Strategy 2017-2019

A donor collaborative empowering citizens
to hold their governments to account

Table of Contents

Mission & Vision

TAI is a collaborative of donors committed to building a more just, equitable and inclusive society through greater transparency, accountability and effective participation around the globe.

TAI's members envision a society where citizens are informed and empowered; governments are open and responsive; and citizen engagement with government advances the public good.

TAI assists members to strengthen the impact and effectiveness of their transparency and accountability funding, and the movement as a whole.

Introducing Transparency & Accountability Initiative

History

In 2010 a group of like-minded donors joined together to form TAI with an intention to help build the transparency, accountability and participation (TAP) "field" of practice. It offered a new platform to strengthen coordination, explore new issue areas and begin to address research and evidence gaps. TAI's focus in its initial phase was on three areas: i) informing effective interventions through evidence and learning; ii) harnessing the potential of new technologies to promote transparency and accountability; and iii) fostering policy and programming innovation in key transparency and accountability subfields.

The initiative has built a track record in catalyzing new forms of collaboration, including supporting the creation of the Open Government Partnership, deepening evidence-based understanding of the field, and bridging sectoral and expertise "silos".

Our Members

The collaborative currently consists of leading funders in the TAP field - both private foundations and bilateral government donors. Collectively they represent a significant percentage of global transparency and accountability funding. As TAI, our focus is on strengthening and aligning the members' collective contributions in order to grow their impact, recognizing that demonstrated impact provides the most compelling basis to engage other funders in scaling TAP engagement.

Commitment

In 2015, after five years of successful operation, the TAI steering committee launched an effort to think through lessons learned from TAI's activities and consider how the initiative can be most impactful in the future. The steering committee commissioned a comprehensive evaluation of TAI's operations as well as a number of other expert papers including a study of selected donor collaboratives and a set of curated "thought pieces" by leading scholars and activists in the field.[1]

Following an in-depth joint reflection on these inputs, TAI is committed to an exciting evolution of our model. Recognizing the value of a platform to help deliver on their organizational priorities, TAI's members are seeking two shifts in approach –

(1) a stronger orientation toward serving the donor members directly, thereby seeking results through improved grant making rather than direct field-building, and

(2) setting and pursuing ambitious goals relating to specific issue areas where the donor members collectively recognize the need for progress. By increasing donor collaboration and leveraging collective resources, we will test the ability to help "move the needle" on focus issues, while also taking practical steps to improve funder practice

1. http://carnegieendowment.org/2016/05/02/ideas-for-future-work-on-transparency-and-accountability/ix1h

This strategy of the TAI members and team lays out a vision for progress – a signal of our collective intent. However, we are very conscious that we are not the real change makers. A funder's role is to support those in government, civil society and industry who are championing and leveraging greater transparency and accountability for the public good. TAI is a platform to facilitate improvement in the effectiveness of that donor support.

The strategy described in this document builds on insights generated by an intensive and ongoing process of consultation with relevant practitioners and experts. TAI would like to thank all of those who provided such valuable inputs in shaping this document.

Our Operating Values
- **Integrity, transparency and accountability (modeling the values we ask of others).**
- **Curiosity, learning, experimentation and evidence-based decision making in support of constant improvement.**
- **Respect and recognition of power dynamics: we never forget that grantees, government, and CSOs are doing the frontline work.**
- **Be more than the sum of our parts through effective collaboration (informal, peer-to-peer, "silo-busting").**

The Challenge

TAI was launched in 2010 in a context where transparency and accountability efforts were fast proliferating. Exciting new approaches were being tested; many exploring the potential of technology in opening up information and enabling citizen feedback. However, projects and research tended to be more ad hoc, less explicit about how they would achieve change, and less evidence-based. The TAP field lacked sufficient infrastructure for shared learning and alignment of efforts.

Since 2010, the field has evolved significantly. On the one hand, open government has emerged as one of the fastest growing public movements of recent years – since the launch in 2011, membership in the Open Government Partnership has grown from eight to 70 countries. Open government efforts intersect with an increasingly globalized open data movement. On the other hand, a growing of governments have clamped down on civic space and opposition to globalist approaches has become more vocal, including in countries that had been champions of greater openness.

Multi-stakeholder governance initiatives have multiplied rapidly and many are in the process of making the shift from the initial growth phase to a more mature and sustainable phase of development. Investment in technology to facilitate TAP has increased significantly, although there is growing recognition that technology is no panacea. Research efforts, particularly those using experimental approaches, are yielding new insights into whether and how transparency and accountability efforts connect to changes that citizens value, such as improvements in service delivery. This evolution has led to a new set of challenges, of which the most important is the need to find ways to translate transparency into accountability. This is by no means automatic and there is no one solution; multiple pathways and mechanisms need to be explored and tested. In contrast to early approaches in the TAP field, that often worked with more blanket assumptions of the value of transparency, today researchers, practitioners and funders alike recognize the need to understand local context, support broader coalition approaches, and work more "politically." This suggests a shared need to be able to adapt approaches and invest in learning. At the same time there is a need to better integrate programming for collective impact. Investments to date have led to a proliferation of initiatives (including on the research front), but also a failure to adequately connect them. This would include more efficient linking of researchers with practitioners.

These challenges demonstrate the value of building a more strategic, integrated long term approach to enhance the impact of transparency and accountability in any context – what Thomas Carothers of the Carnegie Endowment for International Peace suggests forms the basis of a more sophisticated "second generation" approach within the TAP field[2], as depicted in the table below. Considering that the level of resourcing and pool of funders for transparency and accountability programming is small compared to mainstays of the development agenda, such as health or the environment, the case for alignment and collaboration around such a strategic approach is all the greater. Yet, what factors increase the likelihood that disclosure translates more effectively into accountability? How can a "second generation" approach be tested and refined for greater impact of transparency and accountability interventions? How does effective collaboration allow us to address these challenges? These are among the questions that practitioners, researchers and funders will wrestle with over the next decade.

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2. Thomas Carothers, et al. "Ideas for Future Work on Transparency and Accountability." 02 May 2016.

Table 1. 2nd Generation Approach of the TAP Field

First Generation	Second Generation
Short-term, fragmented efforts of limited scale	Building larger movements and coalitions that foster deep rooted, more iterative, "organic" engagements
Blanket approach and assumption of the value of transparency	Bridging the gap between transparency and accountability with a deeper understanding of local contexts
Proliferation of data and technological tools treated as ends in themselves	Encourage effective data use and utilize technological tools as means to generate user-centered data
"Act first, learn later" and tactical approach	Focus on learning and collaboration to generate more collective and strategic approaches

Source: Adapted from "Ideas for Future Work on Transparency and Accountability"[3]

3. Ibid

Outcomes Sought

There is no shortage of sectors where greater transparency and accountability can have an impact, and there is much more to be done in clarifying the most effective approaches. However, there is a value to focusing efforts to avoid dissipation of impact. TAI members wish to address challenges they all recognize as critical to strengthening the impact of TAP in the next ten years. By setting ambitious targets on each, the donor members are laying down a challenge to gauge the effectiveness of their models and the collaborative platform. They are prioritizing issues that will yield insights as to the relevance of their overall theories of change. These are:

Data Use for Accountability: Assuring more and better use of data by citizens and governments in support of accountability, while addressing concerns around data privacy.

Taxation and Tax Governance: Supporting development of more inclusive and equitable tax governance.

Strengthening of Civic Space: Fostering a plurality of independent and legitimate civil society voices.

Learning for Improved Grant Making: Building greater impact of TAP funding through thoughtful, evidence-based, adaptive donor and grantee practices.

To progress on these priority issues, we will reinforce donor learning and collaboration, and in turn that of grantees. TAI efforts will only be one contribution to the large-scale engagements necessary to deliver meaningful change. However, given the contextual challenge, both donors and practitioners have attested to the value of working closely together and having a dedicated team that can link into different networks, take advantage of the donor "bird's eye" perspective, facilitate donor learning, and help strengthen the impact of donor engagement on TAP issues.

In sum, donor strategies and practice should evolve as a result of participation in TAI. TAI's work is accordingly guided by a number of framing questions that help clarify where we can add value.

How do we….
• expand opportunities for funder impact on prioritized issues?
• assist donors in strengthening the effectiveness of their grant making?
• cultivate thought leadership among transparency and accountability funders through which members challenge each other and the field?
• foster meaningful collaboration, connections and community among member funders that may not have occurred organically?

