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HOW PHILANTHROPIC FOUNDATIONS SUPPORT GENDER EQUALITY AND WOMEN'S EMPOWERMENT

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How philanthropic foundations support gender equality and women's empowerment

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This document was authorised for publication by Ragnheiður Elín Árnadóttir, Director of the OECD Development Centre.

Abstract

This paper examines gender-related philanthropic giving in developing countries amid rising funding needs for gender equality, persistent inequalities, and a global gender backlash. It analyses support from 44 domestic and 40 cross-border foundations reporting to the OECD Centre on Philanthropy and the Creditor Reporting System, respectively. It finds that gender-related domestic disbursements have slightly risen from USD 27 million in 2016 to USD 30 million in 2019. Cross-border philanthropic commitments towards gender equality have tripled in five years, reaching an average of USD 3.4 billion per year in 2021-22. However, 68% of cross-border giving towards developing countries remains gender-blind, potentially reinforcing existing gender gaps. Funding remains limited to few actors, with ten international foundations providing 97% of total cross-border giving for gender equality in developing countries. Finally, intersectoral approaches remain underfunded, with cross-border philanthropic giving addressing simultaneously climate change and gender equality in developing countries amounting on average to USD 557 million per year in 2021-22.

Acknowledgements

Since its launch in 2017, the Gender Working Group of the OECD Network of Foundations Working for Development (netFWD) has been bringing together foundations committed to achieving the 5th Sustainable Development Goal on gender equality. Currently chaired by Children Investment Fund Foundation (CIFF) and Aga Khan Foundation, the group facilitates informed discussions on policies to reduce gender gaps in developing countries and identify opportunities for further collaboration.

This policy paper is part of netFWD's work to address data and knowledge gaps regarding the impact of philanthropic funding on gender equality in developing countries. It follows a Call to Action launched at the COP28 Business & Philanthropy Climate Forum in December 2023, urging philanthropic organisations to enhance their gender-responsive climate actions. The Call to Action highlighted the need for more reliable and comparable data on implementation and impact. To that end, this paper offers important insights into how both cross-border and domestic philanthropic foundations support gender equality and women's empowerment in developing countries. To allow comparisons with official development assistance (ODA), it analyses data from the OECD Creditor Reporting System using the OECD-Development Assistance Committee (DAC) Gender Equality Policy Marker. In addition, data from the OECD Centre on Philanthropy Global Survey provide a snapshot of domestic giving supporting gender issues like reproductive health, family planning, ending violence against women and girls, and supporting women's rights organisations.

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Executive summary

Private philanthropy is emerging as a major actor in the pursuit of gender equality in developing countries. Although smaller in scale than official development assistance (ODA), international philanthropic contributions targeting gender equality objectives have tripled over 2017-22, reaching on average USD 3.4 billion per year in 2021-22, up from USD 2 billion in 2019-20 and USD 1.3 billion in 2017-18. Concurrently, ODA commitments supporting gender equality as principal or significant policy objective rose from USD 57.6 billion on average per year in 2019-20 to USD 60.4 billion in 2021-22. Interestingly, the proportion of ODA dedicated to gender equality slightly decreased from 39% in 2019-20 to 38% in 2021-22 after a decade of steady rise.

The increase in gender-related cross-border giving was primarily driven by programmes where gender is one of several objectives (i.e. score 1 in the OECD Gender Equality Policy Marker) – representing 19% of total cross-border philanthropy for development in 2021-22. However, in 2021-22, international philanthropy earmarked a higher share of its resources (9%) to programmes with gender equality as the principal objective (i.e. score 2 in the OECD Gender Equality Policy Marker) than bilateral aid did (4%).

Domestic funding supporting gender equality and women’s empowerment in developing countries has also risen in recent years, albeit to a lesser extent. The latest data available show that domestic foundations disbursed USD 30 million in 2019, up from USD 27 million in 2016, to support gender issues like reproductive health, family planning, ending violence against women and girls, and supporting women’s rights organisations. Among the 44 domestic foundations reporting to the OECD Centre on Philanthropy, Indian foundations were the largest source of domestic funding to these four areas.

The majority of cross-border gender-related philanthropic giving is allocated to sub-Saharan Africa. In 2021-22, sub-Saharan Africa and Asia were the top recipients of gender-related financing from both philanthropy and bilateral aid. However, philanthropic support for gender equality is more geographically concentrated than ODA. On average USD 1.8 billion per year went to sub-Saharan Africa in 2021-22 – accounting for 53% of localisable gender-related giving from cross-border foundations in developing countries. Far behind, Asia got four times less in the same period, with a yearly average of USD 415 million per year (12.6%). In contrast, 30% of localisable bilateral aid (on average USD 17.8 billion per year in 2021-22) were allocated to sub-Saharan Africa and 23% (on average USD 13.9 billion per year) to Asia.

The sectoral distribution of cross-border gender-related philanthropic giving is also more concentrated than ODA and focused on women’s health. In terms of sectoral distribution, philanthropy predominantly funded health and reproductive health, with nearly half of its gender-related funding in 2021-22 (on average USD 1.6 billion per year) going to this area. ODA is more broadly distributed across sectors: health and reproductive health received 18.6% of gender-related ODA in 2021-22 (on average USD 11.1 billion per year), support to government and civil society 16.1% (on average USD 9.7 billion per year), transport and storage 8.5% (on average USD 5.3 billion per year) and education 8.7% (on average USD 5.2 billion per year). Only a minority of foundations have adopted intersectoral approaches. For

instance, they rarely fund initiatives that simultaneously tackle climate change and gender equality: on average USD 557 million per year in grants were directed towards these areas over 2021-22.

Most philanthropic support to developing countries remains gender-blind, with a small number of international foundations leading the efforts to achieve SDG 5. In 2021-22, 68% of cross-border philanthropic flows towards developing countries were not targeting gender equality. This gender-blindness implies that more than two-thirds of programmatic activities led by international foundations in developing countries failed to consider and address the different needs, roles of, and impacts on different genders, potentially reinforcing existing inequalities. Additionally, philanthropy for gender justice is highly concentrated. Together, ten cross-border foundations accounted for 97% of the total cross-border giving to gender-equality in developing countries in 2021-22.

Tracking, evaluating, and reporting gender-related philanthropic funding remains uneven. Only a select number of philanthropic foundations based in the Global North track their efforts and have adopted a systematic monitoring and evaluation system, improving transparency and accountability of their gender-related actions.

Despite undeniable progress, there is ample room for philanthropy to step up its support to gender equality in developing countries by (i) drastically reducing “gender blindness” in philanthropic actions – including in climate actions; and (ii) extending the sectoral and geographical scope of philanthropy for gender equality. In this regard, this paper recommends that philanthropic funders:

- **Implement mandatory gender equality awareness programmes** for all foundations’ staff and associates.
- **Systematically conduct a gender analysis** of programmes, to identify the potential impacts of a development intervention on gender equality and ensure that at least they “do not harm”.
- **Further integrate gender perspectives across programmatic activities** and enhance both the quality and quantity of financial commitments to gender equality and women’s empowerment in developing countries, through mainstreamed and dedicated support.
- **Align with standards for gender equality**, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (1979), the Beijing Platform for Action (1995), and the OECD DAC Recommendation on Ending Sexual Exploitation, Abuse and Harassment (2019), the OECD’s Guidance for Development Partners on Gender Equality and the Empowerment of Women and Girls (2022) and the DAC Recommendation on Gender Equality and the Empowerment of All Women and Girls in Development Co-operation and Humanitarian Assistance (2024).
- **Diversify support to gender equality and women’s empowerment** across various regions and sectors, including in low-income countries (LICs).
- **Consolidate and increase support to non-governmental organisations (NGOs), women’s movements and grassroots organisations** promoting gender equality and women’s empowerment.
- **Improve the tracking and reporting of gender-related funding.** Large international foundations should report programmatic data to the OECD Creditor Reporting System, using the OECD Gender Equality Policy Marker.
- **Enhance monitoring, learning and evaluation, and promote a culture of greater transparency and accountability**, by consistently evaluating gender-related development interventions, making results public and periodically exchanging good practices with donors and philanthropic funders, to improve transparency and foster multistakeholder collaboration.

Abbreviations and acronyms

ALiGN	Advancing Learning and Innovation on Gender Norms
AWID	Association for Women's Rights in Development
BMGF	Bill & Melinda Gates Foundation
CIFF	Children's Investment Fund Foundation
CRS	Creditor Reporting System
DAC	Development Assistance Committee
GIIN	Global Impact Investing Network
GROW	Grassroots, Resilience, Ownership and Wellness
IATI	International Aid Transparency Initiative
IRS	Internal Revenue Service
LGBTIQ	Lesbian, gay, bisexual, transexual, intersexual, queer/questioning
NGO	Non-governmental organisation
ODA	Official development assistance
SDG	Sustainable Development Goal
SIGI	Social Institutions and Gender Index
VAWG	Violence Against Women and Girls

1. Introduction

There is widespread consensus that gender equality is not only a fundamental aspect of human rights but also a cornerstone of robust, inclusive, and sustainable development (OECD Development Centre, 2022^[1]). For example, UN Women analysis shows that more cash in the hands of women contributes to poverty elimination (SDG 1). It also supports better outcomes for nutrition (SDG 2), health (SDG 3) and education (SDG 4) for children and other household members (UN Women, 2018^[2]). A growing body of evidence also suggests that women can act as important agents of change. Leveraging women’s “unique expertise and perspectives could substantially strengthen climate mitigation and adaptation strategies” (OECD, 2023^[3]). Delivering gender equality and women’s empowerment can also help drive economic growth. OECD research finds that a gradual dismantling of gender-based discrimination in social institutions could yield substantial economic benefits. This could lead to an annual increase in the income global growth rate of up to 0.6 percentage points by 2030 (Ferrant and Kolev, 2016^[4]). More recent research finds that closing the women’s health gap alone could potentially boost the global economy by USD 1 trillion annually by 2040 (WEF and MHI, 2024^[5]).

In recent decades, policy makers and development practitioners have increasingly turned attention and resources to closing gender gaps on key economic and social indicators. The 2030 Agenda lists eradicating discrimination against women and girls as a standalone goal (SDG 5: “Achieve gender equality and empower women and girls”). Beyond SDG 5, support to gender equality is also included as a cross-cutting objective: 102 of the 247 indicators in the SDG framework relate to gender (UNGA, 2015^[6]; Cohen and Shinwell, 2020^[7]).

