



TRANSPARENCY &
ACCOUNTABILITY
INITIATIVE

Work Plan 2017

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I. Strategic Overview

The Transparency & Accountability Initiative (TAI) is a mission-driven collaborative of donors engaged in global transparency, accountability and participation (TAP) programming. We seek to advance development through empowering citizens to hold their governments to account. TAI is composed of leading donors in the TAP field, namely the Ford Foundation, Omidyar Network, Open Society Foundations, the United Kingdom Department for International Development and the William & Flora Hewlett Foundation, who together represent a significant portion of global TAP funding.

After five years of successful operation, the TAI Steering Committee embarked on an effort to think through lessons learned and analyze how to maximize members' collective impact going forward. TAI commissioned a series of thought pieces by leading scholars, in addition to a comprehensive analysis of our operations to date. These inputs, coupled with extensive consultations with practitioners and experts in the TAP field helped inform TAI's new strategy for 2017-2019. This Work Plan details first year activities that begin implementation of that strategy.

Our donors seek to galvanize support for ambitious new ideas and achieve greater impact in four prioritized focus areas that are relevant to delivering on their individual strategies and that meet the criteria of complexity and scale to merit a collective approach and long-term investment. These focus areas have been recognized by all member donors as critical to strengthening the impact of TAP in the next ten years:

- 1) 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.
- 2) Taxation and Tax Governance:** Supporting development of more inclusive and equitable tax governance.
- 3) Strengthening of Civic Space:** Fostering a plurality of independent and legitimate civil society voices.
- 4) Learning for Improved Grant Making:** Building greater impact of TAP funding through thoughtful, evidence-based, adaptive donor and grantee practices.

The TAI model is centered on increasing our members' collective impact by improving their grant-making practices and facilitating joined up action towards ambitious goals.

Better informed and evidence-based practices by our donor members will influence grantee behaviors, and in turn deliver greater transparency and accountability on the ground. A dedicated TAI team works with the members to support donor learning and collaboration, and in turn that among grantees and the broader field. Secondly, TAI helps to connect the dots across the TAP field, and lead outreach to better align efforts and maximize collective impact.

II. TAI Work Plan 2017

This document provides the activities to be carried forward by TAI in the first of the three years covered by the 2017-2019 strategy. Some are stand-alone activities to be completed within the year, while others will serve as the basis for ongoing programming on each of the focus areas. All have been selected to address identified needs and based upon their potential to achieve progress towards intermediate (three to five years) and ultimate (over 10 years) outcomes for each of the focus areas.

Reflective of it being the first year of implementation, the activities in year one are more foundational - scoping and initiating exploratory engagement on multiple fronts and building stronger infrastructure for the collaborative. We anticipate that the work will consolidate into deeper engagements in years two and three.

Activities below are organized by work stream. A brief overview of each work stream is provided and then activities are listed for each. These begin with those that are more donor-centric (improving donor knowledge, learning and practice), and then those that involve grantees and those that are relevant to the field and seek to leverage the collective contribution of donor members. These have been color coded accordingly:

- Donor centric
- Relevance to grantees
- Field wide

A. Data Use for Accountability

Data use for accountability is a cross-cutting challenge among all TAI donors. While there is considerable variation on how each approaches this issue, all seek to better understand under what conditions data use leads to greater government accountability. The transparency movement has achieved great strides in the past decade, coinciding with a growing open data movement. Together, they have resulted

in increased disclosure of data and proliferation of data platforms and other applications, many of which have been considered as an end in themselves, reflective of a more supply side approach. At the same time, technology has enabled the growing use of “big data” to inform government (and corporate) decision making. TAI’s data strategy seeks to promote a shift to ensuring more effective and accountable data use. We hope to help demonstrate the relevance and usefulness of disclosures for accountability purposes, while delineating valid privacy concerns around data generation and use, mitigating negative unintended consequences. TAI seeks to further inform donors’ understanding of obstacles to effective data use, foster collective strategies to overcome them, and encourage data collection and management that is itself transparent and accountable.

Ultimate Outcome (over 10 years): Inform and empower citizens and governments with data they can use to effectively promote accountability and the public good.

Intermediate Outcomes (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.

2017 Activities

Guidance for Data-Savvy Investments

TAI will work with donor members to distill insights from a range of data engagements and work with partners, such as Open Data Institute and AidData, to identify key components of data-savvy governance programming by TAP actors. These will be packaged for donor teams as elements for consideration in the review of grant proposals, and be one basis for recommendations to prospective grantees regarding factors to consider in program design. As we progress on other components of this workstream, relevant lessons-learned will be incorporated into the guidance.

One input in development of this guidance will be a donor and expert workshop organized together with AidData, Governance Data Alliance and OpenDataWatch on lessons learned from governance data investments to date including those that could inform progress toward SDG Goal 16. It will be designed around the central questions of what makes for an impactful governance data investment. For example, do we know what factors increase the probability the open publication of governance data will be

used for public benefit? This workshop will be complemented by a consultation with data publishers. The focus will be on capturing insights to inform future investment planning and investment decisions valuable to TAI donors but also to a broader range of donors/practitioners. (This can then be a template for similar workshops on other elements of the 2030 Agenda.)

Outputs:

- Workshop on lessons to date on creating impactful data use (Q2)
- Follow up consultation with data providers around High Level Political Forum (Q3)
- Draft resource for impactful data use in review of proposals and providing feedback to grantees (Q3 - This will be further refined and finalized in year two.)