Why Invest in the Collaborative Model?

Tackling governance problems in real, "messy" contexts requires overlapping skillsets. These include the ability to collaborate and pull together coalitions, the ability to adapt, adopt and create, and the ability to use data and evidence to reflect honestly on what is working and whether theories match with practice.[4] A donor collaborative offers one mechanism to model and tap these skillsets.

Working collaboratively is time- and resource-intensive and should not be undertaken lightly. Yet we believe the investment is justified given the potential return in terms of informing individual funder strategies and funding decisions, and the ability to achieve a larger impact by aligning with donors that share similar, though not identical, goals and values. The collaborative enables each member to access others' expertise, have enough influence to pursue systems-level change, and aggregate sufficient capital to expand.[5] There has been a proliferation of donor collaboratives and affinity groups in recent years including those with a thematic focus or a geographic orientation. Many provide a core knowledge-sharing and coordination function; others, often smaller groupings, have created a pooled fund serving particular objectives.

For its part, TAI instead is evolving into a hybrid model that is a higher risk collaboration than pure knowledge exchange, but stops short of a fully integrated fund. Unlike a truly pooled fund, the TAI model allows for alignment without sacrificing diversity of approaches and funding channels across the membership. TAI seeks to capitalize on this diversity of perspectives by providing a platform for sharing and synthesizing lessons learned from collaboration efforts, in addition to the array of projects implemented by individual members.
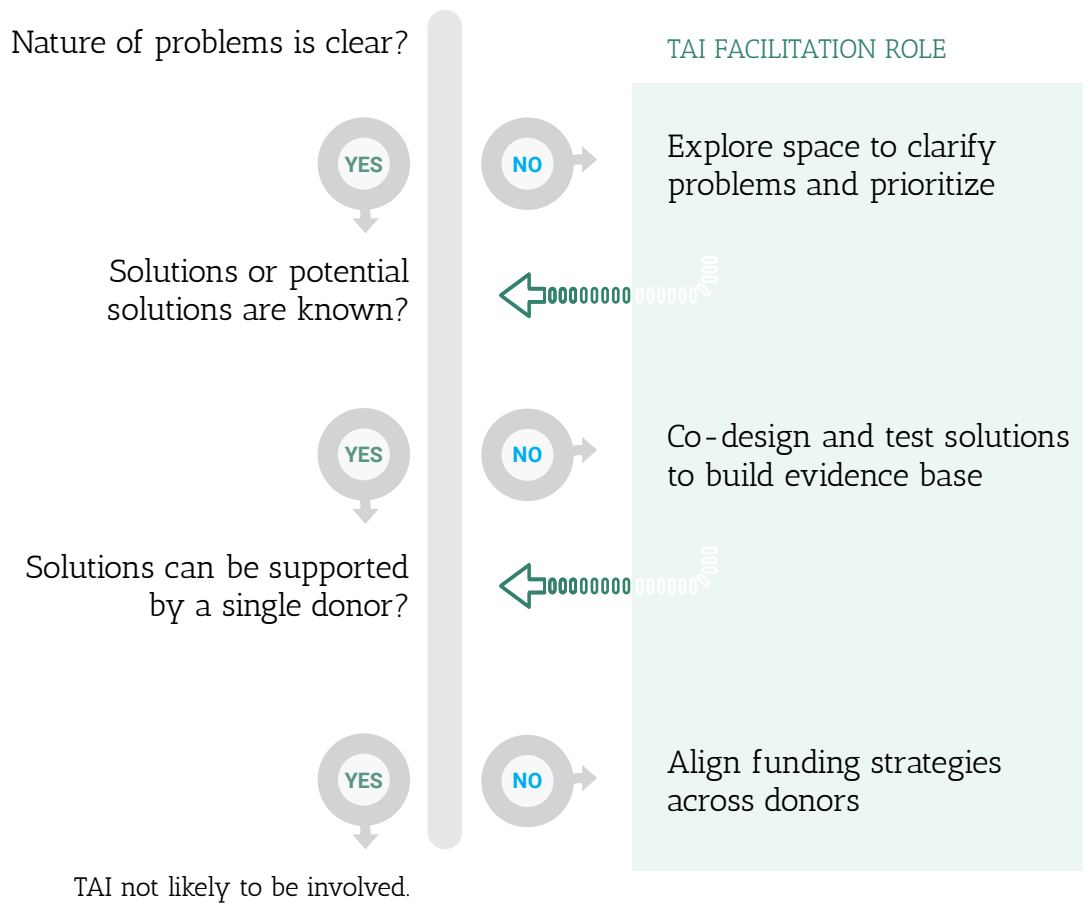
In the first five years TAI has built a platform of trust and demonstrated the value of the collaborative approach. We now wish to deepen the collaboration by stepping up joint learning and coordination efforts and exploring how we can achieve greater collective impact by aligning strategies and funding around a few specific goals. We are adopting an emergent approach that will allow for regular reflection and adaptation to ensure the initiative meets donor needs (and, in turn, field needs) as effectively and efficiently as possible. Members can challenge each other to promote creativity. We can adjust based in emerging evidence.

4. For more discussion of the skillsets needed for impactful innovative development, see Nesta, "Innovation for International Development", 2016, http://www.nesta.org.uk/sites/default/files/innovation_in_international_development_v7.pdf
5. For more examples of donor collaboratives, see "Lessons in Funder Collaboration – What the Packard Foundation has learned about working with other funders", Judy Huang & Willa Seldon, Bridgespan Group and the David & Lucile Packard Foundation, 2014, https://www.bridgespan.org/insights/library/philanthropy/lessons-in-funder-collaboration.

What issues and problems merit collaborative problem-solving? Figure 1 suggests points in the funder decision chain where there can be value in leveraging the collective. TAI can support donors in building understanding to sharpen problem identification and entry points for engagement, co-designing solutions when pathways are not obvious, and supporting solutions that are too daunting for a single donor to take on alone. The collaborative model is merited in addressing problems of sufficient complexity, scale, and potential impact, of which there are many in the governance space.

Figure 1. The TAI Decision Tree

Nature of problems is clear?

TAI FACILITATION ROLE

YES   NO →   Explore space to clarify problems and prioritize

Solutions or potential solutions are known?

YES   NO →   Co-design and test solutions to build evidence base

Solutions can be supported by a single donor?

YES   NO →   Align funding strategies across donors

TAI not likely to be involved.

Highlights of TAI's engagements to date

Since the outset in 2010, TAI has proven to be a robust platform for strategic donor collaboration and interaction, often leading to the inception of new initiatives and catalyzing new forms of collaboration. TAI played a critical role in the creation of the Open Government Partnership (OGP). TAI also influenced the establishment of Making All Voices Count (MAVC), which supports effective and accountable governance in 12 countries across Africa and Asia. TAI members also helped catalyze and support the TAP Network, which mobilized a broad coalition of civil society voices from the spectrum of TAP, peace, security and human rights backgrounds to successfully push for Sustainable Development Goal 16. The goal includes a commitment to "build effective, accountable and inclusive institutions at all levels", and the network is now a valuable platform to monitor its implementation.

TAI has always attempted to be at the forefront of development and new thinking in the TAP field. In this context, TAI has led and commissioned new and innovative research, such as the foundational piece by Rosemary McGee and John Gaventa, 'Synthesis Report: Review of Impact and Effectiveness of Transparency and Accountability Initiatives', which examines the available evidence on the impact and effectiveness of transparency and accountability initiatives worldwide. Other underlying and more operationally specific research pieces include 'Assessing the Evidence: The Effectiveness and Impact of Public-Governance Oriented Multi-Stakeholder Initiatives (MSIs)' by Brandon Brockmyer and Jonathan Fox, which provides a 'snapshot' of the current state of the evidence for public governance-oriented MSI effectiveness and impact and continues to be utilized by MSI secretariats and stakeholders alike. In the context of our support to the OGP, TAI developed the 'Open Gov Guide' (OGG), which is designed to support governments and civil society advance TAP initiatives in the context of OGP action plans (the OGG is to be housed within OGP).

Leveraging our convening power, the collaborative has helped bring together a unique mix of donors, researchers and practitioners from various TAP sectors, not least through the former *TALearn* and *TABridge* streams that informed organizational strategies and encouraged innovation on multiple fronts. Not every effort gained traction, but each yielded useful learnings for TAI members and often for the field as a whole.