However, progress towards SDG 5 and other gender-related indicators remains too slow. With six years left until 2030, the United Nations reports that only 15.4% of Goal 5 indicators with data are “on track” towards the 2030 targets (UN, 2023^[8]). This slow progress can be attributed to several factors:

- First, persistent gender inequalities are underpinned by discriminatory laws, norms and practices that govern women and men behaviour, and constitute deeply embedded barriers to women’s empowerment. The OECD’s Social Institutions and Gender Index (SIGI) showed that in 2023, about 40% of women and girls worldwide continue to live in countries where the level of discrimination in these laws, norms and practices is estimated to be high or very high (OECD, 2023^[3]). For instance, nearly 2.4 billion women worldwide lack the same economic rights as men, with legal barriers hindering women’s full economic participation in 178 countries (UN, 2023^[8]).
- Second, there is growing global backlash against gender equality. Although social movements like #MeToo and #TimesUp have helped raise societal awareness of gender-related issues (Rockefeller Philanthropy Advisors, 2017^[9]), the anti-gender movement received USD 3.7 billion in funding over 2013-17¹ – more than triple the funding for LGBTIQ groups globally during the same period (AWID, 2021^[10]; Global Philanthropy Project, 2020^[11]). Another example of this backlash includes the United States Supreme Court decision to repeal the constitutional right to abortion (BBC, 2022^[12]) as well as the targeted punishment of women activists and feminist organisations in Poland (Human Rights Watch, 2023^[13]). In one of the most extreme examples, the Taliban imposed restrictions on almost every aspect of life for women in Afghanistan (Human Rights Watch, 2023^[13]).

- Third, successive periods of crisis and external shocks hampered progress towards gender equality and have exacerbated existing gaps. For example, early in the COVID-19 pandemic, women were hit harder by job losses. At the same time, women were on the front line of the crisis response, making up 75% of the workforce in health and social care (OECD, 2022^[14]). Similarly, the effects of climate change disproportionately affect women and girls. In climate disasters, women and children are 14 times more likely to die than men (UN Women, 2022^[15]; OECD, 2023^[3]).
- Fourth, insufficient funding remains a persistent challenge. A 2023 report from UN Women and UN DESA estimates an additional USD 360 billion per year is required to achieve SDG 5 (UN Women and UN DESA, Statistics Division, 2023^[16]).

Philanthropy plays a pivotal role in advancing gender equality and the empowerment of women and girls in developing countries – extending beyond financial support. Philanthropic organisations can for example leverage their influence to advocate for gender equality, raise awareness and shape public policies through innovative programme, platforms, and campaigns. Foundations can also support research and data collection on gender equality. By strengthening the capacities of local organisations and communities with training, resources, and technical assistance, foundations can also enhance grassroots efforts. Philanthropy’s unique convening power also allows to forge multistakeholder partnerships and coalitions, fostering knowledge exchange. A critical aspect of philanthropic contributions to the pursuit of gender equality in developing countries lies in leading by example.

However, the lack of transparency on philanthropic funding, combined with a limited use of impact measurement tools obscure gender-responsive actions. It also constrains civil society’s ability to monitor progress and implementation of foundations’ commitments towards gender justice.

This paper intends to enhance transparency and accountability within the philanthropic sector. It assesses philanthropic support for gender equality and women’s empowerment in developing countries, amid increasing funding needs, persistent levels of gender inequality and rising backlash. This includes an analysis of how both cross-border and domestic foundations navigate the different routes to resourcing (Section 2), as well as how they track and evaluate their support for gender-related development goals (Section 3). This paper also provides recommendations for philanthropy to step up its efforts to help achieving SDG 5 on gender equality in developing countries (Section 4).

Data are sourced from the OECD Creditor Reporting System (CRS) and the OECD Centre on Philanthropy Global Survey. The CRS database includes cross-border flows by private philanthropy to developing countries from approximately 40 of the largest foundations working for development between 2017 and 2022 (OECD, 2024^[17]). Domestic funding from foundations based in developing countries is not captured by CRS, addressed instead by the OECD Centre on Philanthropy’s Global Survey. The most recent version covers 2016-19, comprising data from 205 philanthropic foundations in 32 countries, including 44 foundations based in developing countries and operating domestically.² This paper uses the OECD-Development Assistance Committee (DAC) Gender Equality Policy Marker to ensure comparisons with official development assistance (ODA).

2. How does gender-related philanthropic support materialise?

This section showcases the key trends of gender-related philanthropic funding in developing countries compared to both total philanthropy for development and to gender-related ODA. Using the latest available data, this section looks at both international, cross-border philanthropic flows in the 2017-22 period from the OECD Creditor Reporting System, and domestic giving in the 2016-19 period from the OECD Centre on Philanthropy (Box 1). This section highlights the regional and sectoral priorities of gender-related philanthropic flows. Where relevant, data are contextualised with good practice examples of different ways to fund efforts towards gender equality that fall under the broad “gender-lens umbrella”.

Box 1. Measuring private philanthropy for development: The OECD Creditor Reporting System and the Centre on Philanthropy Global Survey

This paper takes stock of gender-related philanthropic support in developing countries using two data sources:

- **The OECD Creditor Reporting System (CRS).**

CRS is the central statistical reporting system of the Development Assistance Committee (DAC) whereby bilateral and multilateral providers of development co-operation report at item level on all flows of resources to developing countries. It is the internationally recognised data source of comparable and transparent data on official development assistance (ODA) and other resource flows to developing countries.

Since 2009, it includes activities in support of development from philanthropic foundations, including bilateral activities and core contributions to multilateral organisations. In 2021-22 – the latest update – 40 cross-border international foundations reported to CRS. As the CRS database focuses on cross-border flows for development (the equivalent of ODA), it does not include neither the full portfolio of data on domestic funding from its reporting foundations nor data from foundations based in developing countries.

This paper uses CRS data in the 2017-2022 period to compare cross-border philanthropic flows promoting gender equality in developing countries with gender-related ODA. It measures gender-related funding using the OECD Gender Equality Policy Marker (Box 2).

- **The OECD Centre on Philanthropy: Philanthropy for Development Survey (Phil4Dev).**

Since 2016, the OECD Centre on Philanthropy conducts its Global Survey on Philanthropy for Development every three years. It collects data on both cross-border and domestic funding from private philanthropic foundations based in OECD and non-OECD countries.

The most recent version covers 2016-2019, comprising data from 205 philanthropic foundations in 32 countries, including 44 foundations based in developing countries and operating domestically and

161 international foundations (OECD, 2021^[18]). The third edition of the Global Survey will cover the period 2020-23 and be available at the end of 2025.

This paper uses Phil4Dev data in the 2016-2019 period to capture domestic funding with gender equality objectives. The database does not include the OECD Gender Equality Policy Marker. Thus, to estimate support for gender issues, the analysis relies on the following four gender-specific purpose codes: reproductive health care, family planning, supporting women's rights organisations, and ending violence against women and girls (Box 7).

2.1. Interrelated and complementary routes to resourcing gender equality

No development intervention is gender neutral. Every philanthropic action has an impact on gender equality, whether intended or not. This impact may be classified using the following gender scale:

- **Gender discriminatory** refers to programming that reinforces harmful and negative gender norms and actively harms women and girls, or other genders. In its practical guide for gender-lens philanthropy, Philanthropic Foundations Canada notes that words like “neutral, universal, or classic, applied to a programme or policy often mask gender blind spots” (Glass, 2019^[19]).
- **Gender blindness** is defined by the United Nations as “a failure to recognise the roles and responsibilities assigned to women, girls, men and boys in different social, cultural, economic and political contexts when designing policies and programmes” (UNESCWA, 2023^[20]). In general, gender-blind policy and programmes not only “risk maintaining the status quo and do nothing to help transform the unequal structure of gender relations” (UNESCWA, 2023^[20]) they can also inadvertently perpetuate and intensify them (OECD, 2022^[21]).
- **Gender-sensitive** is defined by the OECD-DAC Guidance as “consider gender inequalities” (OECD, 2022^[21]) and by the United Nations as “taking into account the impact of policies, projects and programmes on men, women, boys and girls and trying to mitigate the negative consequences thereof” (United Nations, n.d.^[22]).
- **Gender-responsive** is defined by the OECD-DAC Guidance as “strengthening gender equality” (OECD, 2022^[21]) and by the United Nations as “incorporating gender needs and interests and or eliminating gender discriminatory policies, strategies, and practices” (United Nations, n.d.^[22]).
- **Gender-transformative** is defined by the OECD-DAC as changing gender-norms and power relations (OECD, 2022^[21]). Thus, programming is designed around a fundamental aim of addressing root causes of gender inequality and discriminations within society (IEO-UNDP, 2015^[23]), by changing the norms and beliefs that demean and disempower women and girls (Neilsen Jones, Kanyoro and Nundy, 2017^[24]).

There are several, complementary ways for philanthropic funders to support gender equality and women's empowerment, including through gender mainstreaming, gender-lens investing and gender-focused giving.

- As early as 1995, the Beijing Declaration and Platform for Action outlined “**gender mainstreaming**” as a primary strategy for policy makers and development partners to promote gender equality and women's empowerment (UN Women, 1995^[25]). The United Nations' Economic and Social Council defined gender mainstreaming in its agreed conclusions as “the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels” (UN ECOSOC, 1997^[26]).
- While gender mainstreaming is a rigorous, defined approach to funding gender equality associated OECD-DAC standards, in recent years private and other non-state actors have also begun to

increase their efforts to integrate gender considerations into their programmes. These efforts are often referred to as “**gender-lens investing**”. The Global Impact Investing Network first popularised the term in 2009, defining it as a “strategy or approach to investing that takes into consideration gender-based factors across the investment process to advance gender equality and better inform investment decisions” (The GIIN, 2023^[27]).

- **Gender-focused giving** primary targets gender equality and women’s empowerment.

Data presented in the next section show that the gender policy and philanthropic communities favoured a “**twin-track**” approach. They recognise the importance of both integrating gender considerations into all projects and programmes they support, while also ensuring dedicated and specific support to projects and programmes that are gender equality focused.

