



**TAX JUSTICE
NETWORK
AFRICA**

NETWORK DEVELOPMENT STRATEGY



Table of Contents

Background	4
About Tax Justice Network Africa	4
Network Growth and Expansion	6
Context and Purpose	7
Priority Areas for Network Development	10
Membership structure	11
Member engagement	13
Community building	14
Secretariat structure and support	16
Implementation Strategy	18
Redefine the TJNA membership structure	19
Revamp member communications	21
Facilitate activities that build connections between members	21
Mobilize members via subgroups	22
Institutionalize the capacity of the Secretariat to support the network	23
Monitoring and Evaluation Framework	24
Acknowledgements	28

Background

About Tax Justice Network Africa

Tax Justice Network Africa (TJNA) is a regional network of 51 civil society organizations (CSOs) founded in 2007 with the shared goal of leading voices committed to promoting an accountable and progressive taxation system in Africa. It is the only Pan-African network of think tanks, trade unions, feminist groups, youth-led, faith and community-based organizations, working toward tax justice with a presence in 26 countries. TJNA's day-to-day operations are coordinated through its Nairobi-based secretariat and include the facilitation of research, policy engagement and campaigns, capacity building and resource mobilization. The network envisions an Africa where tax justice prevails to contribute to equitable, inclusive, and sustainable development by advocating for pro-poor tax policies and tax systems that curb leakages and optimize domestic resource mobilization (DRM).

TJNA plays a leading role in global coalitions such as the Global Alliance for Tax Justice (GATJ), committed to tackling illicit Financial Flows (IFFs) to achieve fundamental reforms in the current global financial architecture. It aims to achieve these ends by challenging harmful tax policies and practices that on one hand facilitate illicit resource outflows from the global south and on the other hand favor the wealthy while aggravating and perpetuating inequality. It does this by collaborating with like-minded institutions to influence policy and mobilize critical masses to demand fair tax systems.

TJNA is organised around four thematic areas including;

- Tax and International Financial Architecture.
- Tax and Investment.
- Tax and Natural Resources Governance.
- Fair and Equitable Taxation



Vision

A just, prospering, self-reliant and integrated Africa sustainably harnessing its resources to enable its people to lead a dignified life.

Mission

To mobilize African citizens and challenge public institutions to influence and change policy, enabling tax justice to prevail in Africa.

Our Story

Following the 2007 World Social Forum held in Nairobi, seven organisations with an interest in tax justice came together to form a steering group with the objective of raising awareness of the challenges facing tax systems in Africa. The need to raise awareness was envisioned to develop a genuine understanding of tax policies and systems which had emerged as a central challenge faced by CSOs interested in unpacking its fundamental role in contributing to Africa's development. This was considered particularly critical at the time in light of global taxation debates around tax transparency as well as confronting significant issues around illicit financial flows (IFFs) draining resources from developing countries. Initial work undertaken in Africa focused heavily on research and raising awareness including a series of regional meetings held across East, West and Central Africa. These meetings led to greater engagement of local and national CSOs, and the generation of the highly referenced baseline country reports on taxation in Cameroon, Ghana, Kenya, and Sierra Leone which formed as basis for advocacy around the need for tax policy reforms in the continent. In 2009, TJNA was institutionalized as a network organisation formulated under the global *"Towards Tax Justice"*

project".

When the network started its operations, tax was still widely perceived as a "technical issue" for revenue authorities, auditors and tax lawyers. Civil Society Organisations (CSO) engagement with public revenue mainly focused on expenditure as the dominant concern was about the distribution of the 'cake' rather than the size of it with corruption in the distribution process informing advocacy and campaigns by budget monitoring groups. TJNA's entry into the space, and what became its founding mandate, changed the prevailing narrative by exposing resource leakages through tax dodging, illicit flow of resources and the gaming of tax systems by multinational companies. The outcome of these distorted perceptions was that it was seen, by several leading financial institutions as a problem of the global South, Africa in particular, and the role of Western agencies, including secrecy jurisdictions, in facilitating corrupt practices was largely ignored. Over the years, Tax Justice Network Africa has continued to induce outrage from boardrooms to grassroots consequently strengthening its capacity to influence and challenge policies and practices that perpetuate tax injustice.

Network Growth and Expansion

Tax Justice Network Africa's growth curve has been characterized by four major phases over the past fifteen years.