What Will TAI Do?

Donor members invest in TAI as one way of increasing their impact. They want to test their ability to work together towards ambitious goals on specific issues that all recognize as important. They want to learn as they go, always looking for ways to be more effective funders.

Specifically, TAI members seek greater impact on the four prioritized areas that are all relevant to delivering on their strategies and meet the criteria of complexity and scale to merit a collective approach and long-term investment. These are:

Data Use for Accountability

Taxation and Tax Governance

Strengthening of Civic Space

Learning for Improved Grant Making

Impactful data use and strengthening civic space are critical enablers of progress on transparency and accountability. Taxation is a newer area of engagement for most of the members where the scope to build an aligned approach is high. Learning is both an end in itself and a means to delivering on the other priorities. Progress on each of these topics should inform donor understanding and practices that can support impactful approaches and further ensure that transparency reinforces accountability. In order to maximize thought leadership among funders, TAI will promote coordinated learning and action around these priority areas in specific sectors, geographic locations, or contexts (such as fragile states) where donors envisage an opportunity to collaborate. Prioritization will reflect intersections of interest and current programming across the donor member portfolios.

While our commitment to the goals and ambition laid out in this strategy is steadfast, our approach is likely to evolve. TAI should be agile and flexible in response to emerging opportunities and challenges.

The rationale, goals and scope of each priority area are detailed in the following sections.

Data Use for Accountability

Why does it matter?

Over the last decade, the sterling efforts of the transparency movement have resulted in a normative shift towards disclosure of more information by public and private sectors alike. The expectation is that disclosures will be used by actors, both inside and outside of government, to improve accountability and responsiveness - tackling waste and corruption and informing policy. However, there remain questions as to how effectively data is being used in practice. Investment has focused more on the supply of data than the demand.

This supply side approach has been fueled by the rapid growth of the open data movement. Many governments have turned to open data commitments to signal their transparency credentials. The spread of technology has further aided this trend, leading to a proliferation of data platforms and related applications. Yet data platforms risk becoming data graveyards: information of most value to a user can be buried in voluminous "data dumps"; data systems, even from one government agency to another, let alone across countries, too often fail to communicate with each other; many potential beneficiaries of information do not have access to the Internet.

Removing barriers to usage is important in building collective understanding of how availability of information can lead to greater accountability. Within the "second generation" of TAP, TAI seeks to promote the shift to encouraging effective data use, not just the generation (or publication) of more data. This includes increased investment in the role of information intermediaries – "infomediaries" – such as journalists and think tanks, to better connect users to information they need, translate data into clear and actionable information, and ultimately link open data to accountability. It involves greater adoption of human-centered design approaches to help better understand user needs and inform future data generation and publication (online and offline). It demands attention to the facilitating infrastructure, such as data standards that encourage interoperability of datasets, building on encouraging efforts such as the International Aid Transparency Initiative standard for aid data and the Open Contracting Data Standard.

Beyond the need to strengthen usage, the growing deluge of data in this information age also raises concerns as to the control, ownership and ethical use of data. There are concerns over the lack of effective governance of data disclosures – exposing citizens to risks of surveillance and unanticipated usage of their personal data. The latter becomes all the more important with the growth in use of automated decision

making, harnessing "big data". There is no established good practice as to levels of transparency that should be required regarding algorithms and input data used in public decision making and there are not yet any clear accountability frameworks, including oversight/audit capability, for automated decision making.

TAI's data strategy is designed to address these data challenges by demonstrating the relevance and usefulness of data for accountability purposes, delineating valid privacy concerns around data generation and use, and mitigating negative unintended consequences.

Ultimate Outcome (over 10 years)

Inform and empower citizens and governments with data they use to effectively promote accountability and the public good.

Intermediate Outcomes (over 3-5 years)

1. More effective, inclusive and user-centric interventions that promote uptake and use of data for greater accountability.

2. New understanding and evidence informing development of norms, practices and standards around the use, control and protection of data, safeguarding personal privacy and the public interest.

TAI Context

Promoting the use of data for greater civic participation and accountability is a cross-cutting challenge among TAI donor programs. There is considerable variation in how individual members address this issue, both within and among organizations. While some TAI members have invested more heavily in building the global open data infrastructure, others have supported the capacity of civil society to use a range of datasets effectively. However, all seek to better understand the conditions necessary for effective use of information to promote government accountability. We aim to increase donor members' understanding of common barriers to data use and identify scalable strategies to overcome them. This extends to issues of data privacy and governance, where some members have invested in organizations that are building expertise, but there is not yet a coordinated donor approach.

Approach

TAI members endeavor to increase data uptake by identifying the pathways that translate data use into accountability. TAI will "connect the dots" among member grants to test the value of user-centered approaches in select contexts – both geographic and sectoral. For example, there is an opportunity to better connect investments in data use for more accountable public resource management along the chain from taxation to budgets to public contracting. For each, we will explore efficient means to address the crosscutting data-use challenges of a diversified base of accountability actors and "infomediaries." In addition, TAI will focus on identifying data concerns pertinent to the TAP agenda, such as the growing reliance on automated decision-making that presents both transparency and accountability dilemmas, and on block chain technology for secure data storage. TAI will work to broaden grantee and donor understanding of these issues, including connecting insights and learnings from different regions.

With the goal of positively informing future data-related TAP funding, we will support donors and grantees to
- demonstrate the potential of current and forthcoming data sources for selected uses;
- delineate and boost adoption of effective approaches for increasing data uptake for accountability purposes;
- raise awareness of digital security concerns and safeguards that can inform donor and grantee pratice; and
- clarify potential for actions that mitigate data privacy and governance concerns relating to cybersecurity, protection of personal data, and commercial confidentiality.

Milestones toward 2019
- Completed testing of use cases in three prioritized sectors or geographies *(Year 1- 2)*
- Aligned member strategies addressing the needs of actors along the data value chain for accountability in at least two subfields *(Year 2)*
- Identification of valid privacy concerns specific to TAP space and recommendations for donor practice *(Year 2)*
- New guidance promoting data savvy approaches in TAP programming of donors and grantees *(Year 2-3)*
- Research on data privacy concerns and data ownership informing practical frameworks for assessing and mitigating accompanying risks *(Year 2-3)*

Taxation and Tax Governance

Why does it matter?

Taxation issues have not traditionally been a focus of the transparency and accountability community, beyond a few sectoral contexts, such as extractive industries. However, that is beginning to change. The overall importance of effective tax systems in development—especially for financing public services and infrastructure, and for tackling inequality—has been compounded by concern over the low level of taxes paid by multinational companies and the prospect of declining international aid. At the same time, the need for tax justice linked to progressive spending on public services and sustainable development to end poverty and inequality is a headline issue gaining public attention worldwide. These factors are driving increased attention toward helping developing countries boost their domestic resource mobilization.

Tax policy and administration have traditionally been represented as specialized, technical realms. They are rarely intuitive to citizens, and even trained tax officials can struggle in the face of increasingly complex cross-border business transactions. That complexity, combined with loopholes in the rules and a lack of transparency, has enabled tax avoidance that has ultimately negative consequences for the public good. Governments, and the citizens they represent, risk losing out on revenue unless more informed debate catalyzes reforms and better oversight at the national level, and the international tax architecture keeps pace with business practices and the needs of countries in the South as well as in the North. There is a broadly shared perception among Southern countries that they have not had an adequate voice in shaping the global tax agenda and rules governing cross-border taxation. More inclusive forums on international tax could lay a stronger basis for revenue mobilization that catalyzes sustainable development.

Ultimate Outcome (over 10 years)

More inclusive and equitable tax governance at global and national levels.

Intermediate Outcomes (over 3-5 years)

1. Ending of anonymous shell companies, foundations and trusts.

2. More inclusive governance and engagement to ensure corporations pay their fair share of taxes and strengthen domestic revenue mobilization.

TAI Context

For TAI members, taxation is a relatively new area. Although government donors have a long history of supporting national tax systems, the additional perspective of fostering greater transparency and accountability requires new thinking and a mix of approaches. Building on an initial scoping report, a TAI working group has carried forward discussions of potential opportunities and the boundaries of this work, including how to distinguish tax engagement from the broader agenda on illicit financial flows. All TAI members believe in driving progress toward a more transparent, accountable, and equitable tax system.