In addition, philanthropic funders support complementary but different gender routes – including gender-sensitive, responsive and/or transformative programmes in their portfolio at the same time. For example:

- Bill and Melinda Gates Foundation (BMGF) supports a range of different advocacy efforts like the Urgent Action Fund (UAF), a feminist fund that partners with women’s movements around the world. In 2018, BMGF committed to the UAF project in East Africa to “bolster women’s economic opportunities and advance and recognise their economic rights through influencing gender-sensitive policy shifts, advocacy, strategic communications and accountability” (BMGF, 2018^[28]). At the same time, BMGF claims to employ a “two-track approach” as part of its gender integration strategy. This involves integrating gender considerations into other programme areas like “polio, neglected tropical diseases, and water, sanitation and hygiene” (BMGF, n.d.^[29]).
- The Mastercard Foundation’s “Young Africa Works” Strategy partners with leaders across the continent to address concrete gaps in secondary education, school to work transitions and occupational segregation. This strategy might be labelled as “gender sensitive” and monitored using aggregated output indicators (e.g. the number of girls in secondary education or in traditionally “male” sectors like science, technology, engineering, and math). However, it also operates as part of a gender-transformative approach; efforts supported by the foundation work to help dismantle “inequitable legal rights and restrictive social norms” (Mastercard Foundation, 2023^[30]).
- The Children’s Investment Fund Foundation (CIFF) supports Educate Girls India, a non-profit organisation that works to identify, enrol and retain 1.5 million out-of-school girls in India to improve their educational outcomes. Once again, in such programmes attention to gender is often measured through output metrics, such as those measured by the number of girls re-enrolled in school. However, the programme also seeks to enact broader transformation. Through door-to-door surveys in which volunteers meet with parents to discuss their concerns, it encourages the enrolment of daughters, organises village meetings to influence opinions on girls’ education and supports School Management Committees in formulating school improvement plans. CIFF also works to increase government investment in schools and align with the Indian government’s Right to Education Act (CIFF, 2019^[31]).
- The Global Fund for Women provides grants to women’s rights organisations around the world, supporting their efforts to advance the rights of women and girls through advocacy, litigation and policy change. At the same time, it provides direct support to women and girls who need immediate assistance, such as survivors of violence or women seeking access to health care or education. By combining gender-sensitive/gender-responsive approaches with gender-transformative ones, the Global Fund for Women can address both the immediate needs of women and girls, as well as the root causes of gender inequality and discrimination (Global Fund for Women, 2023^[32]).

2.2. International, cross-border flows promoting gender equality in developing countries

This sub-section assesses cross-border gender-related funding by international foundations towards developing countries between 2017 and 2022. While there are multiple ways to measure funding for gender equality issues, including SDG targets and keyword searches, this paper uses the OECD Gender Equality Policy Marker (Box 2). This ensures consistency and comparability with official development assistance (ODA) data.

Box 2. Measuring gender-related finance for development: The OECD Gender Equality Policy Marker

The OECD-DAC Gender Equality Policy Marker, one of 12 DAC policy markers, is a statistical tool introduced by the Development Assistance Committee (DAC) in the 1990s to track development aid for which gender equality is a policy objective (GENDERNET, 2016^[33]). The policy markers apply to “bilateral allocable” ODA, which is much lower than total ODA but has the advantage to identify the development partners’ policy intention.

As all DAC policy markers, the tool relies on a three-point scoring system, distinguishing between projects with gender equality as a principal or secondary objective (Table 1).

Table 1. Scoring system of the DAC Gender Equality Policy Marker

NOT TARGETED (SCORE 0):	The project/programme has been screened against the marker but has not been found to target gender equality.
SIGNIFICANT (SCORE 1):	Gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme.
PRINCIPAL (SCORE 2):	Gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this gender equality objective.

Source: (GENDERNET, 2016^[33]), *Handbook on the OECD-DAC Gender Equality Policy Marker*.

Designed to measure DAC members’ bilateral aid, the Gender Equality Policy Marker is applied to allocable funding across the full Creditor Reporting System (CRS) database, which includes private philanthropy for development (Box 1).

Following OECD Guidance, analysis of data using the gender policy marker is conducted using two-year averages based on commitments, to account for potential volatility in the reporting on commitments data.

Nonetheless, readers are advised to treat the trends presented below with a degree of caution. For example, since philanthropic foundations are not mandatory CRS reporters, they did not screen and report all their funding against the marker prior to 2020. Therefore, time-series comparisons of gender-related philanthropy prior to 2020 may be biased by the low reporting by foundations against the gender policy marker in previous years.

Gender-related cross-border philanthropic giving has tripled over the last five years

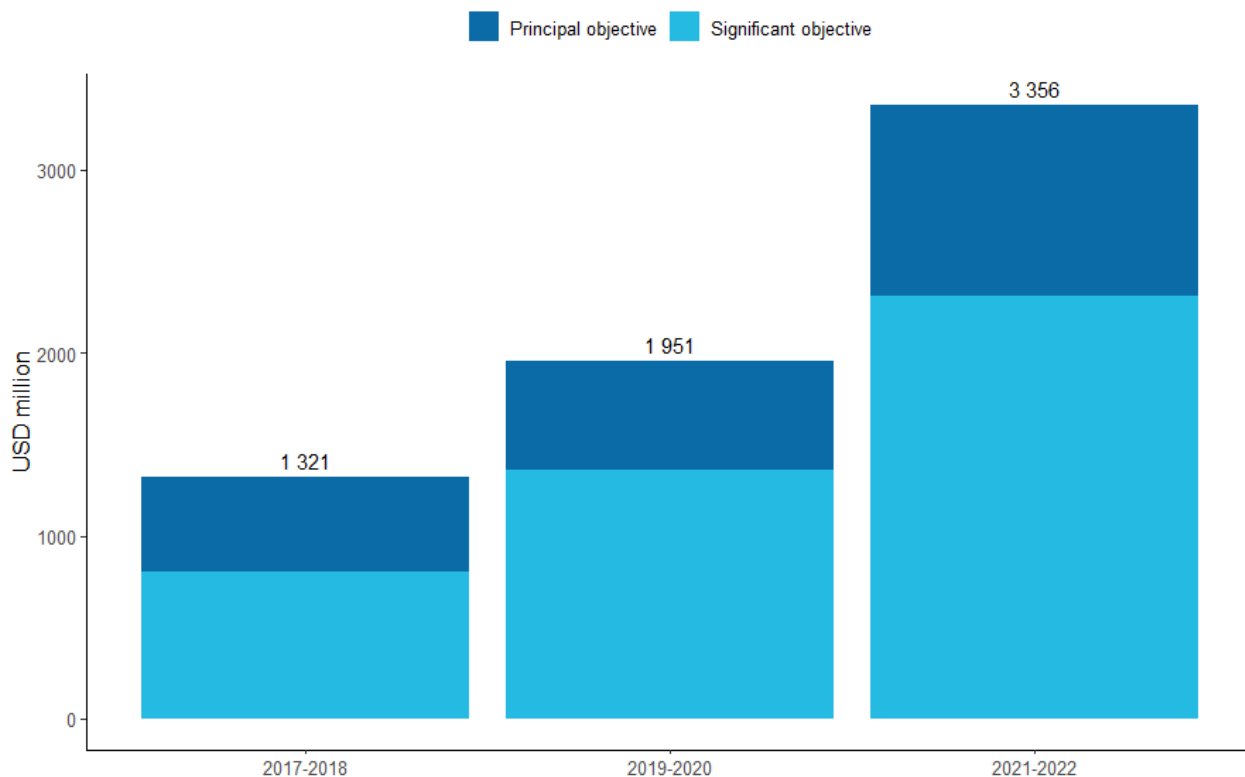
Cross-border philanthropic support to gender equality has steadily increased since 2017, reaching USD 3.4 billion on average per year in 2021-22, up from USD 2 billion in 2019-20 and USD 1.3 billion in 2017-18. Although smaller in scale than official development assistance (ODA),³ the amount of philanthropic funding to gender equality tripled in five years, an unprecedented increase in philanthropic commitment for gender justice.

Concurrently, ODA commitments supporting gender equality as policy objective rose from USD 57.6 billion in 2019-20 to USD 60.4 billion on average per year in 2021-22. It is worth noting the slight decline in the share of ODA dedicated to gender equality from 39% in 2019-2020 to 38% in 2021-22 after a decade on the rise.

The growing philanthropic support to gender equality came mainly from flows for which gender equality was a secondary but significant objective (Figure 1). In 2021-22, international foundations committed on average USD 2.3 billion per year to programmes having gender equality as an objective among others (i.e. score 1 in the OECD Gender Equality Policy Marker), up from USD 1.4 billion in 2019-20 and USD 0.8 billion in 2017-18. Meanwhile, flows for which gender equality was the principal objective (i.e. score 2 in the OECD Gender Equality Policy Marker) increased from a yearly average of USD 0.5 billion in 2017-18 to USD 0.6 billion in 2019-20 and USD 1 billion in 2021-22.

Figure 1. Gender-related cross-border philanthropic commitments in developing countries, 2017-22

Volume of cross-border philanthropic commitments towards developing countries with gender equality as policy objectives, USD million, 2022 constant prices (2017-22)



Source: (OECD, 2024^[17]), *Private Philanthropy for Development (CRS)* (database), <https://stats.oecd.org/>.

This upward trend reflects the proliferating number of gender-lens toolkits, how-to-guides and handbooks to help philanthropic foundations apply a gender lens to their policies and programmes. For instance, alongside Philanthropic Foundations Canada's Practical Guide to Gender-lens investing (Glass, 2019^[19]), the Alliance of Community Foundations of Mexico (Comunalia) has developed a guide on gender-lens philanthropy in collaboration with ELLAS and WINGS. Based on this work, Comunalia will create a toolkit for 16 members of its network, or for community foundations that are part of its network, to enable them to use a gender lens in their philanthropic activities (Saavedra, 2023^[34]). Philanthropic collaboration has also helped foundations translating their commitment into action (Box 3).

Box 3. Philanthropic collaboration has the power to mobilise significant resources for gender equality and women's empowerment

In 2021, The Bridgespan Group surveyed 97 collaborative philanthropic initiatives with support from the Gates Foundation Philanthropic Partnerships team (BMGF, Shake the Table and The Bridgespan Group, 2023^[35]). The survey revealed three out of four respondents had formed their collaboratives since 2010 and more than half launched after 2015. Of the 97 surveyed, 16 respondents reported establishing collaboratives in 2020. These collaboratives reflect a surge in wealth accumulation and increasing interest in new ways of working. The funds have already facilitated roughly USD 10-12 billion in investments with the capacity to do much more (BMGF, Shake the Table and The Bridgespan Group, 2023^[35]).