Why TAI? Addresses a shared need of TAI member staff and, in turn, of anticipated benefit to a wide range of grantees that rely on data in programming. TAI is a credible partner/convenor bringing the funder perspective into conversations with researchers and practitioners.

Data Security Training

TAI will coordinate with MacArthur Foundation among others to provide a training to program officers on digital security based on new guidance resource explicitly designed for funders (developed in coordination with Ford Foundation and Open Society Foundations). This will help clarify questions that program officers should feel comfortable asking in relation to projects involving significant data use, and who to ask them of.

Output:

- Training for TAI members on digital security in TAP grant making and baseline steps that can be taken to improve “digital hygiene” (Q2)

Why TAI? Staff from a range of members have expressed interest in receiving such training to inform grant making practice. There is an efficiency in conducting the training, thereby facilitating the sharing of experiences and the chance to discuss with real world examples of shared grantee situations.

Increasing Uptake of Donor Data

TAI will work with donor members to increase the use of grant-making data in their own programming, and consider ways to increase the accessibility and relevance of published funding data for investment planning in the TAP sector. The first step will be

a small pilot data project to test the feasibility of having all TAI donors be International Aid Transparency Initiative (IATI) compliant. TAI is testing the feasibility of reformatting member data published to the Foundation Center's Glass Pockets database to be compliant with the IATI standard and enable future automated dual reporting. TAI will also facilitate a funder assessment of how to improve the "tagging" of TAP funding data for improved donor analysis, i.e. agreeing a more detailed layer of tags beyond the generic OECD Development Assistance Committee (DAC) codes to readily identify nuances in funding flows (an interest that extends to funders outside core membership). TAI will also liaise with AidData and additional partners on contributing to a new donor user group on use of aid data.

Outputs:

- Clarified feasibility/costing of having all TAI members publish to IATI (Q2/3)
- Prototype detailed tagging scheme for TAP funding to improve donor collective assessment of funding trends (potential to expand to OECD GovNet donors - Q3)
- Membership of donor user group on aid data (Q3 onward)

Why TAI? Finding ways to make better use of funder data is a shared challenge that is easier to explore collectively. Easier to engage other donors in shaping the taxonomy if done under the umbrella of the collective. Can be useful for multiple donors, reducing redundancies, enhancing usefulness for internal use, while improving the quality and coherence of donor data publicly available.

Human-Centered Design Approaches for Impactful Data Use

With a view to increasing the capacity of TAI member grantees to support impactful use of publicly available datasets, TAI will:

- facilitate a joint donor reflection on the findings of the OSF commissioned review ("Field Scoping on Human Centered Design Approaches to Data Uptake for Accountability") and related member investments (e.g. ON support for Global Witness and DataKind exploration of beneficial ownership data) of what makes for more meaningful data use/uptake for accountability among governmental and non-governmental stakeholders at the country level and potential of current key disclosures
- identify remaining knowledge gaps; for example, an exploration of how to apply the lessons of the OSF funded scoping to improve use of data for greater accountability of budget information and accountability of service delivery

- work with donor members, other potential donor partners (e.g. World Bank/IFC on extractives data use), and select grantees to test and document implementation of prioritized donor/expert recommendations deriving from the reflection

Outputs:

- Joint reflection on how human-centered design approaches can best inform data uptake for accountability(Q1/2)
- Recommendations on approaches to improve design of data project components and socialization through relevant platforms e.g. Open Government Partnership (OGP) open data working group (Q2/3)
- Piloted approaches to inform programming of grantees and future grantees (informing donor guidance referenced above) (Q3/4)

Why TAI? This is a topic of shared interest among TAI donors where a joined-up approach enables cross learning and more opportunity to test new approaches. Data features in numerous donor project, so there is value to considering implications not just for grantee practitioners, but donor grant-making practices – positioning TAI members at forefront of these approaches.

The Intersection of Open Data and TAP

TAI will coordinate with the Open Data Charter and organizations/initiatives leading in the open data field to craft a clear narrative of i) how the work of key organizations relates to and complements one another, ii) how different platforms (such as the Open Data Charter and the Global Partnership for Sustainable Development Data) relate to and complement one another and iii) how these organizations overlap with the TAP field. This narrative will be tested with TAI members and can inform future donor discussions to enhance effectiveness of funding for open data infrastructure that can reinforce investment achievement of TAP goals.

Initial Output:

- Narrative clarifying roles within open data field (Q1/2)

Why TAI? Not all TAI members have equal familiarity with the open data space; this activity helps build a common reference point, enabling a discussion of how to better “connect the dots” to ensure sufficient investment in data infrastructure to enable TAP investments to reach their potential.

Data privacy for global TAP

In light of the rapid advancement of the use and application of big data, the trend towards greater direct citizen-generation of data, and growing concerns as to the intentional and unintended uses of such data, TAI donors are keen to better understand concerns related “data privacy” (for want of a better term). To this end, TAI will explore risks/opportunities for transparency and accountability portfolios specifically and propose concrete options for funder next steps with costings. For example, one option is to develop the detailed design for a working group bringing together data privacy (corporate, public, academic) experts with transparency and accountability practitioners to build shared understanding of the challenges and opportunities posed by big data and practical steps that can be taken.¹

Outputs:

- Mapping of data privacy concerns relevant to the TAP field (Q3)
- Recommendations from working group to address such concerns (Q3/4)
- Agreed next steps for TAI donors (Q4)

Why TAI? Conducting this analysis collaboratively, and alongside likeminded actors, will improve the quality and relevance of the analysis and resulting commitments – as a new area there is a value to a collective exploration, combining of resources and sharing of risks.