First was the awareness-raising phase between 2007-2011 that focused on the nexus between tax and development. This formative phase was instrumental in bringing tax issues to the public domain and its potential to finance development, reduce inequality and enhance representation. Key approaches used during this phase included workshops supported by generation of country baseline studies on taxation and the development of informational materials and notably *The Tax Justice Advocacy: A Toolkit for Civil Society*. In order to ensure coordination of initiatives at the national level we supported the establishment of national platforms in several countries.



The second phase took place between 2012-2015 and mainly focused on building the successes of the first phase. This included the expansion of the network through the recruitment of more network members and partners across the regions. Further during this phase, TJNA developed its maiden strategic plan that articulated a roadmap for the tax justice campaign. With clearer programmatic and operational goals, great achievements were registered in the generation of specific research pieces on key thematic areas and training of newly recruited members and partners. Further institutionalization of the secretariat was also advanced with clear organograms, internal policies, and periodic organisational capacity assessments.



From 2015 to 2020 the network underwent its third phase as a result of an assessment of the maiden strategy. Programmatic gains moved from output to outcome level with a greater emphasis towards concrete policy changes. Discussions on Financing for Development followed by the adoption of the report by the High-Level Panel on Illicit Financial Flows from Africa were a significant turning point for the network. Further, the secretariat facilitated multi-pronged strategies that included generation of knowledge, policy influencing, campaigns and outreach and institutional strengthening to build up on the successes of the previous phases.





Context and Purpose

Collective Mind was engaged by TJNA to develop a Network Development Strategy to increase the capacity and effectiveness of the Secretariat in its network coordination and facilitation role. Based on a months-long participatory and inclusive consultation process that included key interviews, surveys, and workshops with stakeholders across the network, this report frames the key strategic priorities for TJNA's network development and approaches to strengthen these core Secretariat functions. For ease and clarity, this report will use the term "network strategy" interchangeably with the "network development strategy", and as a distinct concept from TJNA's overall organizational strategy.

The network strategy reflects the experiences and needs of stakeholders across the network and Collective Mind's expertise in best network practice, in order to establish priorities for TJNA to effectively position itself and the Secretariat to meaningfully develop and coordinate the membership. As such, the strategy identifies four core priority areas for effective network development. These interdependent priority areas were honed throughout the network-wide consultation process, building upon important findings and feedback about the network's value proposition, network functions, member needs, and more. They focus mainly on the Secretariat – its role, orientation, and needs – as the anchor for further strengthening, engaging, and expanding the network and for aligning the network and its membership structure with TJNA's mandate.

Methodology and Structure

The network development strategy was developed through a consultative process that engaged network members, the Board, and the Secretariat. Participants contributed through interviews, responses to a survey, and multiple rounds of workshops to input into drafts of the strategy.

This document is structured in three sections.

The current introductory section lays out the methodology and structure of the report and places the network development strategy within the broader strategic processes at the organizational level. The second section details the four priority areas for TJNA's network development going forward:

-  Membership structure
-  Member engagement
-  Community building,
-  Secretariat structure and support

The final section details an action plan through which TJNA can make progress against the four priority areas.

A thorough synthesis of key stakeholder feedback gathered through the survey and workshop phases is presented in an annex. It provides more details to and nuanced insights about stakeholders' experiences and needs that may aid TJNA in future strategic and specific programmatic decisions.

Taken together, the components of this document represent important feedback from network stakeholders and provide a valuable reference point for TJNA in further strategic decisions and consultative processes. We hope this strategy will be used as an active guide for decisions moving forward to optimize and evolve TJNA's membership and network management.

Contextualizing the Network Development Strategy

The network development strategy is necessarily situated within TJNA's overall strategy, specifically the vision and objectives of this current strategic phase as defined by the TJNA strategic plan for 2021-2025. It is important to understand the network development strategy in relation to the broader context of TJNA and its high-level strategic plan. With network development as its explicit goal and focus, the network development strategy dovetails with broader organizational and programmatic conversations while maintaining network development as a distinct need and process. It is critical to contextualize network development in the overarching strategy as this framing promotes the value of network development as core to the whole of TJNA and the need to develop the network for TJNA's overall success.

Among the stated priorities of TJNA's overall strategy is planning for network growth. At the organizational level, network growth links to myriad strategic factors, from TJNA's advocacy goals to external partnerships. Implementing the network development strategy will complement and feed into these decisions, such as how to prioritize the criteria for membership per TJNA's mandate and how to be intentional in aligning the capacity and structure of the Secretariat with the network's needs and potential growth. Through its commitment to network development, TJNA will better equip itself to align decisions about what growth means- whether it be widening or deepening the membership, finding a balance between the quantity of members with quality of engagement – and how this strengthens its impact goals and network functions. Other priorities in TJNA's overarching strategy, such as future fundraising needs and establishing a knowledge hub, will also be underscored and strengthened through the network development strategy.