Approach

From an underlying common commitment to greater tax justice, TAI members seek to better understand the relationship between tax and accountability. One priority is to tackle the remaining opacity around international taxation; there is potential to shift the norm to greater transparency. Based on recent commitments by a number of jurisdictions, not least the European Union, more information relevant to tax outcomes will be made public, including country-by-country reporting of tax payments by large multinational companies.[6] TAI donors will support aligned grantee efforts to ensure effective use of this information by government and non-government stakeholders alike, with a view to informing the quality, relevance, and accessibility of future disclosures. Demonstrating the value of these disclosures will also help to advance a broader movement toward the elimination of anonymous shell structures. We seek to reinforce these trends and shift norms toward disclosure as one necessary component within the push for more equitable tax outcomes.

However, the value of tax transparency is limited without key enabling factors in place, such as greater Southern government and civil society capacity to engage with and influence global tax processes. All need to be able to participate meaningfully in shaping the "rules of the game" which have not kept pace with global business practices or developing country concerns. This extends to the national level, where investment is needed not only in government tax administration systems, such as through South-South capacity building, but also in fostering informed government, civil society, and citizen engagement in tax policy and oversight, linked to budgeting/spending agendas. As the international aid community scales up its support on tax, including a doubling of commitments by some donors, there is an opportunity to ensure those resources maximize benefits for citizens.[7] TAI will coordinate with other donors to facilitate and support integrated supply- and demand-side engagement.

6. http://ec.europa.eu/finance/company-reporting/country-by-country-reporting/index_en.htm
7. Revenue mobilization was the focus of the Third International Conference on Financing for Development in 2015 that led to the Addis Tax Initiative of donor and recipient countries committed to leveraging increased financial support for domestic resource mobilization.

To underpin progress on both fronts, we will work with research/practitioner networks to address evidence gaps in tracking the relationship between accountability, taxation, and development outcomes. TAI donors will also seek to broaden the dialogue on tax, beyond narrow current debates on topics such as the extent of tax losses, and catalyze new ideas by drawing in government, private sector, and civil society actors. Ambitious goals for this agenda merit the alignment of funding strategies, diversification of funded efforts, and a multi-pronged approach that enables donors to flexibly follow opportunities as they emerge.

Milestones toward 2019
- Donor members joint theory of change regarding international tax issues *(Year 1)*
- Demonstrated use of new tax disclosures by government and civil society actors *(Year 1-2)*
- Broadened constituencies for tax reform and more consistent messaging by Southern governments and civil society *(Year 2-3)*
- 10 more countries to open up corporate registries *(Year 3)*
- A proven model of coordinated donor support for civil society engagement on tax issues based on testing in at least three countries *(Year 3)*.

Strengthening of Civic Space

Why does it matter?

A vibrant, legitimate, and well-informed independent sector is critical to achieving development objectives across all areas. Members of civil society, encompassing a wide range of local actors, are an important vehicle for representing communities and elevating their voice into a tool for change. Meaningful civic participation is crucial to the long-term sustainability and viability of the TAP agenda: to effectively sanction power-holders, local organizations must have a legitimate and recognized voice in society. However, in a growing number of contexts, civil society groups are facing a clampdown on their ability to operate, and citizens are finding their essential rights constrained. Since January 2012, more than 100 laws have been proposed or enacted by governments that restrict the registration, operation, and funding of non-governmental organizations (NGOs). This trend is likely facilitated by the fact that some civil society organizations struggle to cultivate deep linkages to their constituents; they operate in environments where the value of independent civic space is not well-understood or appreciated. Without roots in the community, CSOs are more vulnerable to repressive tactics. Those in the TAP field can be particularly vulnerable to targeting given the sensitivity of the agenda.

This narrowing of civic space has clear implications for advancing accountability and civic participation. Accordingly, there has been a surge in donor attention to this issue, particularly championed by human rights defenders, but there is not a clear sense of what approaches (if any) have worked, particularly in the TAP sector.

Ultimate Outcome (over 10 years)

A plurality of independent civil society voices has the legitimacy and space to operate freely.

Intermediate Outcomes (over 5 years)

1. Improved TAP donor and grantee practices sensitive to constraints on civic space.

2. More robust organizational capacity of TAP CSOs to resist government pressures.

TAI Context

The freedom of accountability actors to operate is foundational to TAI members' broader theories of change, whether in the context of governance support to governments or civil society groups. Restrictions on civic space are therefore of concern to all members – beginning with the overriding need to ensure the protection of their grantees from harm and ensure their own practices do not exacerbate problems for groups on the ground. Building from TAI research on measuring the extent of civic space, TAI members now seek the means to safeguard and support grantees against restrictions, while reinforcing TAP actors' strength and legitimacy to withstand government pressure in the long term.

Approach

Our efforts will focus on enabling donor members to better support CSO grantees in the TAP sector. Many TAI member grantees work in contexts where they face growing constraints, not just on funding, but on the right of assembly and heightened risk of intimidation or abuse. First, TAI seeks to partner with existing donor efforts (rooted in human rights programming) to better understand the impacts of restrictions and how donors' actions may aggravate or mitigate these, while considering any risks specific to TAP grantees and donor agendas. TAI will also support members to identify and test practical steps to mitigate risks through their own grant-making practice and guidance to grantees. In cases where countries are members of multi-stakeholder governance initiatives, such as the Open Government Partnership or Extractive Industries Transparency Initiative, TAI will support CSO testing of guarantees for meaningful civil society participation and shared learning on how to avoid incidences of "open washing", whereby governments get the plaudits for joining such initiatives but may in turn pursue actions that limit civic space.

Second, not all societal actors have proven equally vulnerable to legal and political constraints. TAI will work with its members, other donors, researchers, and practitioners to consider what influences the legitimacy of different actors (including journalists, trade unions, faith-based organizations and business associations, in addition to self-identifying TAP NGOs) in different country contexts. This network will also allow us to examine factors that influence local TAP-grantee power and legitimacy, and hence, their ability to hold governments accountable without fear of reprisal.

The lessons learned from this work, including country testing, will strengthen and contribute to ongoing advocacy efforts catalyzed by other funders to enhance civic space. We wish to explore joint action with these groups, and forge new relationships, particularly with Southern philanthropists, recognizing that broadening the base of financial and political support for grantees can be a bulwark against government constrictions. Furthermore, this analysis will underpin future TAI endeavors across all work streams, as independent civic space is a key precursor to progress on the TAP agenda.

Milestones toward 2019

- Partnership with relevant donors also seeking to protect civic space to ensure coordination and leverage investments in research, advocacy and strategy *(Year 1)*
- Validated framework for assessing the risks to TAP grantees from donor actions and advocacy positions *(Year 2)*
- Clarified models for national CSOs to best leverage CSO protocols within multi-stakeholder initiatives to defend civic space *(Year 2)*
- Identification and testing of immediate and long-term strategies that enhance the strength and local legitimacy of a broad range of accountability actors in at least three countries, integrating lessons from TAI-led research *(Year 3)*

Learning for Improved Grant-Making Practice

Why does it matter?

As a donor collaborative, TAI's main purpose is to amplify our members' impact by improving their grant-making practices and facilitating collective action. TAI is a platform not just for information sharing, but also joint reflection and sense-making, and incubation of new ideas. TAI members wish to learn how to further improve their grant making by better understanding how their practices impact grantee actions, and by extension, project results. In turn, they seek to accelerate learning among their grantees and the TAP field. In this respect, TAI can help "connect the dots" among donors, researchers and practitioners, and elevate the value of learning together as a community.

Ultimate Outcome (over 10 years)
Greater impact of TAP funding through thoughtful, evidence-based, adaptive donor and grantee practices.

Intermediate Outcomes (over 3-5 years)
1. TAI members adapt grant-making practices for improved grantee learning and impact.   2. There is adequate infrastructure to support learning among TAP practitioners, researchers and funders.   3. Increased evidence of collaboration among donor members.

