testing interest in a dedicated regranting facility for fiscal programming that can attract new funding.

The secretariat will also coordinate with other funder networks to design and host conversations on "hot topic" issues, such as delivering more “radical” debt transparency and scaling governance assessments as conditions of debt refinancing. In doing so, we will take advantage of learnings from two related hosted projects – the Collaborative for a Gender Just Economy and Building Accountable Fiscal Ecosystems.

PROJECTS / ACTIVITIES:

Conceptualizing a fiscal justice regranting facility

The secretariat will create a concept note for a fiscal regranter(s), coordinate with field partners on making the case, and test interest of potential donors (high-net-worth individuals, institutional philanthropies, etc.)

Anticipated Outcomes: Model for fiscal funding; Unlocking new resources for the field.

Learning calls

The secretariat will coordinate outreach for learning and aligned investments on debt transparency and governance conditionalities, and other fiscal topics as demanded by members.

Anticipated Outcomes: Insights inform funder thinking and investments; Greater visibility and alignment of relevant donor programming.

Communications on how fiscal policies affect other sectors’ progress

The secretariat will develop briefings targeted to specific sectors, such as health and climate funders. The secretariat will also promote engagement of relevant peer networks to raise the profile of the fiscal aspects of their issues.

Anticipated Outcomes: Greater engagement of sectoral funder communities; Increased funding for intersectional programming.

HOSTED PROJECT :

Collaborative for a Gender Just Economy

The learning community supports funders and field actors in advancing a feminist political economy approach that centers gender justice as essential to transforming economic systems. The community serves as a reflective, evolving space for learning, connection, collaboration, and ideation. It informs and is informed by the Collaborative’s grantmaking.

Anticipated Outcomes: Funders identify and acknowledge key barriers preventing funders from recognizing systemic links between gender justice and economic structures; Funders are informed by feminist economic principles, actively addressing structural inequalities, and working collectively across intersecting issues to build a just and inclusive economy; Learning drives both mindset and practice shifts across the funding ecosystem.

HOSTED PROJECT :

Building accountable fiscal ecosystems

Provide the fiscal accountability field (including donors) with a new framework, evidence, strategic paths, and incipient practices – reflecting an accountability ecosystem approach – to enhance the role of public finance as a tool in local development.

Anticipated Outcomes: New political economy studies of fiscal ecosystems in South Africa, Brazil, and Indonesia;a practical framework to strengthen inclusive, accountable fiscal ecosystems, piloted in these contexts and adaptable more widely; Commitments to adopt recommendations in the three test countries

Priority 3:
Strengthening Climate Accountability

PRIORITY FRAMING:

Many international climate finance processes are limited in their inclusivity and accountability. Where there has been accountability, it has tended to flow from the recipient to the donor country. Critical stakeholders, such as indigenous peoples, future generations, workers, and nature itself, are rarely considered.

More broadly, rising demands for climate justice should create more avenues for neglected voices, but there is often little coordinated action between climate justice communities and those fighting for (and funding) economic justice or democratic freedoms in specific local contexts.

PRIORITY PURPOSE:

Working with field partners, TAI seeks to raise awareness of accountability gaps in climate finance and highlight potential pathways to strengthen inclusivity and ownership of climate finance decision-making processes by affected communities. TAI aims to attract more funders, especially climate funders, to build these considerations into their grantmaking practices.

More broadly, given that achieving energy transitions necessarily intersects with economic governance considerations and civic space, we look to strengthen donor coordination and awareness of economic and climate justice, and civic space angles.

PROJECTS / ACTIVITIES:

Funding for trust-based, inclusive and accountable climate finance

The secretariat will assess opportunities to strengthen inclusivity of decision-making around the revenue raising, allocation, and spending of climate finance, especially about the Just Energy Transition Partnerships (JETPS) and country platforms. This will include consideration of providing greater ownership in these processes to typically excluded voices, such as indigenous peoples, youth, and even future generations. We will also explore donor accountability dimensions.

Anticipated Outcomes: Stronger knowledge base for inclusive and accountable deployment of climate finance; Funders support advocacy and engagement to implement more inclusive and accountable processes, and adapt their own processes to be accountable to communities as needed.

Strengthening an intersectional approach to funding for climate and economic justice

The secretariat will encourage and help host convenings and knowledge sharing to build connections between funders of energy/economic transitions, climate justice, economic justice, and civic space. The secretariat will also scope existing interconnected efforts and, based on the outcomes, propose a learning agenda for funders.

Anticipated Outcomes: Funders across these issues better understand how funded programming is mutually reinforcing (or working at cross purposes); Greater coordination among relevant funders and funder networks.