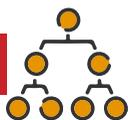
While the network development strategy leans into the role of the Secretariat, this strategy is also necessarily accountable to the inputs and activities of the entire network, including the membership. This speaks to reaffirming the identity of the network as not being divided between stakeholder groups but shared and iterated among them. The Secretariat's role is to enable members' participation through proper administration and coordination — ensuring spaces for engagement are accessible and effective, backend mechanisms and processes are well managed, work plans and timelines are accountable to and inclusive of member needs and inputs, etc. The network development strategy implementation will be supported by the Secretariat as the network managers; however, the ongoing responsibility of maintaining a network does not just live with the Secretariat and Board but the network as a whole. To begin, effective implementation will require consultation with and decision-making inputs from across the network to build and maintain member buy-in. The process of engaging the network in development is in itself a practice in network building and an opportunity to bolster and focus participation. Building buy-in from members will require openly discussing and collaboratively shaping the conceptual, intangible shifts in how the network intends to operate and orient itself, the practical, tangible inputs, roles, and expectations of all stakeholders in the network, and systems and expectations for accountability across the network. Ongoing network development management will further require recurring touchpoints for measurement, evaluation, and processes for formal and informal member feedback, led by key staff.

Members that receive project funds via the Secretariat are members that tend to be most effectively engaged and are also the members with the capacity and technical skills to deliver on tax justice initiatives.

A hand in a blue and white plaid shirt sleeve points at a network diagram on a screen. The diagram consists of a complex web of white lines connecting various colored nodes (blue, yellow, orange, red) on a dark blue background. The overall scene is dimly lit, with the screen being the primary light source. A red rectangular box is overlaid on the left side of the image, containing white text.

Priority Areas for Network Development

Each of the four key priority areas for network development are elaborated below and, importantly, underscore the action planning section to follow.



Priority 1: Membership Structure

A key priority for TJNA's network development will be establishing a more evolved membership structure. For this, the network's leadership must better understand who the membership is and why, its needs, and how to structure the membership to both best serve members and achieve the network's shared purpose. As the foundation for member engagement, both the benefits of membership and the contributions of TJNA members to the network require clarity and more definition.

Presently, members typically engage with the secretariat via capacity building or funding opportunities. For the former, programs such as the International Tax Justice Academy, media training, capacity building of parliamentarians, and others have been central to the network's activities. Capacity-building programs both provide direct opportunities for engagement and provide tangible value for members who do so.

On the other hand, member participation premised on funding opportunities and availability as seen through projects like Scaling Up Tax Justice has presented new challenges and opportunities for growth. Members that receive project funds via the Secretariat are members that tend to be most effectively engaged and are also the members with the capacity and technical skills to deliver on tax justice initiatives. Such a dynamic implies that having a continuous and sustainable mobilization of funds that can be sub-granted to members is the lynchpin of member engagement. This has major implications for TJNA's sustainability both specifically related to mobilizing funding and more broadly as a network that can fulfill its mandate. Questions also arise about what it means to be a TJNA member without receiving funds and how the Secretariat could and should engage those

members that don't receive funds. Members who don't receive funds don't see the same demonstrated value of being part of the network. There are also considerations and potential conflicts of interest that deserve attention surrounding members who receive funds and their role and representation in network leadership, as well as the complexity this presents for transparent and equitable network management. Likewise, where receipt of funds is the primary exchange within the network, it is not clear how the members affect or contribute to the network in a multi-directional, collective manner. Furthermore, there are likely expectations that TJNA will or should provide funding, positioning TJNA as a gateway to resources and creating a set of incentives that hinders other benefits and contributions for and by members.

The membership structure is foundational to how the network organizes and activates around its shared purpose. It must both capture the combined value that underlies the network and its dispersed membership – facilitating members' leadership and voice in network activities – and ensure benefits to members that encourage participation and elevate their ability to contribute to the network's shared purpose.

Questions also arise about what it means to be a TJNA member without receiving funds and how the Secretariat could and should engage those members that don't receive funds. Members who don't receive funds don't see the same demonstrated value of being part of the network.