B. Taxation and Tax Governance

Effective taxation systems and governance play a key role in financing public services, fighting social inequality, and sustainable development efforts. Factors such as declining international aid, growing concerns over low taxes paid by multinational companies, and the taxation link to progressive government spending is leading to increased attention towards tax issues within the transparency and accountability field. The complexity associated with tax policy and administration, coupled with a lack of transparency in the sector can lead to tax evasion, and ultimately, loss of revenue for governments and their citizens. Southern governments are particularly prone to suffering from these negative consequences given the shared perception of their low engagement in shaping global tax agenda and rules governing cross-border taxation. For TAI members, taxation is a relatively new area, but all are committed to driving progress toward a more transparent, accountable and equitable tax system.

¹ This would build on the successful experience of the working group of tech experts and civil rights activists supported by Ford Foundation among others.

Ultimate Outcome (over 10 years):

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

Intermediate Outcomes (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.

2017 Activities

TAI Joint Strategy Development

In support of harmonized TAI member strategies, programs and funding streams, TAI will facilitate the development of a joint strategy on tax issues for core members, including a shared learning agenda. TAI is generating a set of inputs to inform this strategy development, which can be useful public goods. These are:

- *Theory of Change Visual*: To better understand donor priorities in this space, TAI will work with each core member to visualize their individual theory of change on tax issues and the resulting collective theory highlighting the common core of overlapping interest for all TAI donors. These will be hosted on the TAI website.
- *Grantee Mapping*: From the theory of change, users will be able to see information on current TAI member grantees, including which outcomes their work aligns to and basic information such as their funder(s), size of grant(s), approaches taken and level they work at (global/regional/national). This info will also be searchable through a grants database on the TAI website. TAI will reach out to core grantees on international tax issues to map themselves against the theory of change and broader ecosystem. The differences between how donors and grantees see their contributions to the field will be analyzed internally and used as a springboard for an in-person reflection with grantees and donors on advancing strategic priorities for more equitable and accountable taxation (see below).
- *Tax Ecosystem Map*: TAI has generated a map to illustrate the different entry points to working on international tax issues and the connecting pathways. This map has been instrumental in framing past conversations about TAI donors' collective theory of change. A forthcoming dynamic version will better enable users to see how different themes relate to one another and to grantees' ongoing work.

These inputs will serve as a basis for member discussion and to inform a broader **strategic consultation with grantees**. TAI will support a field level convening of those organizations championing international tax justice designed to reinforce collaboration and identify risks/opportunities for their agenda. TAI will build on this by facilitating a follow-on conversation with core tax grantees and those working on beneficial ownership issues to discuss alignment in priorities, foster collective action and clarify how donors can best support grantees to achieve meaningful change. A further donor-grantee “check-in” on commitments will take place towards the end of the year around the Financial Transparency Coalition conference.

All the above will inform the joint TAI tax strategy and, in turn, member identification of further activities to be undertaken under the TAI umbrella.

Outputs:

- Dynamic version of TAI collective theory of change and individual theories of change for the four core members (Q1)
- Grantee database/mapping; dynamic tax ecosystem map (Q1/2)
- Donor-grantee strategy workshop and six month follow up implementation meeting (Q2/Q4)
- Final strategy document including ToC narrative and an explanation of TAI’s thematic focus (Q2 – see also Learning for Improved Grant Making workstream.)

Why TAI? Developing a collective theory of change, joint strategy and streamlining grantee engagement is in line with TAI’s *raison d’être* to support member funding alignment and collaboration in practice.

Country-Level Coordination

TAI will seek opportunities to test the value of country-level coordination on tax issues in select countries where donor interest and presence converge (initial ideas include: Mexico, Indonesia, Nigeria, South Africa, Colombia) and can inform global level programming. This scoping will include the potential for partnership with donors beyond the TAI membership where there is complementarity of approach (offers have been made by both GIZ and the World Bank to test aligned public/private funding at country level on building demand side engagement on tax to reinforce supply side capacity building).

Outputs:

- Joint country scoping visits (Q3)

- Detailed proposal for aligned tax funding approach in at least one pilot country for member consideration (Q3/4)

Why TAI? Fostering donor coordination and collaboration are core to TAI's mission. Connecting global program priorities to country level implementation and funding models should generate opportunities to increase collective impact.

Building New Constituencies for International Tax Reform

The international tax agenda is complex and driven by special interests. This suggests a need to broaden constituencies for reform. Accordingly, to inform donor thinking and potential diversification of support, TAI will:

- identify and engage conservative and libertarian experts (potentially one think tank and one consulting firm) to provide feedback on emerging theories of change, hypotheses and messages and inform future strategic outreach that may resonate more strongly in the current political climate
- similarly engage representatives of faith-based organizations on motivating interests and appropriate messaging regarding tax transparency and reform
- explore whether and how the OGP could become an appropriate platform for tax commitments by working with experts to generate model commitments of varying degrees of ambition.

Outputs:

- Review of TAI joint strategy and tax reform messaging by conservative, libertarian, and faith-based groups (Q2/3)
- Recommendations on the feasibility of OGP as a platform for tax related commitments and set of model commitments (Q4)

Why TAI? Utilizing the more neutral collective brand, members can more efficiently and effectively gain access to candid feedback and creative thinking on how to test and connect constituencies of reform. This can in turn inform the joint strategy and individual member portfolio planning.