TAI Context

All TAI members are committed to learning to improve their effectiveness. They each have their own internal mechanisms to support learning – even creating individual tailored learning strategies for the transparency and accountability programming. However, exchange with other donors has tended to be ad hoc at best. All of them are similarly exploring ways to incentivize learning among grantees, including use of metrics and reporting asks. The TALEARN community initiated by TAI has helped to bring together researchers and practitioners and generated new collaborations and insights for the field more broadly. However, interaction rarely continued outside of TAI convened gathering, sparking interest now in finding ways to support more ongoing, field-led and practically-oriented learning mechanisms.

Approach

As a donor collaborative, TAI is uniquely placed to create the joint learning infrastructure necessary to facilitate smarter practice. We will facilitate the exchange and curation of information, systematic tracking and analysis of donor portfolios, and active experimentation in new approaches to grant design, reporting, and other functions. We will act as a space for frank discussion on the "nuts and bolts" of TAP donor practice, including tackling such practical concerns as reducing grant-making transaction costs, how to incentivize and curate results stories, and improving members' approaches to their own donor transparency. Through these efforts, TAI members aim to understand how donor policies can best support partners on the ground.

We will work with the donor members and partners to systematically build the evidence base around thematic priorities and to support members in synthesizing, digesting, and incorporating that evidence into their own work. TAI will leverage our "bird's eye" view of TAP funding and programs by curating and distilling relevant insights across our focus areas; helping donors consider how broader trends in TAP relate to their own work; and directing members' attention to new ideas and opportunities. For every learning product that we develop, we will proactively ensure it is disseminated and discussed with a view to informing members' strategies and programming. Furthermore, TAI's monitoring and evaluation plan will continuously capture salient lessons learned from our work. The feedback loop between our learning agenda and M&E plan will not only strengthen our evidence base, but ensure TAI capitalizes on opportunities for the collaborative to be impactful on the TAP agenda.

Finally, TAI members are committed to supporting robust learning practices by all members of the TAP field. The experience of TALEARN demonstrated the value of peer exchange and an explicit focus on field learning. Rather than maintain a donor-convened grouping, TAI members are interested in supporting field-led efforts that connect those organizations that are spearheading effective learning practices and are capable of mentoring others. This infrastructure should extend to connecting across different sub-sector communities to share research findings and practical insights, and helping researchers and practitioners to collaborate more effectively from early design through project completion.

Milestones toward 2019
- Regular learning conversations and annual TAI learning days for donor staff, including products to help onboard new donor member staff *(Year 1)*
- Improved pipeline of impact stories relevant to donor prioritized themes *(Year 2)*
- Regular learning exchanges among TAP organizations and researchers *(Year 2)*
- Shifts in members' funding and approaches that are traceable to TAI learning exchanges and activities *(Year 2)*

- Collation and dissemination of evidence relating to priority themes, leveraging partner research networks *(Year 3)*
- Improved efficiency in member grant-making practices as confirmed via field "pulse check" survey of grantees and member self-assessments *(Year 3)*
- Measurable increase in productive collaboration amongst TAI donors on TAP programming *(Annual)*

Rapid Response Capacity

In the spirit of being adaptive, TAI members recognize the value of being able to be opportunistic. To this end, TAI will maintain a dedicated reserve fund to enable donors to respond effectively and rapidly to emerging opportunities or challenges. The use is intentionally flexible and opportunistic, but should allow for:

- Rapid deployment of resources to meet a prioritized need on an opportunistic basis outside of pre-programmed activities (as found useful in the founding of OGP).

- Strategic, timely advocacy to champion, adopt and implement TAP principles and/or shape relevant discussions and negotiations at international forums.

How Will We Do It?

TAI is defined by the priority topic areas that it will address, as outlined above, and by how it seeks to have an impact.

TAI's main purpose is to heighten our members' collective impact by improving their grant-making and facilitating collective action towards ambitious goals relevant to the whole TAP field. TAI's direct point of accountability is to our member donors – informing their choices and practices. The actions of the donors in turn influence the behavior of their grantees, and potentially of other donors, practitioners and researchers. Collectively they improve outcomes on prioritized issues for the TAP field as a whole, and contribute to positive societal change. TAI's role is thus a contributory one. It reinforces funders' impact, which is in turn contributory to the efforts of those leading the vital change work on the ground. The fundamental assumption underlying TAI's theory of change is that supporting the work of donors will (indirectly) advance the TAP field and deliver greater transparency and accountability on the ground. What are the means to influence donor member actions?
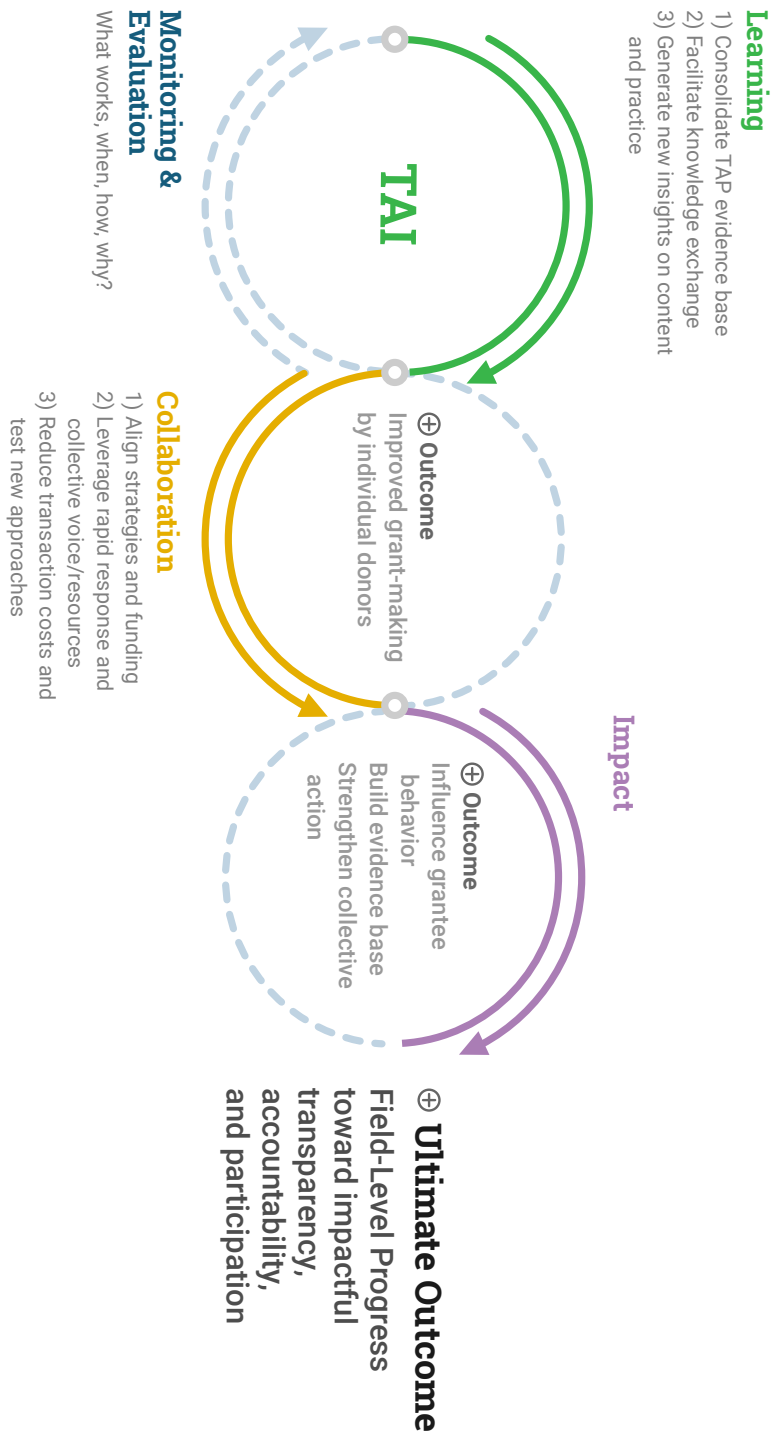
TAI will fulfill two primary functions by reinforcing:
- **Learning** among donors to inform problem identification, further clarify understanding of what works, and how they can best support grantees to be effective. This includes highlighting new research findings, tracking the evidence base, flagging new approaches and players, and facilitating portfolio reviews.
- **Collaboration** to enhance impact beyond any one donors' resources and programming. Collective action will be supported by strengthening the infrastructural backbone for collaboration, namely reinforcing relationships and knowledge exchange among funders' program teams, identifying emerging issues and opportunities, and facilitating discussion to articulate priorities and align members' responses.