Understanding the different profile categories of members is essential to informing the criteria for and benefits of membership, the expectations of different types of members, and how the network prioritizes and facilitates programming and engagement. It is evident that members have disparate experiences, needs, and roles within the network. These differences - and the perceived power dynamics - can be made more explicit and, potentially, less tense by categorizing different types of membership and being more intentional and transparent in how different member categories are activated and supported. Distinguishing the membership in this way also allows the Secretariat to see and address where there may be gaps in support, opportunities, and benefits to members. Based on those who engaged in the consultation processes to develop this network strategy, the current membership consists of roughly half of members for whom tax justice is a core organizational focus, and half of members for whom tax justice is part of their broad enabling environment. This composition speaks to a substantive difference in members' technical knowledge, skills, and capacity related to tax justice, and therefore the funding they may hope to receive, and differences in their needs and capacities in relation to contributing to the networks' shared purpose.

Rather than seeing all members as equal actors in relation to tax justice and in their role to contribute to the network, TJNA can maximize member value and equity by establishing membership structure that articulates different types of member roles and contributions to the network. At a minimum, there are members who are Scaling up Tax Justice Implementing Partners (funded) and Core Members (unfunded). Documentation that these two groups coexist within the membership should note why members are in one group versus another; what benefits or opportunities are inherent to those differences; what benefits, opportunities, and expectations come with each type of membership; and what are opportunities and expectations of members overall. These groups needn't represent "tiers" of membership, but do functionally represent

one element of different types of members. Members directly involved in tax justice already have a distinct and elite type of membership, and also have great value to contribute to enrich the membership in terms of technical and programmatic knowledge, research capacity, and potential influence. Meanwhile, members not focused on tax justice have an array of needs – such as capacity, technical skills, resources, research, and training – that the broader network may help address through a combination of targeted programming and formal and informal activities rooted in community building and peer-to-peer engagement (to be expanded upon in the Community Building report section below). These core members also bring immense value to the network as local representatives and voices, with the information, experiences, and context-specific knowledge to contribute to intra-network shared learning and the ability to be representatives and agents of the network at home in communities and political spaces. In this way, the network must also reciprocally consider how the membership feeds into the mandate, and how the unique and combined value of the membership may, by design, offer new dimensions to how the mandate is achieved. At all times, these efforts must be carried out in proportion to how the network can and plans to activate members and toward what end in fulfilling the shared purpose.

Rather than seeing all members as equal actors in relation to tax justice and in their role to contribute to the network, TJNA can maximize member value and equity by establishing a membership structure that articulates different types of member roles and contributions to the network.



Priority 2: Member Engagement

To be better stewards of the network and adapt to a new membership structure, the Secretariat must also have new tools and approaches focused on how it engages, understands, coordinates, and communicates with the membership, fosters participation, and coordinates across the Secretariat.

Presently, the Secretariat seems to own and drive the strategic plan more so than the members. This coincides with the organization's narrow focus, in its structure and activities, on high-level advocacy as a core tool for achieving the mission of curbing illicit financial flows. It also disincentivizes member participation and sense of purpose and corresponds with a membership structure which does not distinguish between members with influence and interest but without the capacity to activate tax justice initiatives or participate in advocacy at the pan-African level. By positioning the Secretariat as the leaders instead of facilitators of the network's strategic plan, the space and opportunity for member leadership and participation shrinks.

As an evolving network and membership, TJNA must consider what it means to engage members around tax justice in the context of both their individual capacity and perspectives and collective voice and value. This shows up in high-level thinking and decision-making about the priorities and scale of advocacy strategies, how and when to engage members for inputting into decision-making and activities, and what information, needs, and research from different members or member groups are captured. It is also reflected in the Secretariat's tools and processes for engaging members and the extent to which the Secretariat may be responsible to prioritize more capacity and effort toward making up the ground where members cannot all input with the same level of capacity or skill, in the name of access, representation, and equitability.

Currently, smaller and unfunded members struggle to meet competing and overwhelming

demands from the Secretariat, when those members have their own commitments to donors and typically less staff capacity. There is also a recognition within the Secretariat that TJNA staff do not adequately understand or appreciate the full contexts and circumstances of all members – politically, practically, and otherwise. This unawareness can be traced to structural gaps – from not having a clear mandate to seek out or act on this information, to not having enough staff capacity dedicated to member management – as evidenced by a one-size-fits-all approach to member engagement. Asks from the Secretariat are also made more challenging for members by a lack of coordination across the Secretariat, which leads to redundancy and inefficiency and drives frustration among members as well as staff. Demands from the Secretariat are disproportionate to the types and level of support these members receive from the Secretariat. Member capacity issues and Secretariat demands exist in a negatively reinforcing dynamic - wherein members' lack of capacity, resources, and research can make it difficult to meet demands, and the unmet needs of the Secretariat can lead to challenges in their own work and frustration with members. There are also notable disparities in language inclusion, wherein the Secretariat lacks adequate or representative regional knowledge or linguistic fluency, and members from non-English speaking countries are not ensured all communications and official materials to be properly translated.