C. Strengthening of Civic Space

Civil society organizations (CSOs) serve as vehicles to represent and connect citizens with governments and elevate their voice to achieve change in their communities. Their meaningful participation is crucial to the sustainability of the TAP agenda and to hold governments to account. For this, CSOs must have a legitimate and recognized voice

in society. Despite their critical role in achieving development objectives, CSOs across the world are facing a narrowing of space to operate through legislations that restrict their registration, operation, and funding. CSOs in the transparency and accountability field are particularly vulnerable to repressive tactics given the sensitivity of the agenda. While many donors and human rights defenders have addressed these issues, there are no clear answers as to what approaches have worked and under what conditions. For TAI members, the ability of accountability actors to operate freely is foundational to their broader theories of change. Therefore, addressing civic space restrictions, safeguarding grantees and reinforcing TAP actors' resilience in the face of government pressures are key focus areas for all TAI members.

Ultimate Outcome (over 10 years):

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

Intermediate Outcomes (3-5 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.

2017 Activities

New Funder Approaches to Closing Civic Space

TAI will engage with other funder groups to review existing models of donor practice for protecting grantees. Given the challenges for local CSOs receiving foreign financial support in a growing list of contexts, TAI will explore the potential of different funding models. Possible options include a stock-taking exercise of "funder-mediary" approaches within Southern hubs (building off the fiscally sponsored model active in the United States), partnering with grassroots funders, and partnerships with Southern-based philanthropists. This will be a basis for member deliberation and dialogue with relevant partners/grantees, such as CIVICUS, with a view to potential testing of new approaches

Outputs:

- Overview of relevant existing donor guidance and different funding model options (Q2)

- Mapping of Southern philanthropists who may be interested in the TAP agenda, and outreach options (Q2/3)

Why TAI? This activity will draw on TAI relationships with other funder groups. Findings will be relevant for the range of members and merit a collective conversation. Through the collaborative, members can leverage the ability to test different approaches within the group, recognizing some will have varying comfort levels and options depending on the potential action.

Civic Space Concerns for TAP sector

TAI will work with experts to identify risks at the intersection of the TAP agenda and closing civic space. This will include documenting the range of impacts on TAP grantees, manifestations of how transparency arguments are being utilized to justify measures with adverse consequences from a civic space perspective (as with anti-money laundering legislation and now other instances, such as on lobbying transparency), and the applicability of existing funder responses to closing civic space. This will include a desk review, selection consultations with grantees and a dialogue hosted together with the Funders' Initiative for Civic Space among others. The latter will look at how to navigate potential downsides of the transparency agenda and implications for funder advocacy positions. TAI anticipates then supporting member decisions on testing and documenting new approaches going forward.

Outputs:

- Report detailing civic space risks specific to the TAP field (Q1/2)
- Workshop exploring manifestations of transparency being used as cover for actions that can potentially constrain civic space (Q3)
- Options for TAI donors consideration to mitigate risks (Q2/3)

Why TAI? Tackling these issues collectively offers a more efficient and neutral vehicle for exploration, leading to a more robust, candid and comprehensive narrative about the risks to civic space stemming from TAP programming.

Protections for TAP Advocates

TAI donors also wish to understand how they can protect not just organizations, but individuals who champion TAP goals in challenging contexts. Reformers and critics of the government (including whistleblowers, journalists and human rights advocates) often face increased scrutiny, harassment, or even persecution in restrictive environments. What role can funders play? TAI will facilitate conversations with other funder groups and experts to assess viable options for donor action to strengthen

whistleblower protections globally. TAI will also keep an eye to what aspects of this problem are best tackled collectively, beyond individual donor policies.

Outputs:

- Assessment of TAP funder options to strengthen whistleblower protections amid closing civic space (Q3)

Why TAI? This activity is an extension of the previous: after identifying the risks to civic space specific to the TAP agenda, the TAI team is primed to help pinpoint potential actions (through advocacy and funding) to reinforce protections.

Strengthening CSO Legitimacy

What makes some civil society actors more resilient in the face of external pressures than others? How important is the reputation of the civic sector as a whole in creating/limiting opportunity for repressive tactics? TAI will work with members to look beyond short term tactical responses to longer term strategic approaches to build greater legitimacy among CSOs. Linking to ongoing work of Rachel Kleinfeld and Jeremy Weinstein, among others, this will include a consideration of the potential of human-centered design approaches to inform CSO development and needs to build resilient digital as well as physical infrastructure for TAP activists. It will draw on insights from research commissioned by OSF on non-traditional actors for TAP, not least experiences of faith-based groups, trade unions, social movements, and incorporate a range of regional perspectives. TAI will explore collaboration with the Funders' Initiative for Civil Society and the US Institute for Peace on this agenda continuing into 2018. This would involve drawing together ongoing research efforts, cohosting a donor-expert dialogue to pinpoint testable concepts in support of greater resilience, and supporting pilots in 2-3 countries. Lessons from such a pilot process would shape recommendations for how future funding can support robust CSO actors.

Outputs:

- Draft scoping report identifying factors influencing CSO legitimacy and insights from past donor efforts (Q3)
- Initial dialogues (Q3)
- Design for donor-expert dialogue to produce testable recommendations for piloting (Q4)

Why TAI? This is a critical agenda for international funders that merits a collective approach among TAI member donors, but also proactive engagement with other funder groups beyond the TAP space. TAI will also be able to facilitate connections to

other work streams be it on aspects relating to digital privacy or to grant making practice.