Philanthropic collaborations and partnerships can mobilise substantial funds, deepen their expertise and direct resources to individuals and groups that are well positioned to accelerate progress on complex gender-related issues. Several high-level examples follow:

- The Ford Foundation has invested in gender through the *Building Institutions and Networks* (BUILD) initiative since 2016. BUILD provides grantees with five years of targeted organisational support. With BUILD funding, Ford supports diverse feminist and women's rights organisations, movements, and leaders in the Global South. Together, they are developing a shared agenda around tackling discriminatory social norms and power relationships (Ford Foundation, 2022^[36]).
- Elsewhere, Edelgive, a large domestic foundation in India, has launched the Grassroots, Resilience, Ownership, and Wellness (GROW) Fund. GROW is a multi-donor fund that supports the institutional development of 100 grassroots organisations across the country (EdelGive, 2021^[37]).
- Co-Impact, a global philanthropic collaborative, announced the launch of its Gender Fund in 2021 after three years of internal research and consultations. With the participation of a variety of philanthropic partners, Co-Impact aims to raise and disburse USD 1 billion in the form of unrestricted, long-term support to women's rights movements in the Global South (Co-Impact, 2021^[38]).

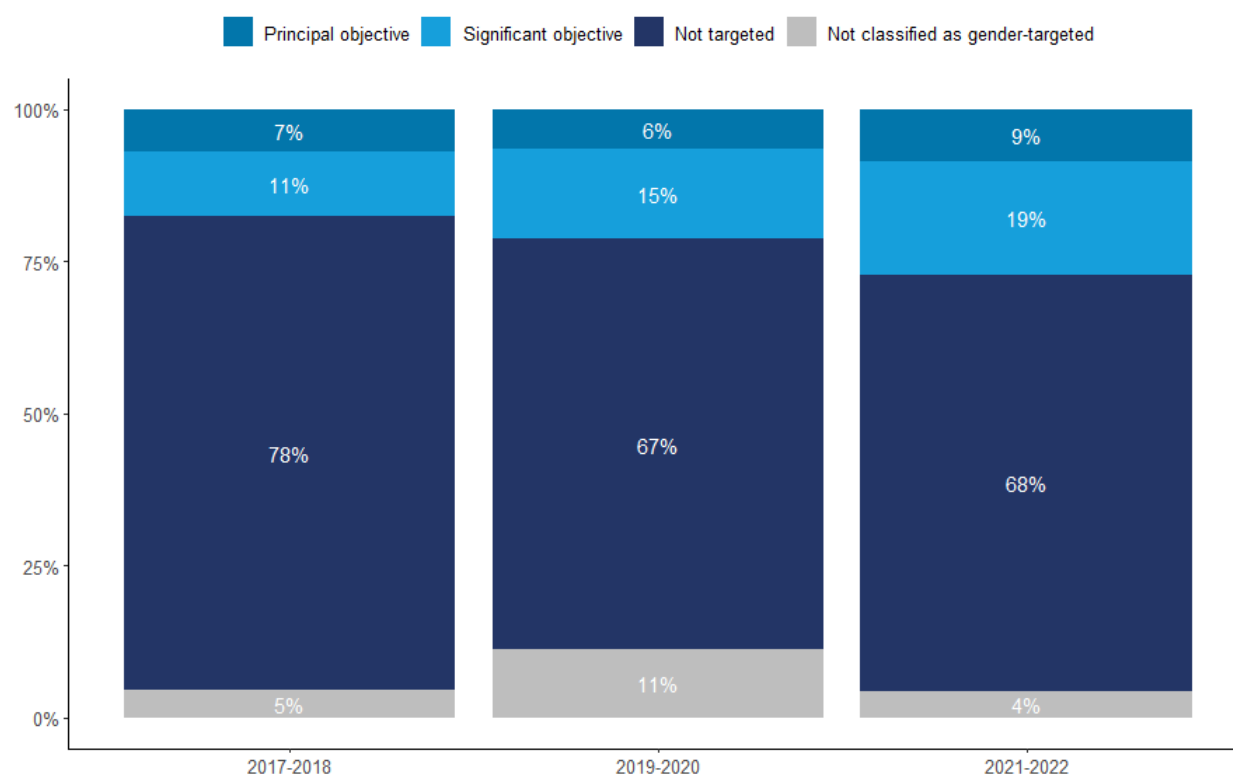
Despite progress, the majority of cross-border philanthropy for development remains gender blind

Over the last five years, the bulk of philanthropic flows with gender equality objectives was for programmes that integrate gender equality as one significant policy objective among others (Figure 2). In 2021-22, 19% of total cross-border philanthropy for development promote gender equality among other objectives (i.e. score 1 in the OECD Gender Equality Policy Marker). In this period, international philanthropy earmarked a higher share of its development finance (9%) to programmes with gender equality as the principal objective (i.e. score 2 in the OECD Gender Equality Policy Marker) than bilateral aid did (4%).

However, 68% of cross-border philanthropic funding to developing countries did not target gender equality in 2021-22, ignoring their potential impact on gender imbalances. Figure 2 indicates that more than two out of three programmes funded by international foundations may inadvertently do harm or intensify existing inequalities and discrimination in developing countries. It is worth noting that this share decreased by ten percentage points in five years. Still, additional efforts are required to raise philanthropy's awareness regarding gender issues and alignment to development co-operation guidance in this area.

Figure 2. Cross-border foundations' reporting to the OECD Gender Equality Policy Marker, 2017-22

Share of cross-border philanthropic flows towards developing countries by OECD Gender Equality Policy Marker's Score, percentage (2017-22)



Source: (OECD, 2024^[17]), *Private Philanthropy for Development (CRS)* (database), <https://stats.oecd.org/>.

In its *Guidance for All Development Partners on Gender Equality and Women's Empowerment*, the OECD Development Assistance Committee (DAC) sets out a pathway to ensure that gender considerations are integrated throughout the entire programme cycle. The Guidance suggests all development activities should first undergo a gender analysis, a "systematic, analytical process to help explain power dynamics, gender norms and intersecting inequalities, and where, how and why women may be treated differently and are often disproportionately affected in certain situations". The Guidance indicates that the design of the programme should subsequently be informed by the gender analysis and include a defined Gender Equality Policy Marker score. The design of the programme should also adequately manage risks and retain adaptability and flexibility in changing circumstance. Finally, the Guidance calls on development partners to use both qualitative and quantitative indicators to track funding and measure results (OECD, 2022^[21]).

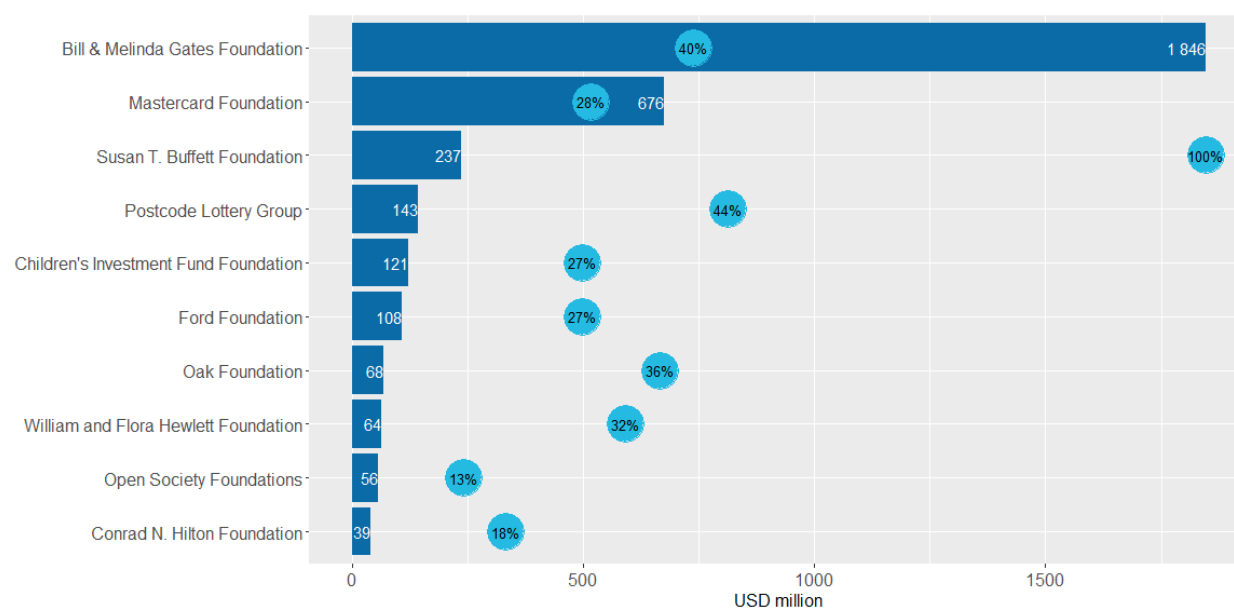
Philanthropy for gender equality is driven by a few large foundations

Gender-related philanthropy is highly concentrated. Together, the top ten foundations providing funding for gender equality contributed on average USD 3.3 billion of the USD 3.4 billion total funds allocated to gender-related areas per year in 2021-22 – accounting for 97% of the total cross-border giving to gender-equality (Figure 3). Bill and Melinda Gates Foundations (BMGF) ranked first in gender-related commitments, allocating on average USD 1.8 billion – 40% of its overall portfolio allocated to developing countries – for gender equality per year in 2021-22. BMGF's contribution is driving philanthropy for gender equality in developing countries, representing more than half of gender-related philanthropic flows in 2021-22.

Most of the ten largest gender donors committed less than a third of their development finance to gender equality. For example, Mastercard Foundation is the second top donor by volume – committing on average USD 676 million per year in 2021-22 to gender equality. This represented 28% of its total portfolio in developing countries. By contrast, the Susan T. Buffett Foundation – the third largest provider of gender-related philanthropy with on average USD 237 million per year in 2021-22 – allocated 100% of its giving to the pursuit of gender equality.

Figure 3. Top ten cross-border philanthropic funders for gender equality in developing countries, 2021-22

Volume and share of total cross-border philanthropic commitments towards developing countries with gender equality as a policy objective by foundations, USD million, 2022 constant prices, percentage (2021-22)



Note: Given that the CRS only contains data on flows in support of sustainable development, the percentages shown represent a proportion of each foundation's commitment *in developing countries*, not the gender share of their entire portfolio.

Source: (OECD, 2024^[17]), *Private Philanthropy for Development (CRS)* (database), <https://stats.oecd.org/>.