Ultimately, it is the responsibility of the Secretariat to be equipped with the basic capacity to support members and ensure inclusion writ-large, to improve coordination within the Secretariat, and to equitably and sufficiently accommodate the realities of all members in proportion to their contexts, needs, and capacities. This means having further upstream planning for consultation, providing extra support where needed, and recognizing gaps which substantively disadvantage the

network's pursuit of its shared purpose as opportunities to strategically support member capacity. Inversely, it is also essential to be intentional about how the Secretariat's capacity for member engagement aligns with the membership structure, and how the realities of the network's funding or management capacity will shape decisions about member criteria. Being explicit, open, and transparent about these tensions and decisions should serve to strengthen network trust, invite

in creative solutions, and bring about membership alignment. Efforts have been made to expand and improve communications platforms and channels for information and knowledge sharing. These efforts need to be continued, deepened, and expanded – particularly focused on how to reduce the top-down, directive nature of communication to be more horizontal, and facilitating cross-member communication, sharing, and support through community building (addressed below).



Priority 3: Community Building

Complementary to member engagement, community building is a means to improve how members collaborate and engage with each other, enhancing the value proposition of the network, and bolstering greater network effectiveness and engagement. Whereas member engagement (above) emphasizes the distinct role and work of the Secretariat as stewards of the network who facilitate and coordinate the membership, community building encompasses the entirety of the network and centers the relationships and work between and among members. The formal and informal ways that a network builds and practices community represent key mechanisms for encouraging participation, creating collective value across the members, and weaving the network by creating connections and deepening relationships across members; this is currently a serious gap for the network.

Community building offers opportunities to enhance member participation through collective network efforts rather than only via the Secretariat. The benefits include: improving language accessibility and disparities by creating more spaces for diverse linguistic and regional engagement; decentralizing network activities and decision-making through stronger subgroup mandates; sharing experiences, expertise, and knowledge across the network, and; creating more opportunities for generative collaboration. Facilitating formal

and informal spaces and mechanisms to address these needs will aid in breaking down barriers to participation, improving members' sense of inclusion and belonging, and capitalizing on the various skills, perspectives, and strengths of diverse members in a pan-African network.

Community building offers opportunities to enhance member participation through collective network efforts rather than only via the Secretariat.

To accomplish this, the network should revamp its approach to member subgroups (i.e. working groups or caucuses) to empower them with more authority and support, and as a stronger means of generating collective impact with explicit mandates. Both funded and unfunded members want more and better spaces and directives to engage with one another toward achieving important, tangible outcomes from information sharing to collaborative research. Subgroups can take different forms, with longer and shorter periods of engagement and varying mandates and goals. Topical working groups may form across the network around particular areas of interest or need at the network level, or to address emergent issues in the field through information sharing, ideation,

activation, or other activities. Caucuses based on linguistic and/or regional affinity can help to create more relevant spaces for member engagement with varying, self-determined objectives. Establishing and investing in these mechanisms more intentionally will help address gaps in localization, foster more member engagement, create more reasons and in-roads for participation, and facilitate peer-driven learning, capacity building, pooled information sharing, and knowledge exchange.

At the network level, the Secretariat can facilitate the members in subgroups in establishing core operations such as consistent expectations for decision-making and authority, communication, access and inclusion in participation, ways of working, reporting mechanisms (if any), and other structural components for working groups. Beyond this, subgroups should be self-determined and self-managed in how they operate and organize, the activities they undertake, and their shared goals and purpose, with support from the Secretariat where needed and appropriate. There are mutually reinforcing benefits to having more member-led and localized organizing and fulfilling network-wide objectives. For example, working groups can help to inform and depoliticize the network's efforts to improve language inclusivity and address different kinds of regional nuances and member capacity needs, by providing more opportunities for member leadership in these areas. Working groups can offer more collaborative ways of undertaking work that is typically undertaken by the Secretariat such as research. Working groups could also be an organizing body to pool resources, apply for shared funding, provide peer review or advisory support, and collaborate in thematic or regional research- all noted areas of interest by stakeholders.