D. Learning for Improved Grant Making

The core objective of TAI is to help donor members achieve greater collective impact in the TAP field by improving their grant-making practices through learning and collaboration. TAI members are keen to learn how to best improve their effectiveness and gain a deeper understanding of how their actions impact their grantees, and in turn, the work on the ground. In addition to advancing their own learning, TAI members also wish to support learning among their grantees and the broader TAP field. As a donor collaborative, TAI is uniquely placed to facilitate joint learning mechanisms, and serves as a convening platform for collective thinking, information sharing and incubation of new ideas, and connecting the dots among a wide range of practitioners in the TAP field.

Ultimate Outcome (over 10 years):

Greater impact of TAP funding through thoughtful, evidence-based, adaptive donor and grantee practices.

Intermediate Outcomes (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.

2017 Activities

Infrastructure for Donor-Centric Learning

The TAI team will facilitate knowledge exchange and joint donor learning as a basis for stronger collaboration. This will include regularized in-person and virtual exchanges dedicated to thematic priorities and to aspects of grant making practice. It will also include more in depth joint strategy development, reflection, and curation of resources, such as creation of a common member-access grants database. These resources and communications are at the heart of TAI's model and will be the basis for our other activities, which focus on integrating learning into donor practice.

Outputs:

- Annual spring retreat and learning day with associate members (April 26-28)
- Steering Committee strategy reflection and exploration (Q4)
- Regular calls for members
- Quarterly thematic calls for members (e.g. for tax and for extractives program officers)
- Shared learning questions (Q3)
- Shared grants database (updated quarterly)
- Weekly TAI digest for members curating new research, events, information

Why TAI? Learning is one of the core functions of the collaborative. TAI provides a platform to learn together, reinforcing the trusted relationships that allow for frank dialogue, encourage new thinking and enable experimentation with a view to greater donor impact

Streamlining Processes for Grantees and Donors

TAI, alongside donor members, will explore means to reduce transaction costs within the grant-making process with a focus on shared grantees. This will include agreement among program leads on the tax agenda to test feasibility of a shared reporting template and a single point of contact for co-grantees.

Output:

- Pilot testing and resulting insights of shared reporting and point of contact for co-grantee with tax project officers group (Q3/4)

Why TAI? One important potential benefit of investing in the collaborative model is to enable greater efficiencies for donor members and grantees alike, especially given that there is a significant number of co-grantees among TAI funders.

Results Stories

All TAI members (and their grantees) face pressure to explain the results of their funding and the impact of their work more broadly. Stories are an important means to do that – one that can resonate more deeply with a variety of internal and external audiences than statistics alone, although they should connect to underlying data and evidence. What makes for a good results story? How can funders best incentivize generation of results stories? How do we make existing stories more accessible? The TAI team will work with the donor members to review existing practices, explore options, and make recommendations to generate a broader pool of compelling results

stories. This will include pilot data mining of a selection of past grantee reports (subject to grantee approval) to test the feasibility of identifying results stories hidden away in existing documentation without the need for creation/curation of repositories.

Outputs:

- Recommendations to donor members to support generation and sharing of result stories (Q2)
- Identification of additional results stories from existing documentation (Q3/4)

Why TAI? All TAI member donors struggle with findings ways to track and communicate results from funded programs in a way that can resonate with different audiences. Results stories are one important tool in addressing that need. TAI is well positioned to review the range of member experiences to pinpoint elements that make for useful results stories and options to build a stronger pipeline of stories that connect with other points of evidence and can meet both funder and grantee use cases.

Clarified Evidence Base

TAI will work with MIT GovLab and Varja Lipovsek to complete the commissioned evidence reviews relating to TAI priorities (tax, international norms to citizen actions, and uptake of disclosures by accountability actors within and outside of government). This will include supervising generation of “public good” versions and supporting their dissemination to relevant networks within the TAP field, including through more accessible multi-media formats.

TAI will facilitate member discussion of the findings and of related ongoing needs for evidence reviews and options to have a more effective model for conducting reviews geared to member needs.

TAI will also closely monitor evidence generated by other sources, including catalyzing and participating in coordination among key evidence generators, such as Evidence in Governance and Politics and 3ie. Such coordination will help clarify remaining knowledge gaps and reduce risks of duplicative efforts, as well as encourage sharing on most effective approaches. More specifically, TAI’s participation will help to identify relevant learnings for TAI members and grantees, but also to inform future evidence and research commissions to maximize potential value to TAI membership. Similarly, TAI will participate in relevant steering committees that can yield useful insights, such as that of the Transparency for Development multi-partner project (also supported by TAI members) and a social responsibility program of Chinese industry with strong transparency components.

The TAI team will also explore ways to boost donor member's own transparency and accountability efforts. For example, relying on the trust cultivated in the collaborative, TAI may facilitate a candid conversation on which projects and funding streams have had the most impact and how to measure these areas in the future. This may spark further engagement on what level of public transparency is appropriate to make a meaningful contribution to the ongoing discourse on donor effectiveness.

Outputs:

- Completed set of 3 "deep dive" evidence reviews (Q1)
- Results socialized with broader TAP field and community through different mediums (storytelling, videos, etc.) (Q2)
- Prioritization of remaining member evidence needs (Q2)
- Stronger network relationships with other commissioners of evidence (Q2)

Why TAI? Building a stronger evidence base is a shared need and objective among TAI donors. There are benefits to collectively considering the findings of commissioned work, sharing insights from the range of evaluative products, jointly identifying/prioritizing remaining gaps in understanding, and exploring ways to tailor evidence syntheses to meet funder/grantee uses.

Field "Pulse Check"

TAI will design and roll out, together with the donor members, a survey of heads of grantee organizations in the TAP field soliciting their views on current and emerging thematic priorities/concerns, and on the grant making process. Modeled off successful grantee surveys in other sectors, this is designed to generate a public good resource on the state of the field, but more importantly, to be an input to donor member reflection on the extent to which their assessment matches that of grantees leading work on the ground, and to see how they can improve their own donor processes and approaches for greater impact.