TAI will also fulfill two secondary but still important functions:
- **Connecting** across practitioners, researchers and other donors active on the issues and facilitating alignment of efforts to help ensure TAI member resources are aligned to points of comparative advantage, innovation, and to maximize collective impact.
- **Communicating** the principles, learnings and value of TAP to other donors, practitioners and policymakers drawing on the insights and impacts generated around the priority theme engagements.

Figure 2. The TAI Model

Learning
1) Consolidate TAP evidence base
2) Facilitate knowledge exchange
3) Generate new insights on content and practice

Monitoring & Evaluation
What works, when, how, why?

TAI

Collaboration
1) Align strategies and funding
2) Leverage rapid response and collective voice/resources
3) Reduce transaction costs and test new approaches

⊕ **Outcome**
Improved grant-making by individual donors

⊕ **Outcome**
Influence grantee behavior
Build evidence base
Strengthen collective action

Impact

⊕ **Ultimate Outcome**
Field-Level Progress toward impactful transparency, accountability, and participation

In terms of moving on each priority topic, the TAI members and team recognize that there are multiple objectives for each, but that not all objectives will prove to be equal in terms of scale and investment. Some are more exploratory to provide a more informed basis on which to decide the potential for further collaboration; others are more in depth, building on existing member donor programming.

The members and TAI team will pursue work streams concurrently and flexibly. They will look for intersection points among these issues where there is potential for a positive multiplier effect, maximizing limited resources. There will be regular reflection on progress and adaptation of the framing strategy as necessary, ensuring that donor programming considers emerging opportunities and expands in areas with the most traction.

TAI's niche

- provide a collaborative space for donors to reflect, learn and raise their ambition

- take a "bird's eye" systemic perspective

- identify opportunities to link across funders, practitioners and researchers - encouraging "silo-busting"

- leverage our donor membership to foster formal and informal collaborations that yield more impactful grant-making practices and strategies and potentially reduce transaction costs for donors and grantees alike.

Table 2. Program Design

Mission and Vision

TAI is a collaborative of donors committed to building a more just, equitable and inclusive society through greater transparency, accountability and effective participation around the globe.

TAI's members envision a society where citizens are informed and empowered; governments are open and responsive; and citizen engagement with government advances the public good.

TAI assists members to strengthen the impact and effectiveness of their transparency and accountability funding, and the movement as a whole.

Our Operating Values
- Integrity, transparency and accountability (modeling the values we ask of others).
- Curiosity, learning, experimentation and evidence-based decision making in support of constant improvement.
- Respect and recognition of power dynamics: we never forget that grantees, government, and CSOs are doing the frontline work.
- Be more than the sum of our parts through effective collaboration (informal, peer-to-peer, "silo-busting").

Ultimate Outcomes Sought

- **Data use for accountability:** Assuring more and better use of data by citizens and governments in support of accountability, while addressing concerns around data privacy.
- **Taxation and tax governance:** Supporting development of more inclusive and equitable tax governance.
- **Strengthening of civic space:** Fostering a plurality of independent and legitimate civil society voices.
- **Learning for improved grant making:** Building greater impact of TAP funding through thoughtful, evidence-based, adaptive donor and grantee practices.

Direct Process Outcomes

- Improved grant making by members
- Greater alignment of resources to address shared challenges
- Strategic impacts in the program design

Mechanisms

Primary Functions	*Learning* among donors to inform problem identification, further clarify understanding of what works, and how they can best support grantees to be effective. This includes highlighting new research findings, tracking the evidence base, flagging new approaches and players, and providing occasion to jointly review portfolios.
	Collaboration to enhance impact beyond any one donors' resources and programming. Collective action will be supported by strengthening the infrastructural backbone for collaboration, namely reinforcing relationships and knowledge exchange among funders' program teams, identifying emerging issues and opportunities, and facilitating discussion to articulate priorities and align members' responses.
Secondary Functions	*Connecting* across practitioners, researchers and other donors active on the issues and facilitating alignment of efforts to help ensure TAI member resources are aligned to points of comparative advantage, innovation, and to maximize collective impact.
	Communicating the principles, learnings and value of TAP to other donors, practitioners and policymakers drawing on the insights and impacts generated around the priority theme engagements.

Strategic Risks

Table 3. Strategic Risks

Strategic Risk	Mitigation
TAI has sat in a unique spot between donors and grantees, and is designed to link the two in a respectful and neutral way. This "in-between" status can create confusion regarding who is the primary beneficiary of TAI's work, potentially leading to unrealistic expectations and dissatisfaction among donors and grantees.	TAI's steering committee has pre-empted this by determining that TAI is to be donor-servicing but field-facing. This means that our primary role is to facilitate learning and collaboration for donor members and its agenda is set by them. However, one of the ways in which TAI serves its members is by being alert and sensitive to grantees' needs and challenges.
TAI is vulnerable to strategic or political shifts that may alter members' commitment to TAP work and, therefore, to the initiative itself. TAI's value proposition relies on having sufficient alignment among the goals and priorities of member funders to warrant and permit collaborative and collective action.	Steering committee members have agreed on common areas of interest as a basis for this strategy. TAI will conduct a regular review of donor needs and internal strategies with a view to be able to adapt to evolving member needs and to potential changes in membership. Conversely, the TAP field is growing rapidly, and there is also potential for other members to join the collaborative where there is a clear alignment of strategies and approach. By adopting a clear strategy and setting criteria for membership and governance, TAI has ensured changes in membership will not result in abrupt programmatic shifts.
The TAI team works with and for the donor members. Delivering on the collective goals assumes steady donor engagement and staff involvement, which has previously focused more exclusively on the steering committee.	TAI will proactively engage with donor staff and ensure TAI is delivering value within the frame of the members' shared priorities, including seeking annual feedback through targeted interviews.

Strategic Risk	Mitigation
None of the functions of TAI is unique. Donor organizations have formal and informal mechanisms to facilitate learning and collaboration, and collective action is often the result of strong personal relationships. TAI's value lies in formalizing and facilitating collaborative activities for its members, thereby adding value to their work. Therefore, our impact will be subtle and may be difficult to measure and document.	To address these risks, TAI has consulted with other collaboratives to identify effective measurement and evaluation approaches to assess the collaborative process and added value for our members. TAI has also identified specific donor goals and targets in priority theme areas, and will measure progress towards them. Finally, TAI staff will maintain regular contact with program officers within donor organizations to continuously gauge their needs, and adapt programs and activities to meet them.

How Will We Know if We Are Impactful?

Given the ambition and scale of the goals pursued by the TAI members, finding ways to track progress is critical in understanding which approaches are proving effective and which are not, and to adjust accordingly.

TAI will pursue an integrated monitoring, evaluation and learning approach. Reflective of our hybrid model, we will develop a comprehensive set of indicators to assess both the **outcomes** on each prioritized area and the **process** by which we add value to the work of our members. A learning, monitoring, and evaluation plan will be created tailored to each priority workstream, and progress will be evaluated from a baseline measurement undertaken in 2017 and revisited in 2019.

We seek to be able to assess the value of working collaboratively and the contribution of the members to field-level change. While it is uncommon for a funding collaborative to consider developing "shared measurement" systems, TAI's strategy calls for it to "move the needle" on specific topics, and we will proactively test ways to track the members' collective impact. TAI will explore models to demonstrate members' collective contribution to field level outcomes, for example by consolidating indicators from related portfolios, treating the challenge as a dynamic problem-solving process.[8] TAI will be broadly tracking progress on each prioritized topic against the outcomes and progress milestones sought, such as monitoring improvements in the utilization of user-centric approaches for more effective data use.

TAI members and the team recognize that we are enablers of the work led by groups on the ground and that in pursuit of long term, difficult governance-related goals, direct attribution will be hard to delineate.[9] However, we do intend to track contribution. This applies to the funders' contribution to field-level change, but also to TAI's own contribution to evolving donor strategies and practice. TAI will track influence on members' approaches, both in terms of changes in members' grant-making and, where possible, the impact of these changes.