Priority 4:
Resourcing Civil Society

PRIORITY FRAMING:

Profound shifts in the development landscape —deepening cuts to ODA, declining multilateral cooperation, and growing demands for decolonized and locally led approaches— are creating risks for civil society. Existing funding systems remain fragmented and often fail to channel resources in ways that ensure accountability or strengthen the long-term viability of organizations, particularly in the Global South.

In this context, philanthropy is uniquely positioned to respond to this moment by identifying needs and opportunities for sustainable civil society and advancing localization goals. Especially, as it comes to funding and other support mechanisms.

PRIORITY PURPOSE:

TAI seeks to strengthen civil society's sustainability by reevaluating modes and scales of support, so that local change makers receive funding that is fit for purpose. By convening member and non-member funders, the secretariat will provide trusted platforms for shared learning, strategy development, and coordinated action.

We look to generate practical recommendations, foster innovation, and encourage collective shifts in funding practices that ensure civil society organizations can thrive and contribute to more just, effective, and sustainable development outcomes.

PROJECTS / ACTIVITIES:

Funder community of practice on resourcing civil society

The secretariat will host a community of practice for institutional funders and high-net-worth individuals who are currently funding—or are considering funding— internationally through intermediary organizations and fiscal sponsors, or are considering mechanisms that can ensure civil society’s survival and resilience, like mergers and strategic partnerships.

Anticipated Outcomes: Funders learn together, evolve strategies, and identify opportunities to address field infrastructure needs, with a particular emphasis on accountability and the experiences of Global South partners

HOSTED PROJECT :

Funder Roundtable on the Future of Development

TAI, as the secretariat of the Funder Roundtable, will provide a trusted and strategic platform for funders to come together across mandates, geographies, and ideologies to reimagine the present and the future of development, by centering local agency, supporting more equitable financing models, and learning from the limitations of past approaches. TAI will act as a clearinghouse for information, support ideation and emergence of aligned investments.

Anticipated Outcomes: Improved knowledge sharing; Greater strategic alignment and reduced fragmentation across philanthropic initiatives; Stronger philanthropic support to the field, empowering diverse actors, particularly from the Global Majority, to reimagine and drive a more effective and inclusive development agenda.

Cross-cutting threats

Corporate and State Capture

Capture is a growing threat to the health of our democracies, economies, and planet. Corporations and the ultra-wealthy have increasingly undue influence. Vested interests are stymying the energy transition, securing tax breaks, and subverting elections. Yet, there is very little, if any, philanthropic investment dedicated to taking on corporate or state capture in its own right.

TAI seeks to synthesize lessons learned from differing national/regional contexts in countering capture and galvanize more donor attention/funding to the threat. To do this, the secretariat will commission a review of strategies and their effectiveness in stopping capture, as a basis for funder discussion and strategizing. The goal is to identify potential fundable opportunities to strengthen anti-capture efforts and improve donor coordination on the issue.

Additional activities

To complement these efforts, TAI will continue to advance the following activities:

- **Learning Days** – our annual learning showcase on a specific theme related to TAI member priorities, bridging field and funder perspectives to offer new insights for individual and institutional reflection and action.
- **Steering Committee meetings and retreats** – providing governance, strategic guidance, and space for collective reflection.
- **Communications outreach** – including the TAI Weekly and Monthly newsletters, opinion pieces, blogs, think pieces, and an active social media presence helping raise the profile of field thinking and action.
- **Semi-annual and annual reports** – documenting progress, lessons learned, and how resources are being used, shared with members and the wider field.
- **Participation in field events** – active participation in sector gatherings and relevant funder network events to share TAI community learnings and to gather insights that strengthen programming and member engagement.
- **Advisory support** - responding to individual funder member asks and advising field actors on the funding landscape.

The **2025 TAI Learning Days** will take place in **Berlin on 12–13 November** in the context of the first-ever **Berlin Freedom Week**, an international platform for “dialogue, fresh perspectives, and new ideas” on freedom and democracy. Designed for funders, activists, academics, the 2025 TAI Learning Days will spotlight concrete, context-specific innovations and distill lessons to directly inform philanthropic strategy. Together we will systematically examine which approaches strengthen democratic fabric and defend or expand civic space, not only surfacing inspiring stories, but identifying common ingredients across contexts, the conditions and tipping points that enable progress, and the role philanthropy can play in creating those conditions while backing the agency and leadership of local actors.



Interested in how to enhance the impact of participatory governance funding? Let's connect and get in touch with us to learn more. Email us, explore our website, or follow us on social media to stay informed and engaged. Let's make this strategy a reality, together.