Outputs:

- Baseline grantee assessment of trends in the field (Q2)
- Prioritized listing of needs (Q2)
- Concrete suggestions to improve donor effectiveness (Q3)

Why TAI? There is a value to soliciting grantee views through a collective platform such as TAI which can better enable frank, anonymized feedback and responses from a

broader pool of organizations active in the TAP sector than any one donor's portfolio. This will inform an important shared commitment of TAI members to smarter grant making.

TAP Learning Network

TAI will host a design workshop bringing together leading strategists (both practitioners and researchers) as well as TAI members to design a model(s) for a network to support ongoing field-led learning within the TAP sector. This will include consideration of linkages to existing thematic sub-networks and specific research efforts. The network will embrace the following principles:

1. Focus on practitioner learning
2. Led (or co-led) by the global South
3. Foster a culture of learning that produces knowledge to development practice, which in turn, shapes the development of the TAP field
4. Be nimble, flexible and grow/contract as needed
5. Focus on curating and sharing knowledge, not on producing primary research
6. Led by the field, not by donors

TAI will then facilitate development of a full concept note by the practitioner/research group as a basis for concrete funding proposals to support field learning, and actively participate in the resulting network.

Outputs:

- Design workshop and resulting dialogue that generate a shared vision for the role that learning can play in the TAP field (Q1)
- Development of concept note for proposed learning network resulting from design workshop (Q2)
- Active TAI participation within anticipated network (Q3 onwards)

Why TAI? This is a natural outgrowth of past TAI member collective investment in TALEARN. It responds to a shared recognition of the value of supporting grantees to be more effective learning organizations and meeting practitioner and researcher joint interest in addressing critical learning questions for the field.

The Future of Fiscal Transparency

Proponents of transparent and inclusive fiscal processes claim that it can make a vital contribution to deepening democracy and reducing poverty and inequality. While

there have been dramatic gains over the past 15 years in public access to fiscal information and the capacity of civil society institutions to engage in these processes, work in the sector has fallen short of its expected ultimate outcomes. Nevertheless, how countries raise and spend public money is likely to become even more important given shifts in political environment from the US to Brazil to the Philippines. How can we ensure that fiscal transparency more frequently leads to greater accountability, and how do we achieve this in a period of reduced political space for civic engagement?

To respond to this challenge, TAI will partner with International Budget Partnership and Carnegie Endowment for International Peace to host an intensive dialogue for the fiscal transparency and accountability field combining practitioner, academic and donor perspectives. We believe that effective soul-searching, problem identification and generation of new testable ideas, can invigorate the sector at a critical juncture and lay the path for the next generation of fiscal transparency and accountability approaches and actions. This will take the form of a six-month dialogue process designed in three stages: i) arriving at a shared understanding of the problem and current context within which it is occurring, as well as agreeing on a process for moving the dialogue forward; ii) exploring alternative strategic approaches to overcoming the current obstacles and making progress in achieving the goal of fiscal accountability; and iii) seeking consensus on a set of powerful strategic approaches to achieve greater fiscal accountability or a set of approaches to be piloted in organizations around the world.

Outputs:

- Multi-stakeholder dialogue process (Q3/4)
- Set of strategic approaches to fiscal accountability work that each participant could integrate into the work in his/her institution (Q4)
- Set of materials and spokespeople that could share the outcomes of the dialogue more widely to stimulate critical discussion and more effective work (Q4)
- Set of possible research and /or action projects to be funded and implemented to test the core ideas emerging from the dialogue (Q4)

Why TAI? TAI members have been core supporter of the fiscal transparency agenda for over a decade. As a result, TAI is the logical funder partner for such a process of reflection designed to inform the next generation of programming. It is important to bring that funder perspective to the conversations alongside those of researchers and practitioners, and to ensure the investment yields outcomes that are relevant and actionable for members.

E. Operations

TAI will continue to build up its operational capacity in 2017. These include priorities in terms of membership, communications and monitoring and evaluation.

1. Staffing

In 2016, TAI hired a new Executive Director and new junior Program Officer. The next priority is hiring a Senior Learning Officer, which is in process. Interviews will be completed in January 2017 and it is hoped that the new person will join in March.

Toward the end of the first quarter of 2017, the Executive Director and Steering Committee will decide whether to move forward with hiring of the last full-time team member, most likely a Senior Program Officer. This work plan has been developed on the assumption that this team member will be hired in the second quarter to support design and implementation of activities. Priority will be given to a person who can best meet remaining skills and experience needs within the team and address emerging priorities.

2. Funding

TAI relies on generous core funding support from each of full members. By the end of 2016, TAI had received interim annual grants from both Open Society Foundations and Omidyar Network, and then three-year funding grants from Ford Foundation and Hewlett Foundation based on the new strategy. In 2017, TAI anticipates that Open Society Foundations and Omidyar Network will also consider multi-year grants modeled on the same basis of around \$250,000 per year per donor.

This work plan (and corresponding budget) have been based upon those assumptions and can be delivered with the anticipated core funding. There is also potential for additional in kind contributions from associate members and cost sharing of activities e.g. joint dialogue meetings with external partners.

3. Monitoring and Reporting

TAI will develop a Monitoring, Evaluation and Learning plan in the first half of 2017 together with a confirmed baseline as a basis for its own organizational assessment and learning.