Most gender-related philanthropy supports women's health and reproductive health

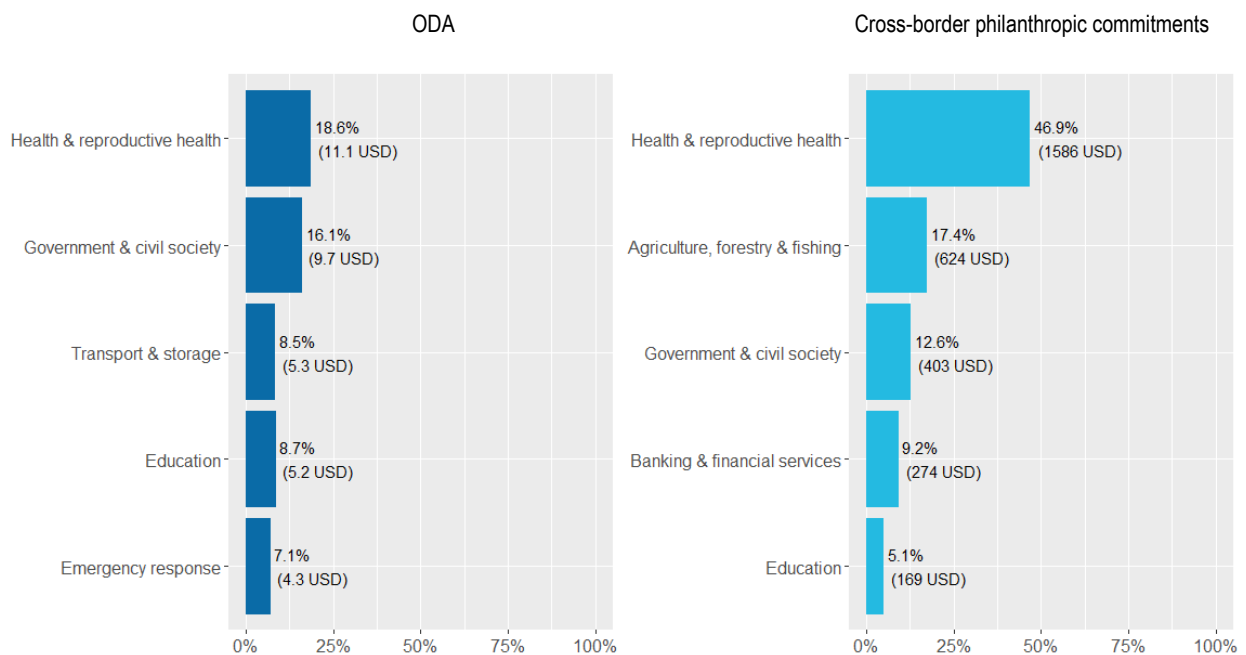
The sectoral distribution of cross-border philanthropy for gender equality in developing countries is highly concentrated (Figure 4). Almost half (47%) of cross-border philanthropic flows with gender equality as a primary or secondary objective was allocated to the enhancement of women's health and reproductive health, with on average USD 1.6 billion per year in 2021-22. Far behind, the second top sector –

agricultural, forestry and fishing – attracted on average USD 0.6 billion per year in 2021-22, representing 17.4% of gender-related philanthropic flows towards developing countries.

In comparison, gender-related ODA has a broader distribution of funds across various sectors, with no single one reaching 20% of total resources deployed. In 2021-22, half of the gender-related bilateral allocable aid went to four different sectors, namely health and reproductive health (18.6%), government and civil society (16.1%), transport and storage (8.5%) and education (8.7%).

Figure 4. Top five sectors receiving gender-related ODA and philanthropic flows, 2021-22

Volume and share of ODA and cross-border philanthropic commitments towards developing countries with gender equality as policy objective by sector, USD million, 2022 constant prices, percentage (2021-22)



Source: (OECD, 2024^[17]), *Private Philanthropy for Development (CRS)* (database), <https://stats.oecd.org/>.

While violence against women and girls (VAWG) is still a global crisis, with more than one in three women experiencing physical and/or sexual intimate partner violence in their lifetime (OECD, 2023^[33]), funding remains scarce. OECD governments increasingly prioritise this issue as a crucial front in the battle for gender equality: 21 of the 37 governments adhering to the OECD Gender Recommendation identified violence against women as one of the three most urgent policy challenges for gender equality in their countries in 2016 (OECD, 2022^[39]). The Handbook produced by the Coalition of Feminists for Social Change (CoFem) outlines how feminist grant-making can further support the fight against VAWG by tackling structural societal inequalities and norms underpinning these behaviours (Box 4). However, ODA to end VAWG reached on average USD 563 million per year in 2021-22, representing less than 1% of total ODA. Similarly, philanthropic contribution to VAWG remains limited to less than 1% of cross-border philanthropic funding in developing countries (on average USD 88 million per year in 2021-22).

Box 4. Handbook on Feminist Grant-making for Preventing and Responding to Violence Against Women and Girls – CoFem

The Handbook on Feminist Grant-making for Preventing and Responding to Violence Against Women and Girls (VAWG) provides practical guidance for funders seeking to apply a feminist lens in their grant making. It aims to support transformative and sustained social change through ethical and effective funding strategies. The Handbook highlights the benefits of applying a feminist lens and provides an overview of feminist grant-making in VAWG.

It presents six commitments for donors integrating a feminist lens into VAWG grant-making:

1. Increase funding for feminist-led VAWG programmes and advocacy, addressing root causes.
2. Centre women and girls in their diversity and prioritise accountability to them.
3. Redefine the donor-grantee relationship, fostering collaboration and shared decision making.
4. Promote research grounded in feminist approaches and methods.
5. Support targeted efforts to address intersecting structures of oppression that lead to VAWG.
6. Embrace power analysis based on gender and reject gender neutrality.

The principles and commitments outlined in the Handbook can be applied to diverse funding in humanitarian response and development. By adopting a feminist lens, donors contribute to the empowerment, rights and dignity of marginalised groups, fostering sustainable and inclusive progress in societies worldwide.

Source: https://cofemsocialchange.org/wp-content/uploads/2021/10/Guide-to-Grantmaking_19.10.21.pdf.

In the same way, philanthropic funding applying an intersectional approach remains erratic. For example, integration of gender considerations throughout climate project funding is uneven, despite the mutually reinforcing benefit of both goals (Box 5). Cross-border foundations provided only USD 557 million in grants – less than 4.5% of total funding – to simultaneously tackle climate change and gender equality in developing countries on average in 2021-22. Although official development assistance for climate action increasingly integrates gender equality objectives, finance for the full intersection is still a minor part of the total. The share of climate ODA that includes gender equality objectives increased from 32% in 2011-12 to 59% in 2021-22 – representing on average USD 27.6 billion per year in 2021-22 (OECD, 2023^[40]).

Box 5. Combining a gender and environmental lens: How to account for the effects of climate change on women?

Evidence increasingly indicates that the adverse impacts of climate change exacerbate pre-existing socioeconomic and health inequalities, striking most forcibly at those already marginalised (OECD, 2023^[3]). As pre-existing disparities increase the exposure and susceptibility of disadvantaged groups to climate hazards, their ability to cope and recover from damages is reduced – thus aggravating initial inequalities (Islam and Winkel, 2017^[41]).

Inequalities between men and women stand out as a particularly vulnerable axis. This has manifested in multiple ways. One example is water scarcity, as the climate crisis has led to a reduction in water availability in over half of the world (Edenhofer et al., 2014^[42]). This scarcity disproportionately affects women and girls in multiple ways. One example is due to their higher water needs related to hygiene – particularly during menstruation, pregnancy, or maternity (Riha, Malhotra and Oluseye, 2022^[43]). Elsewhere, the fact that the burden of water collection largely falls on women and girls, who are required to walk longer distances in periods of drought – increasing their exposure to the risk of gender-based violence. When climate change-related droughts affect income, girls' education is often the first thing that families sacrifice; girls are pulled out of school to help with water and food security. Finally, in a context of extreme droughts and poverty, girls are often forced to marry early, increasing the risk of sexual and physical abuse, early pregnancy and maternal death (OECD, 2023^[40]).

In places where women are primarily responsible for agriculture and household nutrition, climate-change-induced resource scarcity forces them to spend more time and cover greater distances in search of sustenance. Such extended efforts not only add to their workload, but also expose them to greater risks in terms of gender-based violence. Another example involves the burden women face as caregivers, which is likely to increase due to climate change, notably because the climate crisis is a threat multiplier for health (Daleen et al., 2020^[44]). Consider the case of mothers caring for children suffering from climate-change-induced respiratory problems (Detraz, 2023^[45]): the unbalanced distribution of tasks within the household leads to additional unpaid female work.

What can philanthropy do to overcome these challenges?

On the one hand, philanthropy's funding efforts should primarily be geared towards grantees that adopt a gender lens in their projects, recognising explicitly the different needs men and women face in the wake of the climate crisis (OECD, 2023^[3]). On the other hand, foundations should examine their gender grant-making portfolios and identify opportunities to develop a climate and nature approach that includes a gender lens. Additionally, foundations should provide support to feminist advocacy organisations that are able to not only raise awareness on the gender-climate nexus, but also seek to achieve long-lasting progress in terms of gender norms. An example of this approach is the Global Alliance for Green Gender Action (GAGGA), a network consisted of 16 women's funds, 8 environmental justice funds, 28 NGOs and 390 grassroots groups in 39 countries, which provides local women-led groups with small grants and non-financial support for gender equality and environmental justice (López Cabrera, Hirsch and Moosa, 2019^[46]).