TAI will investigate a range of evaluation methods and techniques, such as developmental evaluation, to craft a monitoring, evaluation and learning plan suited to our unique measurement needs. The data from this will contribute to

8. For further discussion of the shared measurement challenge see: Collective Impact Forum and FSG: Guide to Evaluating Collective Impact, http://www.fsg.org/publications/guide-evaluating-collective-impact
9. Most donor collaboratives rely on members' views as their guide to their effectiveness, recognizing that tracking extensive sets of indicators and formal evaluations can entail a significant diversion of resources. That said, formal monitoring frameworks are more common when there is a pooled fund that regrants. For example, the Climate Land Use Alliance that manages over $194m in pooled funds over a five-year period, has four-year strategies with annual workplans that have indicators for bi-annual monitoring at the portfolio level. Data is collected by geographic initiative coordinators from grantee reports and public sources and summarized in reports for the Board every six months. An external evaluation is commissioned every five years.

the collaborative's learning and reflection sessions, assisting the donor members in testing their theories of change against practice.

TAI will use both quantitative and qualitative data to assess contribution to members' effectiveness. For example, over time, TAI should help shift members' grants to be more aligned on prioritized issues, both in terms of including certain best practices and in their enabling greater scale and diversity of funding. TAI will evaluate this by measuring network closeness, saturation, and satisfaction as provisional proxy indicators. By maintaining a healthy network, TAI encourages frequent and positive interactions that inspire innovative collaborations.

TAI will also track organizational health indicators for Year 1 relating to the reestablishment of TAI under a new fiscal sponsorship model and the creation of a new team with new funding commitments.

An independent evaluation will be undertaken covering the three-year strategy period (either ex-post or through an embedded evaluation consultant).

How Will the Work be Supported?

Staffing

We are building a small but nimble team to advance our mission, support the funders and stay connected to the field. TAI is currently led by an Executive Director with support from a Program Officer. It is anticipated that a Senior Program Officer and Learning Officer will be recruited to assist with overseeing priority programming and learning functions.

Depending on evolving needs, we anticipate working with a network of consultants and experts to help TAI deliver specific projects and research, and employing occasional logistical support around events or programs.

Figure 3. The TAI Staffing Model
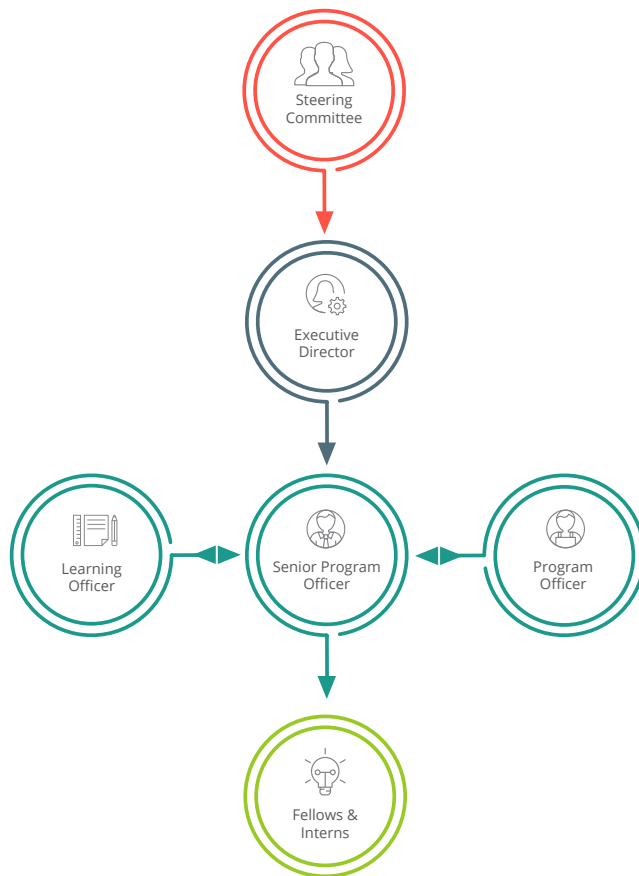
Funding

To implement TAI's strategic plan, TAI anticipates raising funding in the form of multi-year grants from TAI members to support operations and engagements. An anticipated budget minimum of $1.1m per year over the next three years will cover staff, benefits, travel, rent, meetings, communications, supplies, furniture and capital, the flexible response fund, contracts, and fiscal sponsorship fee.

Multi-year core funding commitments will be based upon this agreed strategy. TAI members generously provided sufficient interim funding to enable the transition to the new fiscal sponsor and funding through the end of 2016.

With full funding, TAI will be able to support members in taking their collaboration to a new level.

A projected three-year budget is attached in Annex I.

How Will the Work be Governed?

Oversight & Governance

TAI is governed by a Steering Committee composed of the full members, who are currently Ford Foundation, William and Flora Hewlett Foundation, Omidyar Network, and Open Society Foundations. Each has member committed financial and in-kind resources to support the development of TAI.

The Steering Committee is comprised of the lead representative of each member of TAI. A full list of the Steering Committee is provided in Annex III. The Steering Committee meets in person twice a year, and may convene monthly through calls or other means of contact.

In addition to full membership, TAI also offers an associate membership. Associate members actively participate in TAI learning efforts, share information to align programming on a regular basis, and may support ad hoc TAI activities, but are not providing core funding.

TAI has an evolving membership, and welcomes conversations with interested donor partners. New members are admitted subject to unanimous consent of the current Steering Committee.

It is the Steering Committee that appoints and oversees the Executive Director, as well as TAI's strategy, program plan and budget within the parameters of fiscal sponsorship. The Steering Committee also approves activities for the flexible response capacity and branded advocacy; signs off on major public announcements, including the use of any brand; approves new members; and appoints its co-chairs. The Steering Committee may also be involved in the creation of job descriptions and hiring of staff. All decisions are taken unanimously on a no-objection basis.
The co-chairs of the Steering Committee provide more direct oversight of the Executive Director and steer overall Steering Committee meetings. They may review TAI's annual and final reports. As a guide, co-chairship is undertaken for two years with continuation contingent upon review. Ideally, rotation of co-chair terms would be staggered to ensure continuity.

Fiscal Sponsorship

Based on extensive consultations with existing transparency and governance initiatives and potential funders, TAI entered into a fiscal sponsorship arrangement in 2016, an increasingly common mechanism used in the non-profit sector that enables organizations to start new programs without establishing a new legal entity. Accordingly, the board of the fiscal sponsor assumes legal and fiduciary responsibility for TAI, but does not direct strategy or content of its programming. TAI's current fiscal sponsor is Proteus Fund Inc. based in Amherst, Massachusetts, in the United States.

Reporting

TAI will use one common set of plans, budgets, and reports for internal use and for reporting to the Steering Committee. This will allow provision of a single, comprehensive picture and a reduction in reporting time and parallelism, thus enabling TAI's team to focus our energy on delivering value for donor members.

We will produce an annual plan under this overarching strategy with a corresponding budget. Halfway through the year, a succinct situation report will be produced to highlight progress made against the annual plan, key achievements, lessons learned, setbacks, fumbles, and insights. This report will also include an unaudited expenditure report versus the allocated budget for the same time period. At the end of the year, a longer report will be produced, which will also provide audited financial figures. The full-year report will be analytical and reflective in tone, and will provide a substantive discussion on the effectiveness of TAI's interventions and strategy, as well as the lessons learned to be considered for future planning. TAI will welcome engagement on the structure and content of these reports but does not intend to provide separate specialized reports to suit the requirements of individual donors.

Conclusion

Transparency and accountability matters for development. Those championing and delivering on this agenda within government, industry and civil society alike are making vital contributions to their societies. Donors in turn play an important supporting role in their efforts. We face a collective challenge in further delineating how transparency can translate into accountability and how TAP interventions can have impact at scale to ensure better outcomes for citizens.

TAI's members are testing their ability to help the field overcome these challenges in the context of addressing particular priority topics. By bringing together like-minded donors, TAI offers a platform to align with a greater resource pool (human and financial capital), share risks, innovate and open up the potential to achieve higher levels of impact. The collaborative, supported by a purpose-built small team, facilitates their learning and collective action, but also encourages higher levels of ambition.

This strategy provides a clear framework for TAI to work with our members – outlining the prioritized topics for engagement and the core functions we will fulfill. We are excited to stay in dialogue with donors, practitioners and researchers on the insights and lessons that will emerge from its implementation.

As the field continues to evolve quickly, we believe TAI is uniquely positioned to enable key funders to strategically adapt and align their approaches, build evidence as to "what works and why" and collectively address critical priorities that can inform broader donor and practitioner approaches.