This will inform regularized expenditure reporting and in turn development of a single annual report for donors for 2017 (to be available by March 2018).

4. Communications

TAI will develop and launch a new website reflective of the 2017-19 strategy and designed to support its effectiveness as a donor collaborative – making clear what TAI is (and isn't).

The new website will be the basis for increased external communication, including proactive dissemination of the new strategy, including a dedicated webinar, launch of a TAI newsletter primarily aimed at donors active in the TAP space or related fields, and increased use of social media to promote TAI member supported findings, events and insights related to the strategic priority themes.

5. Membership

TAI will launch a new Associate Membership category and attract at least one additional new associate member to the collaborative. Terms of associate membership will be developed by TAI and approved by the Steering Committee. Materials will be developed to explain full and associate membership categories to potential future members.

6. Rapid Response Capacity

TAI has reserved \$100,000 in budget and 10% of staff time for new opportunities that may emerge in 2017. This rapid response fund is maintained at the request of the full members. Any one of the TAI Steering Committee can propose a use of these reserved resources, which are designed to allow the collaborative to respond in a timely way where there is an opportunity of collective interest without relying on the need to process a new grant.

III. Budget

The budget for 2017 is higher than that planned for 2018 and 2019. This reflects the need for additional scoping activities with associated consulting budgets that are needed to kick start programming for the three-year strategy period as well as

exceptional one-off costs, such as design and development of the new TAI website. These planned additional costs are accommodated by an underspend in 2016 due in large part to holds on hiring until the strategy process was complete. Planned expenditures do not rely on any increase beyond already projected/committed core membership support. In 2017, less reliance on consultants is anticipated as the core TAI team capacity is increased.

IV. ANNEXES

TAI Work Plan Overview 2017

TAI Calendar of Activities

TAI Budget Summary 2017

T/AI Work Plan 2017

WS	Activities	Outputs	Budget Estimate (\$ USD)	Staff Weeks	Donor Role
Data Use for Accountability	Guidance for Data-Savvy Investments	<ul style="list-style-type: none"> Workshop on lessons to date on creating impactful governance data use (Q2); follow up government consultation (Q3) Draft resource for impactful data-use in review of proposals and providing feedback to grantees (Q3 - This will be further refined and finalized in year two.) 	\$ 20,000.00	5	Attend workshop; review drafts
	Data Security Training	<ul style="list-style-type: none"> Training for T/AI members on digital security in TAP grant making and baseline steps that can be taken to improve "digital hygiene" (Q2) 	\$ 5,000.00	2	Attend training; uptake of lessons
	Increasing Uptake of Donor Data	<ul style="list-style-type: none"> Piloted feasibility/costing of having all T/AI members publish to IATI (Q2/3) Prototype detailed tagging scheme for TAP funding to improve donor collective assessment of funding trends (potential to expand to GovNet donors) (Q3) Membership of donor user group on aid data (Q3 onward) 	\$ 10,000.00	3	Attend workshop; test feasibility to tag own data
	Human-Centered Design Approaches for Impactful Data Use	<ul style="list-style-type: none"> Joint reflection on how human centered design approaches can best inform data uptake for accountability(Q1/2) Recommendations on approaches to improve design of data project components and socialization through relevant platforms e.g. Open Government Partnership (OGP) open data working group (Q2/3) Piloted approaches to inform programming of grantees and future grantees (informing donor guidance referenced above) (Q4) 	\$ 35,000.00	10	Identify grantees and knowledge gaps; participate in reflection; participate in field visits
	The Intersection of Open Data and TAP	<ul style="list-style-type: none"> Narrative clarifying roles within open data field (Q 1/2) 	\$ 5,000.00	2	Review drafts; participate in discussion
	Data Privacy for Global TAP	<ul style="list-style-type: none"> Mapping of data privacy concerns relevant to the TAP field (Q3) Recommendations for funder actions to address such concerns e.g. full fledged working group of TAP/data experts (Q3/4) Agreed next steps for T/AI donors (Q4) 	\$ 30,000.00	6	Demands on SC time will increase as project evolves; comments on drafts as initial step
Taxation and Tax Governance	T/AI Joint Strategy Development	<ul style="list-style-type: none"> Dynamic version of T/AI collective theory of change and individual theories of change for the four core members (Q1) Grantee database/mapping; dynamic tax ecosystem map (Q1) Donor-grantee strategy workshop and six month follow up meeting (Q2/4) Final strategy document including ToC narrative and an explanation of T/AI's thematic focus (Q3) 	\$ 50,000.00	15	Provide inputs; attend meetings and workshops; engage with grantees through workshop; provide comments on deliverables
	Country-Level Coordination	<ul style="list-style-type: none"> Joint country scoping visits (Q3) Proposal for aligned tax funding approach including with bilateral/multilateral donors in at least one pilot country (Q3/4) 	\$ 20,000.00	5	Provide inputs to selection process; connect TAI to country partners; joint field visit
	Building New Constituencies	<ul style="list-style-type: none"> Review of T/AI joint strategy and tax reform messaging by conservative, libertarian, and faith-based groups (Q2/3) Recommendations on the feasibility of OGP as a platform for tax related commitments and set of model commitments (Q4) 	\$ 5,000.00	4	Review drafts; attend discussion
Strengthening of Civic Space	New Funder Approaches to Closing Civic Space	<ul style="list-style-type: none"> Overview of relevant existing donor guidance (Q2) Outline of different funding model options (Q2/3) Mapping of Southern philanthropists who may be interested in the TAP agenda, and outreach options (Q 2/3) 	\$ 5,000.00	4	Demands on SC time will increase as project evolves - review funding options; outreach; review own policies
	Civic Space Concerns for TAP Sector	<ul style="list-style-type: none"> Report detailing civic space risks specific to the TAP field (Q 1/2) Workshop exploring manifestations of transparency being used as cover for actions that can potentially constrain civic space (Q3) Options for TAI donors consideration to mitigate risks (Q2/3) 	\$ 15,000.00	5	Review drafts; attend discussion; review own policies; consider viability of new options
	Protections for TAP Advocates	<ul style="list-style-type: none"> Assessment of TAP funder options to strengthen whistleblower protections amid closing civic space (Q3) 	\$ 10,000.00	4	Determine scope of activity; participate in discussions; review own policies
	Strengthening CSO Legitimacy	<ul style="list-style-type: none"> Draft scoping report identifying factors influencing CSO legitimacy and insights from past donor efforts (Q3) Initial dialogues (Q3) Design for donor-expert dialogue to produce testable recommendations for piloting (Q4) 	\$ 20,000.00	8	Demands on SC time will increase as project evolves - share TORs, participate in consultations
Learning for Improved Grant Making	Infrastructure for Informed Collaboration	<ul style="list-style-type: none"> Annual spring retreat and learning day with associate members (April 26-28) Steering Committee strategy reflection and exploration (Q4) Regular calls for members Quarterly thematic calls for members (e.g. for tax and for extractives program officers) Joint T/AI tax strategy (Q2) Shared learning questions (Q3) Shared grants database (updated quarterly) Weekly T/AI digest for members curating new research, events, information 	\$ 50,000.00	20	Help design and attend meetings/calls; provide reflections and comments; provide grant data
	Streamlining Processes for Grantees and Donors	<ul style="list-style-type: none"> Pilot testing and resulting insights of shared reporting and point of contact for co-grantee with tax project officers group (Q3/4) 	\$ -	2	Coordination; reflection; outreach to grantees
	Results Stories	<ul style="list-style-type: none"> Recommendations to donor members to support generation and sharing of result stories (Q2) Identification of additional results stories from existing documentation (Q 3/4) 	\$ 12,000.00	6	Review and comment on deliverables; test ideas in individual orgs
	Clarified Evidence Base	<ul style="list-style-type: none"> Completed set of 3 "deep dive" evidence reviews (Q1/2) Results socialized with broader TAP field and community through different mediums (storytelling, videos, etc.) (Q2/3) Prioritization of remaining member evidence needs (Q3) Stronger network relationships with other commissioners of evidence (Q2 - ongoing) 	\$ 22,000.00	6	Review deliverables; reflect on design of future commissions for evidence reviews