Capacity building for members and their organizations is also critical, in ways that both benefit members individually and support the membership's collective ability to feed into network activities and advocacy. Members need support and tools to drive the

narrative about tax justice, understand policy implications, and drive advocacy and other strategies to influence policy, in ways that feed back into their contributions to the network and to achieving its shared purpose. As well, the network must factor into what extent they should and want to invest financially in members to capacitate them in the discrete work of tax justice advocacy, versus empowering them in other ways. While delivering capacity building needn't rely solely on the Secretariat in a top-down manner, programs like the Tax Academy can be delivered in new ways and more frequently to onboard and equip members early. Peer-led capacity building, such as technical advice and best practice sharing, may also be reiterated through the membership structure as opportunities or expectations for members or certain tiers of membership; design, frequency, and other expectations should be flexibly informed by the availability and capacity of those members leading sessions. This kind of support will require bidirectional coordination between members and the Secretariat, such as sharing of work plans and collaborative tracking and reporting on efforts. Community building as a focus for network development also reaffirms and substantiates the need for and value of an enhanced membership structure. More opportunities to be involved in network development and member-driven activities begets greater member participation and engagement. It also necessarily speaks to an evolving role and set of capacities for the Secretariat in order to meaningfully facilitate the membership and their emergent processes and participation in the network.



Priority 4: Secretariat Structure and Support

A final priority for network development is ensuring that the Secretariat has the structures and systems in place, as well as the necessary skills and capacity, to effectively fulfill its role in coordinating the network. The Secretariat is currently being restructured, including how departments and teams are defined, the scope of their activities, and how their necessary staffing investment and capacity should align behind the focus on coordinating the membership. At this critical time, the network development strategy should be therefore an essential guide to this planning.

The Secretariat is currently being restructured, including how departments and teams are defined, the scope of their activities, and how their necessary staffing investment and capacity should align behind the focus on coordinating the membership.

Throughout the consultation process, it became evident that a network development strategy needed to contend with more structural considerations of how to equip and align the Secretariat to develop and manage the network, versus assuming that the Secretariat is designed to or prepared as-is to carry forward new portfolios and a new orientation to network management. The role of the Secretariat should be to serve as a coordination hub for the network, provide technical backstopping to members, support members through capacity development and resource mobilization, and facilitate policy engagement at regional and global levels. An effective Secretariat must be able to align behind the network's mission and strategy and uplift member participation and inclusion across the membership. The Secretariat must therefore be structured appropriately and have the necessary capacity to fulfill its role. For

example, the skills and capacities for engaging across the TJNA membership must include language skills to serve non-English speaking members. The Secretariat structure must also define the different roles, division of labor, and collaboration across departments and teams.

The Secretariat is well-regarded as technical experts on tax justice and critical actors on behalf of the network in leading and organizing members in high-level advocacy and continent-wide engagements. A key consideration for TJNA will be how to balance the role, capacity, and leadership of the Secretariat in high-level advocacy with the need to meaningfully orient and capacitate the Secretariat to steward and facilitate the membership, supporting and elevating the role of the membership as agents in the network and voices in tax justice. Given the network model, examining where the role of the Secretariat stops and starts is critical to balancing and facilitating leadership from across the network.

An effective Secretariat also requires continuity of staff who are effectively inducted, trained, and compensated as well as provided with tools for learning, monitoring, and evaluation. The former needs attention while the latter is currently a gap to fill. Furthermore, the Secretariat needs to build a sense of cohesion and a stronger, constructive organizational culture that will facilitate decision making, teamwork, and staff well-being. All of these practical considerations are necessary to ensure that the Secretariat can effectively take forward the network strategy.

TJNA should increase the Secretariat's dedicated capacity for member-facing engagement and organizing. By having regionally-focused and representative staff, with appropriate language skills and cultural knowledge, the rest of the Secretariat can coordinate with and through these colleagues to liaise getting information from members, to communicate information to the membership, and to receive and activate around information regarding member issues,

needs, and activities. Having more member-facing staff who are streamlined in their efforts will also result in more support and availability to members, more accountability to members, and increased capacity for facilitating more member activities, all of which will allow for more generative member participation. This will help to better align the form and function of the network. New policies and procedures should also be established, in concert with this new member management structure, to entrench these new pathways for member engagement and staff coordination.

An effective Secretariat must be able to align behind the network's mission and strategy and uplift member participation and inclusion across the membership.



Implementation Strategy

The action plan lays out proposed activities through which TJNA can address and improve against the four priority areas laid out in this network development strategy. Five specific activities are elaborated:

1. Redefine the TJNA membership structure
2. Revamp member communications
3. Facilitate activities that build connections between members
4. Mobilize members via subgroups
5. Institutionalize the capacity of the Secretariat to support the network

The first activity directly responds to the first priority area, membership structure. Activities two through four address the priority areas of member engagement and community building. The fifth activity directly responds to the priority area of Secretariat structure and support.