Philanthropy and ODA are complementary in the gender-related support they provide

A more detailed look at channels of delivery for gender-related ODA and cross-border philanthropic flows helps identify complementarities between the two funding sources. While ODA donors provide direct bilateral and multilateral support to recipients on a much larger scale, philanthropy has more freedom and flexibility to support local, grassroots movements (Figure 5):

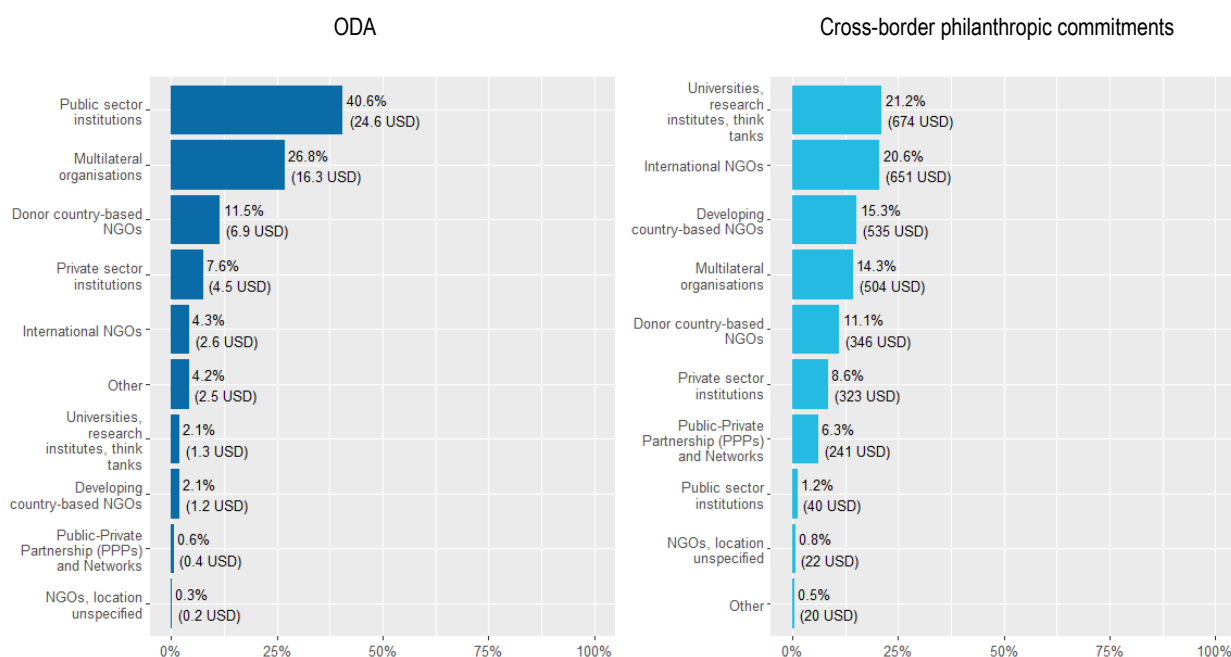
- In 2021-22, gender-related ODA support was primarily directed to public sector institutions (40.6%) such as the central or local governments of recipient countries, and multilateral organisations (26.8%).
- Conversely, gender-related philanthropic flows were mainly allocated to universities, research institutes and think tanks (21.2%), international (20.6%) and developing country-based (15.3%) non-governmental organisations (NGOs).

Regarding support to civil society, it is worth noting that philanthropic organisations pursue a more locally-led development strategy by supporting more local NGOs, while ODA privileges donor country-based NGOs:

- Philanthropic support for NGOs based in developing countries and for private sector institutions amounted on average USD 535 (15.3%) and 323 million (8.6%) respectively in 2021-22, representing 15.3% and 8.6% of gender-related giving from cross-border foundations.
- In comparison, gender-related ODA provided on average USD 1.3 billion and USD 6.9 billion to NGOs based in developing countries and in donor-country, respectively in 2021-22. This represented 2.1% and 11.5% of total gender-related ODA.

Figure 5. Top ten channels of delivery for gender-related ODA and philanthropic flows, 2021-22

Volume and share of ODA and cross-border philanthropic commitments towards developing countries with gender equality as policy objective by channel of delivery, USD million, 2022 constant prices, percentage (2021-22)



Source: (OECD, 2024^[17]), *Private Philanthropy for Development (CRS)* (database), <https://stats.oecd.org/>.

Philanthropy's ability to support local, grassroots movements and organisations is crucial when it comes to gender equality and women's empowerment. The Association for Women's Rights in Development (AWID) recently produced a report on the funding modalities of feminists (AWID, 2021^[10]). AWID asserts that traditional funding mechanisms that consistently support large organisations or governments can perpetuate power imbalances and restrict the effectiveness of efforts to support women's rights. Conversely, non-earmarked, "flexible" funding to local feminist movements empowers organisations to determine their own expert strategies and priorities leading to more sustainable and targeted outcomes (Lever, Miller and Strzewska, 2020^[47]). Women's funds also play a growing intermediary role in gender-related philanthropic support (Box 6).

Box 6. The growing role of women's funds in gender-related philanthropy

To date, the bulk of ODA and cross-border philanthropic fundings to support gender equality have not reached feminists movements. However, philanthropic foundations supporting gender equality and women's empowerment increasingly operate through re-granting organisations in developing countries. The latter include local grassroots organisations and women's funds, which emerged in the early 2000s to pool financial and non-financial resources in support of feminist movements worldwide (Hessini, 2020^[48]). For example, BMGF works through intermediaries and funds such as the African Women's Development Fund, FRIDA, the Global Fund for Women and Mama Cash. These funds may serve as important vehicles through which philanthropy can support transformational gender approaches. In particular, they may help advance human rights and social justice in the context of oppressive systems and environments, where ODA donors may not have much margin for manoeuvre (Leading from the South, 2023^[49]).

As a further benefit, women's funds have a high capacity to absorb and re-grant funding with few operational and programmatic adjustments. A foundation with limited staff and capacity may find it more efficient and effective to support an intermediary women's fund with local knowledge and expertise than to provide grants to many small organisations with little absorptive capacity. Women's funds can provide mechanism for funders to accelerate the impact of their funds, and to bring other funders to the space. In addition, they often have on-ground presence or closer ties with their constituencies (also thanks to their institutional arrangements). Therefore, it is easier to bring in local philanthropy. For example, Co-Impact has teams in India collaborating with Edelgive to work with grassroots organisations and in Kenya working with the African Philanthropy Forum.

The intersectional-feminist fund, Mama Cash, has mobilised and provided grants to partner feminist foundations, women's funds and grant-makers based on social justice worldwide to build networks and garner resources to defend women's rights (Mama Cash, 2021^[50]). It seeks to empower feminist organisations to allow them to better co-ordinate and achieve impact, using its expertise in the field to provide both financial and technical support to the groups and individuals they fund (Mama Cash, 2021^[50]).

However, there is room for philanthropy to step up its engagement with these organisations to complement ODA. According to the most recent data from AWID (Dolker, 2021^[51]), most women's rights organisations in the Global South operate on an annual budget of USD 30 000 or lower. The chronic lack of sufficient funds prevents these movements from building institutional capacity and becoming self-sustaining.

Local, grassroots movements and organisations hold local expertise and knowledge and can carry out a range of gender-sensitive, gender-responsive and gender-transformative approaches:

- Resourcing and empowering grassroots organisations can fulfil gender-sensitive and gender-responsive approaches by helping to maintain basic services in times of crisis. For example, during the 2021 Taliban takeover, official funders could not get money into Afghanistan. In response, AWID, Donor Direct Action, the Equality Fund, Equality Now, Frontline Defenders, the International Women's League for Peace and Freedom, MADRE and UAF managed to collect donations from US funders. They also pulled together the legal information required to send funds from the United States to informal women-led groups on the ground.
- Evidence on the effectiveness of feminist movements and women's rights organisations to drive social change and fulfil transformative gender approaches is also increasing (Shifman et al., 2022^[52]; Tant, Jiménez and Rodríguez, 2022^[53]). For example, a recent UN Women-led project in the Ecuadorian Andes', focused on highlighting women-led sustainable agriculture in the páramo ecosystem, helping build greater awareness on these agendas in climate programmes and

international policy dialogues (UN Women, 2021^[54]). The UN Women Representative in Ecuador commented: “The páramo project shows us that without women, it’s not possible to talk about solutions to climate change and sustainable development” (UN Women, 2021^[54]). More generally, in recent years, feminist movements in Argentina, Ireland and Mexico have achieved crucial gains in reproductive rights. Farmworkers in the United States have secured better wages and working conditions. Meanwhile, feminists in Nigeria organised intense protests to bring an end to an abusive special police squad (Shifman et al., 2022^[52]).

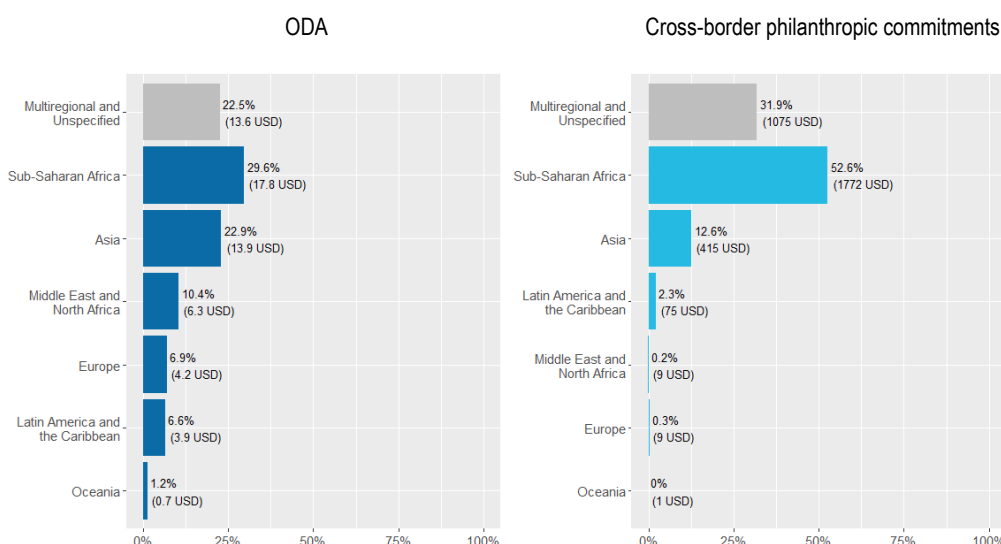
Sub-Saharan Africa is from far the top recipient of gender-related giving

Sub-Saharan countries attract most of the cross-border financing for development, whatever the type of funder (philanthropic flows or ODA) and irrespective of whether it includes gender equality objectives. However, regional distribution of gender-related giving is much less diversified than ODA with gender equality as policy objectives (Figure 6):

- Among localisable⁴ gender-related giving, more than half of the resources (on average USD 1.8 billion per year in 2021-22) were allocated to sub-Saharan Africa. This is largely due to financing provided by BMGF, which represents 44% of gender-related philanthropy to the region. Far behind, the second top-recipient region was Asia, with 12.6% of cross-border gender-related giving (on average USD 415 billion per year in 2021-22).
- In comparison, half of localisable ODA with gender objectives were allocated to two regions, namely sub-Saharan Africa (29.6%) and Asia (22.9%).

Figure 6. Regional distribution of gender-related ODA and cross-border philanthropic flows, 2021-22

Volume and share of ODA and cross-border philanthropic commitments with gender equality as policy objective by region, USD million, 2022 constant prices, percentage (2021-22)



Note: The Multiregional and Unspecified category comprises projects that span countries across multiple regions, as well as those global/regional in nature – i.e. benefiting developing countries in general.