TAI will be lean, nimble and flexible in responding to needs and building on what proves most useful to donor members and those working on the ground.

We are excited at the potential of the collaborative model, recognizing that collaboration and learning are essential elements to a "second generation" approach to transparency and accountability.

Annexes

Annex I: Budget

TAI Estimated Budget (USD)

Expense Category	FY2017	FY2018	FY2019	Three Year Total
Personnel	439,333	477,405	491,727	1,408,465
Payroll taxes	33,667	36,521	37,617	107,806
Medical benefits / dental / disability	90,003	96,000	98,400	284,403
Pension contributions	43,933	47,741	49,173	140,847
Professional services	190,000	96,000	96,000	382,000
Occupancy	34,820	36,000	39,600	110,420
Office Expenses	5,500	5,000	3,500	14,000
Office Communication	5,580	5,500	4,700	15,780
Travel & Conference	155,000	120,000	96,000	371,000
Furniture & Equipment	2,400	1,000	1,000	4,399
Professional Development	3,200	4,000	3,000	9,200
Fiscal Sponsorship Fee	100,000	100,000	50,000	250,000
Grants & Special Projects	100,000	100,000	25,000	220,000
Total	**$1,203,437**	**$1,125,167**	**$995,717**	**$3,324,321**

Annex II: Pathways to Change Map

This represents critical causal pathways common to TAI donor members' theories of change. It is in no way a representation of pathways to change for the TAP field as a whole.

☁ Context: **Civic Space**: Rule of law, FOI, freedom of assembly, media & other freedoms, protection of constitutional rights

Global Influences

International Norms and Standards (e.g. disclosure, environmental, etc.)

Multi-Stakeholder Initiatives Internationally, and National Chapters

1A

1B

2

Accountability Actors

Government - lawyers, judges, auditor generals, parliamentary committees, etc.

☁ **Outside Government -** media, journalists, CSOs, local chapters on INGOs e.g. IBP, TI, etc. Some of these are "infomediaries" – i.e. focus on transmitting information.

⊕ Behaviors:
- Monitoring
- Sanctioning (within gov. actors only)
- Changing expectations / attitudes of responsibility of performance among citizens and officials
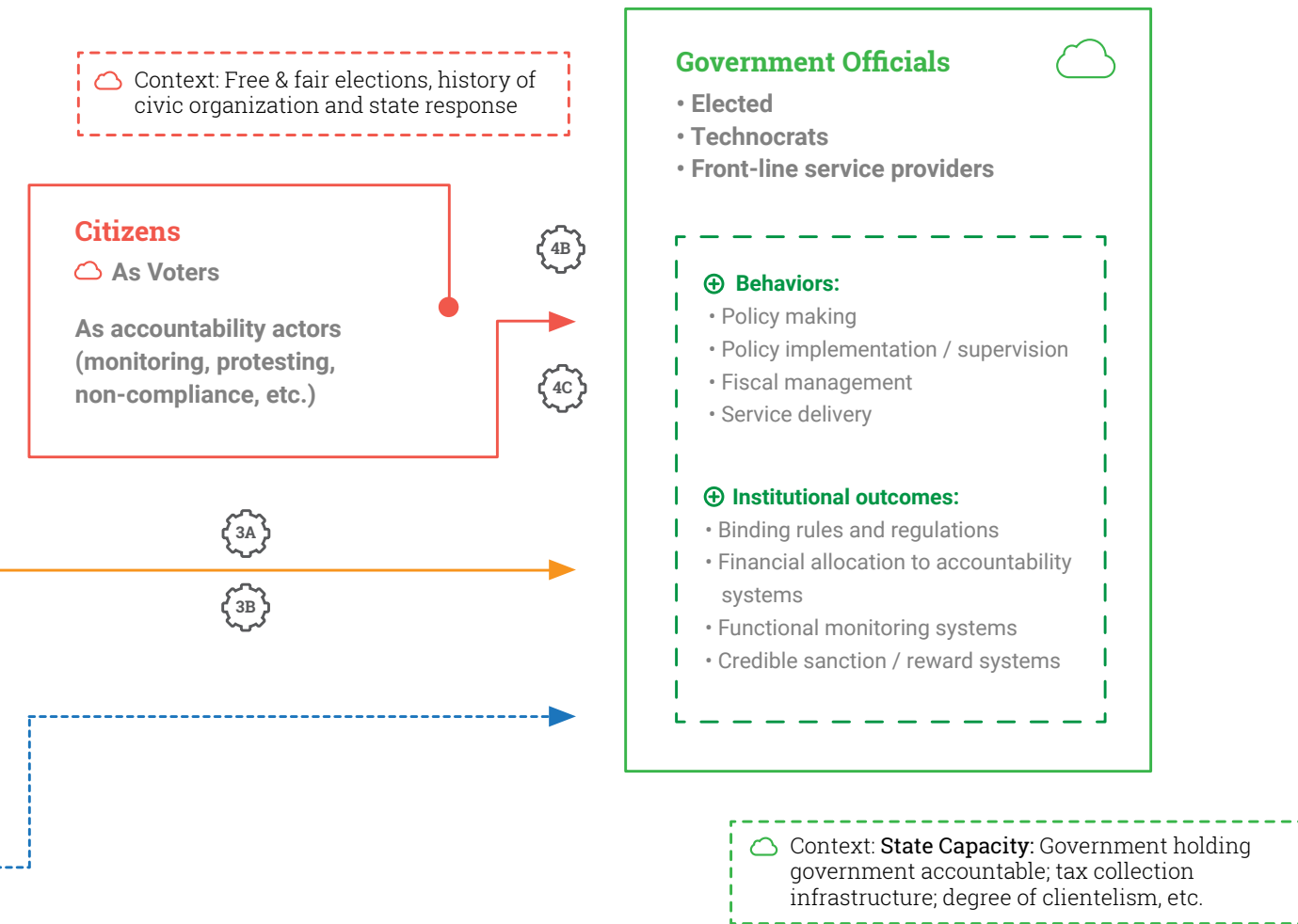
4A

1a) What is the evidence that providing information or data produced by (inter)national bodies influences or enables accountability actors within the government to monitor government performance, sanction or reward performance, and manage expectations of citizens (and government) of their duties, responsibilities, and performance standards?

1b) What is the evidence that providing information or data produced by (inter)national bodies influences or enables accountability actors outside the government to monitor government performance, sanction or reward performance, and manage expectations of citizens (and government) of their duties, responsibilities, and performance standards?

2) How do governments officials directly use information or data that is produced by (inter)national without going through any other accountability actors. (ex: ministries making data open/available and instating a FOI mechanism directly as result of the Open Government Partnership?).

3a) What is the evidence that information or data is used by accountability actors inside the government (e.g. judges, parliamentarians, anti-corruption agencies, etc.) to hold government officials (includes elected, technocrats, front line service providers) accountable through sanctions or legal action?

Context: Free & fair elections, history of civic organization and state response

Citizens

As Voters

As accountability actors (monitoring, protesting, non-compliance, etc.)

4B

4C

3A

3B

Government Officials

- **Elected**
- **Technocrats**
- **Front-line service providers**

⊕ **Behaviors:**
- Policy making
- Policy implementation / supervision
- Fiscal management
- Service delivery

⊕ **Institutional outcomes:**
- Binding rules and regulations
- Financial allocation to accountability systems
- Functional monitoring systems
- Credible sanction / reward systems

Context: **State Capacity**: Government holding government accountable; tax collection infrastructure; degree of clientelism, etc.

3b) What is the evidence that information or data is used by accountability actors outside the government (e.g. media, journalists, lawyers, CSOs, etc.) to hold government officials (includes elected, technocrats, front line service providers) accountable by monitoring, changing expectations of responsibilities, or scrutinizing performance?

4a) What is the evidence that providing information or data influences citizens to behave as accountability actors (citizens monitoring, protesting, non-compliance), and do they act as individuals or in collectives? In particular, does citizen behavior include the use of the information itself (e.g. motivating action, clarifying operational steps, used as evidence, etc.)?

4b) Do citizen accountability actions result in changes in government officials?

4c) How do citizens exercise their voice as voters?

Note: Institutional-level outcomes are deliberately distinct from individual behavioural outcomes.

Annex III: Steering Committee Members

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