The numbering of the activities below does not necessarily correspond with a sequence of action or importance. However, we believe that the first activity – of redefining the TJNA membership structure – is foundational for other activities and should be addressed first. The additional activities could be addressed in parallel or in a sequence determined based on TJNA's capacity to implement them.

ACTIVITY 1: Redefine the TJNA membership structure

TJNA should redefine its membership structure, resetting its value proposition to members and their expectations of the network. A redefined membership structure will be foundational for future growth of the network, improved engagement with members, and community building amongst them. TJNA may redefine its membership structure through the following steps:

■ **Establish a working group of members and the Secretariat to lead the process of redefining the TJNA membership structure.**

The working group will be responsible for determining the details of the new membership structure to be proposed to the Board for approval. In collaboration with and facilitated by someone from the Secretariat, the working group should collaboratively undertake the necessary tasks (such as, but not limited to, those listed below) to achieve this activity.

■ **Map the existing membership by developing basic profiles of all of the existing members, including:**

- Demographic information, e.g. member name, location, size of staff, etc.
- Programmatic, advocacy, or other work related to tax justice
- Needs, interests, and rationale for their membership within TJNA
- Contributions and engagement with TJNA

It would be beneficial for the output to be available as a working resource and living database for the network and as a key reference tool for the Secretariat specifically.

■ **Establish and refine two potential membership categories for the new membership structure,**

which distinguish between members who are independently tax-focused and those who are not. One group of members are differentiated and defined as those members whose mission is primarily or solely focused on tax justice and want/need to strongly engage with the network to achieve that mission. The other group of members are defined as those members whose mission is indirectly or partially focused on tax justice and are interested in lighter-touch engagement. The matrix below can be developed (and adjusted as needed) to more fully define these proposed categories. The titles below (“tax focused,” “non-tax focused”) are purely placeholders; the working group will be best equipped to suggest appropriate naming conventions for these different groups.



Membership category	Criteria	Value proposition	Benefits and contributions	Engagement by the network, Secretariat	Accountability mechanisms
Tax focused					
Non-tax focused					

■ **Based on the mapping, identify existing members as being in one of the two future membership categories.**

Utilize this information as propositional with the members when rolling out the new membership structure; TJNA should not push members into categories but allow them to choose. Likewise, TJNA should allow members to move between categories as they desire and is best for them. This step of categorizing members and proposing a category to them is to help them see themselves within the new membership structure as it is implemented (below).

■ **Following final consensus and Board approval, implement the new membership structure.**

This should include:

Managing a process to allow all existing members to choose their category of membership, working from the proposed categorization based on member profiles.

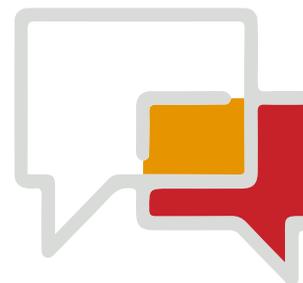
Utilizing, updating, and sharing the members profiles developed as part of this activity. These should also be validated and updated/edited by members. A mechanism for regular updates should be established and reasonable timeframes for updates set.

Developing member onboarding materials and processes that are made available on an ongoing basis to new and existing members.

Further refining, as needed, the membership matrix as a tool to vet and categorize new members as they come on board.

ACTIVITY 2: Revamp member communications

Member communications – in particular, from the Secretariat to the membership, but also vice versa – is the foundation for effective engagement and community building across the network. It sets the frame, tone, and potential for relationships between the members and the Secretariat, who are often seen as the face of the network. TJNA should revamp its member communications through the following steps:



■ **Develop and implement a thorough communications plan that includes the use of multiple mechanisms and channels for multidirectional communications.**

The plan should elaborate, e.g.:

- Regular structured updates from the Secretariat to all members such as monthly or quarterly newsletters with updates on activities and highlights about members' work.
- Targeted information to specific categories of members (e.g. based on the redefined membership structure, segmented communication to each member category)
- Facilitated use of the extranet and any other relevant tools (existing or new) for information sharing and discussion.

The communications plan should also articulate how the Secretariat will consistently ensure communications in the multiple working languages of the network members.

The communications plan should lay out the details of what communications, to/with whom, at what cadence, why, and how. It should be reviewed and revised on a regular basis as lessons are learned about how to effectively communicate with the members (e.g. quarterly).

The communications plan should furthermore serve as a tool to streamline communication across multiple teams/colleagues within the secretariat so as to ensure clear, consistent communication channels and clarity among members. The plan can integrate relevant internal communications processes and procedures to establish practical, manageable mechanisms for cross-department/cross-team communications.