Source: (OECD, 2024^[17]), *Private Philanthropy for Development (CRS)* (database), <https://stats.oecd.org/>.

2.3. Domestic philanthropy supporting gender equality in developing countries

This section assesses gender-related disbursements by foundations based in developing countries operating at the domestic level. It uses 2016-19 data from the OECD Centre on Philanthropy's Global Survey. As this database does not include the OECD Gender Equality Policy Marker, gender-related giving is estimated using four purpose codes, namely reproductive health care, family planning, supporting women's rights organisations, and ending violence against women and girls. This is one of the several methodological reasons that limits comparison with previous findings on cross-border philanthropy and ODA addressing gender equality (Box 7).

Box 7. Methodological issues limiting comparisons between cross-border and domestic philanthropic flows with gender equality as a policy objective

Thus far, this paper has relied on analysis of data reported to the CRS database against the DAC gender marker, focusing on cross-border flows. To expand the scope, this section analyses 2016-19 data from 44 philanthropic foundations based in developing countries and operating at the domestic level, collected by the OECD Centre on Philanthropy (OECD, 2021^[18]).

However, comparison with previous findings is limited as each data source uses a different methodology to collect data on development finance. More precisely:

- Time coverage: CRS data on cross-border philanthropic flows and ODA cover the 2017-22 period, while the latest available data on domestic funding cover the 2016-19 period.
- Definition of philanthropic flows: CRS data use philanthropic and ODA commitments towards gender equality, while foundations report only disbursement to the OECD Centre on Philanthropy's Global Survey.
- Price change adjustment: volume of ODA and philanthropic flows should be expressed in constant prices to allow comparison over time, irrespective of price change. While CRS data on cross-border philanthropic flows and ODA allow for 2022 constant price adjustment, the OECD Centre on Philanthropy database only includes 2019 constant prices.
- Tracking gender funding: CRS data on cross-border philanthropic flows and ODA include the OECD Gender Equality Policy Marker, but the OECD Centre on Philanthropy does not. Gender-related domestic funding is estimated using four purpose codes (namely reproductive health care, family planning, ending violence against women and girls, and supporting women's rights organisations).

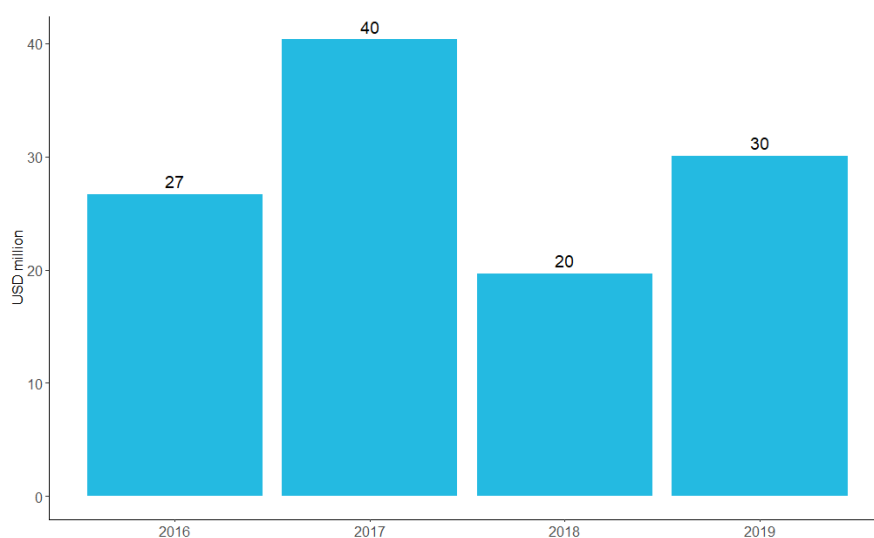
However, the OECD Centre on Philanthropy database is the only global primary data source for domestic philanthropic funding and remains the most comprehensive system for tracking domestic philanthropic resources for gender equality. As such, the trends presented below offer an important insight into how domestic philanthropic foundations support gender equality and women's empowerment.

Gender-related domestic giving in developing countries is slightly increasing

Domestic funding supporting gender equality and women's empowerment in developing countries has risen in recent years, albeit to a lesser extent than cross-border giving. Figure 7 shows that domestic foundations disbursed USD 30 million in 2019, up from USD 27 million in 2016, to support gender issues like reproductive health, family planning, ending violence against women and girls, and supporting women's rights organisations in developing countries. This is equivalent to a 11% increase.

Figure 7. Domestic philanthropic disbursements for gender equality in developing countries, 2016-19

Volume of domestic philanthropic disbursements in developing countries supporting gender issues like reproductive health, family planning, ending violence against women and girls, and supporting women's rights organisations, USD million, 2019 constant prices (2016-19)



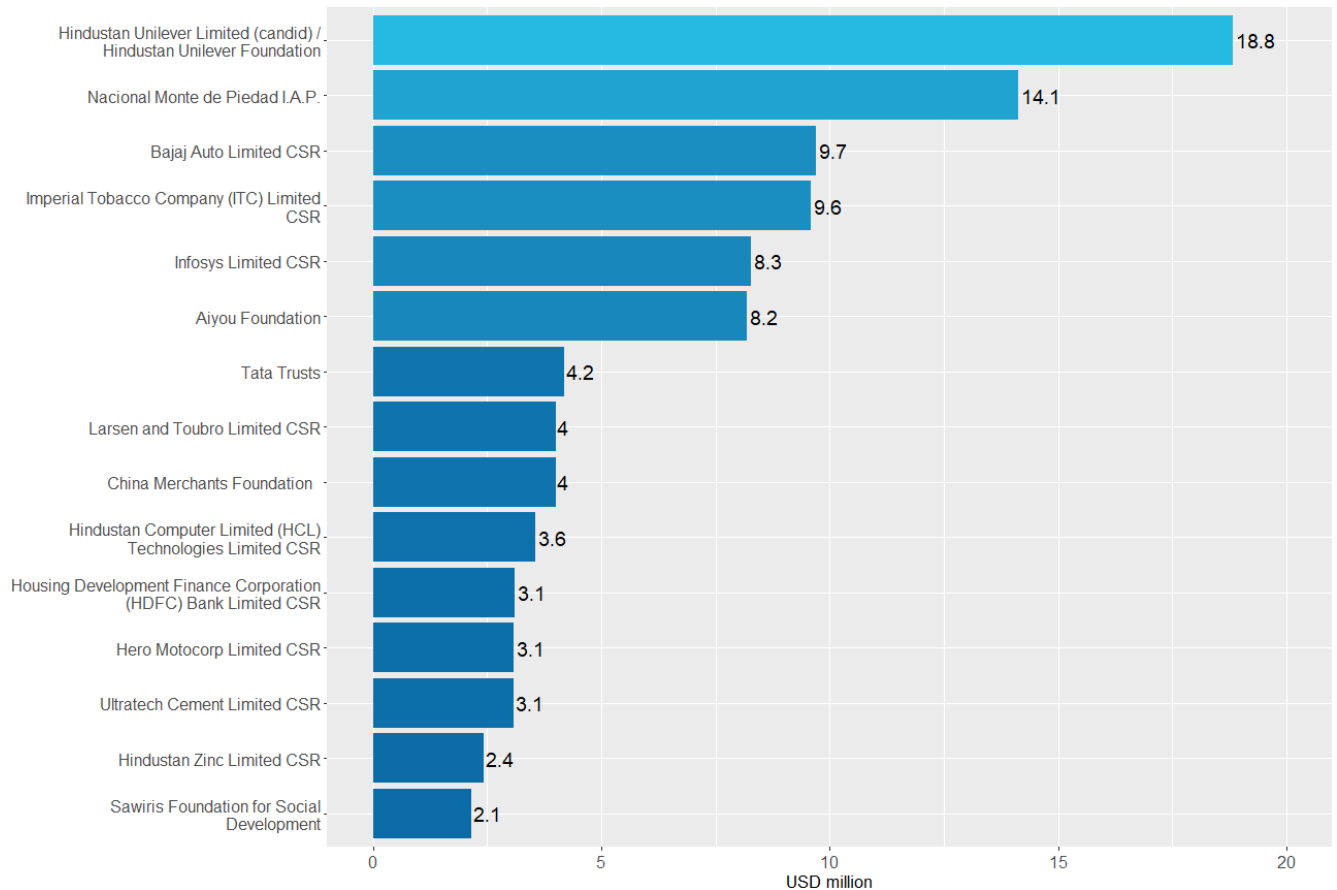
Source: (OECD, 2021^[18]), *Private Philanthropy for Development – Second Edition: Data for Action*.

India tops the list of domestic funders for gender equality

Among the 44 domestic foundations reporting to the OECD Centre on Philanthropy,⁵ Indian foundations were the largest source of domestic funding supporting gender issues like reproductive health, family planning, ending violence against women and girls, and supporting women's rights organisations in developing countries. Gender-related disbursements from Indian foundations totalled USD 72 million over the 2016-19 period. The India-based Hindustan Unilever Foundation disbursed USD 19 million, making it the largest domestic provider of gender-related philanthropy (Figure 8). The second and third top countries for gender-related domestic philanthropy were the People's Republic of China and Mexico, respectively allocating USD 19 million and 17 million to the four selected areas.

Figure 8. Top 15 domestic foundations providing domestic gender-related philanthropy in the four selected areas, 2016-19

Volume of domestic philanthropic disbursements in developing countries supporting gender issues like reproductive health, family planning, ending violence against women and girls, and supporting women's rights organisations, by funders, USD million, 2019 constant prices (2016-19)



Source: (OECD, 2021^[18]), *Private Philanthropy for Development – Second Edition: Data for Action*.

3. Tracking gender-related philanthropic support

While not yet the norm in the philanthropic sector, robust monitoring, learning and evaluation systems to track and report gender-related philanthropic funding and support are critical for three reasons:

- First, they highlight philanthropic foundations' role as credible and accountable development partners.
- Second, they help guide foundations' giving towards the most impactful approaches to advance gender equality.
- Third, enhanced transparency on spending can help attract more support for gender from non-specialised philanthropic foundations.

This section provides a preliminary overview of tools and methods used by philanthropic foundations and suggests potential ways to enhance both the tracking of funding and the evaluation of the impact of gender-related philanthropic support.