	Field "Pulse Check"	<ul style="list-style-type: none"> • Baseline grantee assessment of trends in the field (Q2) • Prioritized listing of needs (Q2) • Suggestions for improved donor effectiveness (Q3) 	\$ 3,000.00	3	Demands on member time will increase as project evolves - send survey to grantees, review results
	TAP Learning Network	<ul style="list-style-type: none"> • Design workshop and resulting dialogue that generate a shared vision for the role that learning can play in the TAP field (Q1) • Concept note and funding plan for proposed learning network resulting from design workshop (Q2) • Active T/AI participation within anticipated network (Q3 onwards); conference session on crowdsourcing learning network (Q4) 	\$ 40,000.00	8	Participate in design workshop; review concept note; consider options for funding
	The Future of Fiscal Transparency	<ul style="list-style-type: none"> • Multi-stakeholder dialogue process (Q3/4) • Set of strategic approaches to fiscal accountability work that each participant could integrate into the work in his/her institution (Q4) • Set of materials and spokespeople that could share the outcomes of the dialogue more widely to stimulate critical discussion and more effective work (Q4) • Set of possible research and /or action projects to be funded and implemented to test the core ideas emerging from the dialogue (Q4) 	\$ 15,000.00	8	Participate in dialogue; consider options for funding
Operations	Rapid Response Project	TBD	\$ 100,000.00	10	TBD
	Staffing	Hire Senior Learning Officer and Senior Program Officer	\$ 2,000.00	2	Periodic engagement/feedback and support e.g. content for new website and interviews
	Funding	Secure multi-year core member grants		1	
	Monitoring and Reporting	MEL plan developed and baseline confirmed; shared annual report and regularized expenditure reporting	\$ 3,000.00	5	
	Communications	Proactive dissemination of the new strategy; launch of a T/AI newsletter primarily aimed at donors active in the TAP space or related fields; increased use of social media to promote T/AI member supported findings, events and insights related to the strategic priority themes	\$ 15,000.00	3	
	Website Development	Hire web firm and editor; conduct user interviews; develop content; conduct user-testing of wireframe and beta version; launch full version	\$ 35,000.00	6	
	Membership	Launch new Associate Membership category; attract at least one additional new associate member; develop terms of associate membership and approve by the Steering Committee; develop materials to explain full and associate membership categories to potential future members	\$ 5,000.00	2	
TOTAL			\$ 532,000.00	155	

TAI BUDGET 2017	
Expense Category	USD
Personnel	424,750
Payroll taxes	32,493
Medical benefits / dental / disability	75,283
Pension contributions	42,933
Professional services	255,000
Occupancy	34,820
Office Expenses	1,000
Office Communication	5,580
Travel & Conference	172,000
Furniture & Equipment	2,400
Professional Development	3,200
Fiscal Sponsorship Fee	100,000
Grants & Special Projects	115,000
TOTAL	1,264,459
Carry Forward	\$862,891
End Year Balance	\$598,432