ACTIVITY 3: Facilitate activities that build connections between members

Creating both formal and informal spaces for members to meet, share, discuss, and learn further fosters member engagement and community building within the network. TJNA should facilitate activities that build connections between members through the following steps:

■ **Develop a plan for designing, piloting, and refining activities for member engagement and community building.**

This can include, for example, designing and facilitating spaces for sharing experiences within member categories (e.g. members who are not solely focused on tax justice but would like to integrate it more) or across other member identities, such as region. It may also include mechanisms for connecting with and between member categories. These activities should be developed in collaboration with members and integrate regular feedback from them.

■ **Consider how to meaningfully integrate members into existing**



work driven by the Secretariat and create additional opportunities for shared work between the Secretariat and members.

This can be through opportunities to collaborate, for example, on advocacy campaigns or the development of products. Such collaboration might be structured through working groups or task forces that the Secretariat facilitates to integrate members into projects or activities that would otherwise be Secretariat led. Additionally, further joint projects with members and the Secretariat can be conceived including those for which members and the Secretariat apply for funding and implement together.

ACTIVITY 4: Mobilize members via subgroups

Organizing members into subgroups can be an effective means of creating connections, building relationships, and fostering collaboration that is more member driven. To this end, TJNA should revamp its member subgroups, engaging members directly in the process to do so. TJNA should mobilize members via subgroups through the following steps:

■ **Review the purpose and utility of existing member subgroups, primarily the regional caucuses.**

A process should be designed and implemented to gather member feedback on how existing subgroups work and how they could be adjusted and improved. Feedback can be gathered via member surveys, focus group discussions, and/or interviews. A brief report should be drafted highlighting key strengths and weaknesses of the existing subgroups and ideas/recommendations for improvements and purposes.

■ **Based on the findings of the review and on the needs for collaboration within the current TJNA strategic plan, consider additional subgroups**

Such as thematic/topical working groups, activity- oriented task forces, or other options that would fulfill member needs and create opportunities for connection and collaboration. Consideration should also be given to multiple levels including national, regional, and pan-African. An initial set of new/additional subgroups should be articulated with the details of each including purpose, proposed membership, timeframe, activities, anticipated commitment by members, etc.

■ **Establish the new subgroups by promoting them within the membership and recruiting participants to them.**

Ensure effective facilitation of them by the Secretariat and/or by members themselves with clear roles and responsibilities articulated. Consideration should be given to the working languages of groups (e.g. groups by language or how to integrate across multiple languages).



■ **Determine ways to link different subgroups to one another for sharing and collaboration.**

This can utilize the communications plan (#2 above) wherein informational updates and requests for engagement across subgroups can be shared via the revamped member communications mechanisms. Information and knowledge sharing across subgroups can also be integrated into the facilitated activities described under #3 above).

ACTIVITY 5: Institutionalize the capacity of the Secretariat to support the network

Ensuring the effectiveness of the activities above requires the Secretariat to operate with a network mindset and serve as facilitators and coordinators of the network. TJNA should build and institutionalize the capacity and focus of the Secretariat to effectively fulfill its network management through the following steps:

■ **Set up a working group of staff from across different departments/teams, led by senior management, to lead a staff-wide capacity-building process.**

The working group will be charged with developing and implementing a plan for training and application of new learning about networks and network management within and across the Secretariat. The cross-department, team-based nature of the group will ensure that integrating network management within the Secretariat will crosscut the full staff. Leadership by TJNA senior management will ensure accountability and also strongly signal the backing for this effort.

■ **Provide training for Secretariat staff on networks and network management to deepen understanding within the staff about these concepts.**

Ensuring that the Secretariat staff can serve as effective network managers requires expertise in networks. Training should be provided to ensure that all staff understand and can apply good network practice in their roles and within the teams they manage. Those trainings should be structured around theoretic underpinnings as well as the direct application of concepts to the strategies and approaches of TJNA.

■ **Manage a process wherein each team and individual within the Secretariat reviews their team and individual activities with a network lens.**

This review, at both team and individual level, should consider how existing roles, responsibilities, and tasks can be more member-driven and integrate a network mindset. The review of roles and teams should be accompanied by objective-setting related to the new approach/focus that are reviewed during annual or other regular reviews/check-ins with staff and teams.





Jaflo Limited, Block 3 - 106 Brookside Drive, Westlands
www.taxjusticeafrica.net | info@taxjusticeafrica.net
+254 728 279 368 | +254 20 2473373
P.O Box: 25112 - 00100 Nairobi - Kenya