3.1. Uneven efforts to track gender-related philanthropic support

There are only two primary data sources on philanthropic funding globally: the OECD – through the CRS (OECD, n.d.^[55]) and the data collected by the OECD Centre on Philanthropy – and the International Aid Transparency Initiative (IATI) Database (IATA, n.d.^[56]) to which only a subset of total philanthropic funding is reported. Although these databases are the most comprehensive available, reporting is voluntary, which limits the amount of available data on philanthropic flows. Furthermore, the IATI Standard lacks a clear definition for philanthropic financing, which further complicates the picture (Cañas, 2021^[57]). For what concerns tracking gender-equality funding, the CRS and the IATI databases rely on the OECD-DAC Gender Equality Marker.

New tools and resources to track foundations' gender equality commitments have surfaced in recent years, although their use by philanthropic foundations remains uneven. For example:

- Data2X's "The State of Gender Data" helps track investments, funding flows and trends to improve transparency and accountability (Data2X, n.d.^[58]).
- The G7 Development Finance Institutions 2XCollaborative is a convening platform to attract more gender funding. It includes criteria with minimum outcome thresholds spanning entrepreneurship, leadership, employment, consumption, and investments through financial intermediaries. These can be used to evaluate investments against a gender lens (2XCollaborative, 2022^[59])⁶.
- In the United States, the NGO Candid developed "SDG Funders" using information collected from the US Internal Revenue Service, as well as grants reported directly to Candid through its eReporting Programme and publicly available sources. The model tracks the link between US philanthropy's grant-making and the 17 SDGs, including gender equality and women's empowerment (Candid, n.d.^[60]). Through the website, users can search the database, filtering by

SDG, region or country, and population group. However, Candid stopped publishing these data in 2017 (Cañas, 2021^[57]).

Overall efforts to track and report remain a niche activity in the sector. However, a growing number of philanthropic foundations based in the Global North are developing proprietary strategies and metrics to track gender-related funding and support:

- In 2018, CIFF launched a new organisational strategy, which included a commitment to gender justice as a cross-cutting objective. In other words, it committed to integrating gender considerations across its entire portfolio.
- BMGF designed the “Gender Integration Marker” to measure the intention of considering gender in programme design (BMGF, n.d.^[29]). BMGF also partnered with Stanford University in the design of the Gender Equality Toolbox (Box 8).
- Building on BMGF’s Gender Integration Marker, Echidna Giving partnered with the Global Center for Gender Equality and the GIRL Center at the Population Council to develop a tool tailored to the foundation’s institutional setting, programmes, and approach to philanthropy. With the tool, grantees’ work can be classified as gender unintentional, gender responsive, gender intentional and gender transformational. Programme officers evaluate proposals against this evaluation framework. They engage with grantees on the resulting score, reflecting on what could be done differently to better account for gendered barriers.

Box 8. Gender Equality Toolbox

The BMGF partnered with Stanford University’s Global Center for Gender Equality to further mainstream gender across their portfolio. The Gender Equality Toolbox is a collection of resources to promote gender equality within an organisation or programme, comprising seven key components:

1. The Gender Equality Lexicon provides a concise set of clearly defined gender concepts to ensure that staff members have a common language and understanding of gender issues.
2. The Conceptual Model of Women and Girls’ Empowerment serves as a basis for designing programmes, strategies and policies related to gender equality.
3. The Methods Note on Measuring Empowerment assists programme officers and partners in measuring and evaluating the empowerment of women and girls. It provides insights into effective methods and approaches for assessing progress in this area.
4. The Gender Equality Primer introduces key concepts, motivations and lessons learnt from gender mainstreaming. It also outlines the organisation’s approach to transforming itself into a gender-intentional institution.
5. The Gender Integration Guide supports investment makers by presenting key questions to consider during the investment design phase. It offers insights and suggestions on integrating gender perspectives effectively.
6. The Gender Integration Marker is used to assess the level of gender intentionality during the investment design process. It helps determine whether the investment approach is gender unintentional, intentional, or transformative.
7. The Gender Integration Marker Job Aid supports the practical application of the Gender Integration Marker. It provides additional guidance and instructions on how to use the marker effectively to assess gender intentionality.

Source: www.gatesgenderequalitytoolbox.org/.

3.2. Obstacles to an effective evaluation of gender-related philanthropy

Monitoring and evaluation helps understand the effectiveness and efficiency of gender-related foundation grant making. It is essential to enhance transparency, measure success, and ensure that philanthropic efforts genuinely contribute to achieve SDG 5 on gender equality. Without a robust M&E framework, foundations may miss opportunities for learning, accountability, and improving future initiatives empowering women. More broadly, considering gender in all philanthropic endeavours, beyond those explicitly targeting gender equality, can accelerate the pace of progress in any sector (The Bridgespan Group, 2024^[61]).

However, several barriers can undermine the effective evaluation of the impact of gender-related philanthropic support:

- Monitoring and evaluation is not traditionally ingrained in the culture of philanthropic foundations – whether it targets gender equality or not. Many foundations have historically focused on providing funding without systematically assessing the impact or outcomes of their contributions in meaningful ways. In a recent report by the Center for Evaluation Innovation, most foundation evaluation leaders reported that “senior management engagement with evaluation was poor or fair in supporting adequate investment in the evaluation capacity of grantees (67%) and in modelling the use of information resulting from evaluation work in decision-making (57%)” (Center for Evaluation Innovation, 2020^[62]).
- The way foundations measure the impact of their gender-related grant-making, remains under-researched with little available information. Unlike development co-operation actors, which rely on taxpayers’ money and are thus subject to rigorous evaluation processes and mandated levels of transparency, philanthropy remains *private* giving. Thus, unless foundations collaborate with other development actors on specific projects, they are only accountable to their board members. This is reflected in the limited publicly available information. Among foundations that publish yearly reports detailing their progress in gender philanthropy one can often find inadequate or irrelevant data and other missing information on impact.
- Evaluating gender progress is complex and expensive. Gender-sensitive approaches that focus on meeting immediate women’s needs can be relatively easily evaluated with aggregate output statistics. This could include the number of programmes implemented or the amount of people served by the projects or programmes. However, evaluations of gender-transformative approaches are more complex and expensive. Since gender-transformative approaches work towards long-term societal change by tackling the root causes of inequality, their evaluations must measure changes in the lives of people resulting from an organisation or project’s activities, such as a reduction in discriminatory societal norms. It is extremely difficult and expensive to assess, identify, measure and report on such long-term outcomes. Moreover, it is difficult to attribute change to a single cause, which is true for almost all impact management and measurement processes (Boiardi, 2020^[63]).
- Grassroots NGOs and women’s empowerment funds are key implementers of both gender-sensitive, gender-responsive and gender-transformative philanthropic support. These often-small organisations with limited resources arguably lack capacity for complex due diligence and traditional impact reporting requirements (Shifman et al., 2022^[52]).

4. Conclusions and recommendations

This policy paper takes stock of gender-related philanthropic support towards developing countries from both cross-border and domestic foundations. It uses data from the OECD Credit Reporting System (CRS) covering the 2017-22 period and from the Centre on Philanthropy's Global Survey covering the 2016-19 period. The analysis examines how philanthropic foundations navigate the different routes available to supporting gender equality and women's empowerment, as well as how they track and evaluate this support. The exercise was conducted against a background of increasing funding needs for gender equality and women's empowerment, persistent levels of inequality and a growing risk of a global gender backlash.

Key findings show that:

- **Gender-related philanthropic giving in developing countries is increasing.** On the one hand, cross-border philanthropic commitment to gender equality has tripled over the 2017-21 period, reaching on average USD 3.4 billion per year in 2021-22. On the other hand, domestic funding to foundations addressing gender issues such as reproductive health, family planning, ending violence against women and girls, and supporting women's rights organisations increased by 11% between 2016 and 2019, up to USD 30 million in 2019.
- **Funding that integrates gender equality as one significant policy objective among others drives cross-border philanthropy for gender equality.** In 2021-22, 19% of total cross-border philanthropy for development promoted gender equality among other objectives (i.e. score 1 in the OECD Gender Equality Policy Marker), while 9% had gender equality as principal objective (i.e. score 2 in the OECD Gender Equality Policy Marker). Altogether, foundations provide gender-related funding in developing countries via different but complementary routes, including gender-sensitive, gender-responsive and gender-transformative, as part of a comprehensive twin-track approach (i.e. combining supports that have gender equality as significant and principal objectives).
- **Most cross-border philanthropic flows towards developing countries remain gender blind.** In 2021-22, more than two out of three programmes funded by international foundations may have inadvertently harmed or intensified existing inequalities and discrimination in developing countries.
- **Cross-border philanthropy for gender equality is dominated by a few funders.** On their own, ten foundations accounted for 97% of the total cross-border giving to gender equality in developing countries in 2021-22.
- **Most cross-border philanthropic support to gender equality goes to sub-Saharan Africa and focuses on women's health issues.** On average USD 1.8 billion per year in 2021-22 were allocated to sub-Saharan Africa – representing more than half of cross-border funding to gender equality towards developing countries. Similarly, half of cross-border philanthropic flows with gender equality as policy objective was allocated to the enhancement of women's health and reproductive health in developing countries, with on average USD 1.6 billion per year in 2021-22. Other burning issues like violence against women or the gender-climate nexus remained seriously underfunded.
- **Only a select number of philanthropic foundations, based in the Global North track, evaluate and report thoroughly on their gender-related philanthropic funding.** This is mainly explained by a lack of field presence, capacity to develop and implement monitoring and evaluation systems, culture of transparency and accountability towards the community they serve.

This paper calls philanthropy to step up its support to help achieve SDG 5 on gender equality in developing countries. It requires a consistent effort of awareness-raising on gender equality to significantly reduce the high degree of gender blindness in philanthropic finance for development, increase the integration of gender considerations across portfolios, and adopt intersectoral approaches – particularly concerning climate. This is specifically true for non-gender-specialised philanthropic foundations.

To do so, this paper recommends that philanthropic funders:

- **Implement mandatory gender equality awareness programmes** to educate foundations' staff and associates on the importance of gender equality, and strengthen their capacities to recognise and address gender equality issues. By making this training compulsory, foundations can ensure that everyone in the organisation can contribute to their credibility and effectiveness in advocating for gender equality in their external projects and partnerships.
- **Systematically undergo a gender analysis** of all the development activities they support, to better understand gender power dynamics and identify the potential impacts of their activities on gender equality to ensure that at least they “do not harm”.
- **Further integrate gender perspectives across programmatic activities** and enhance both the quality and quantity of their financial commitments to gender equality and women's empowerment in developing countries, by employing a range of gender-sensitive, gender-responsive and gender-transformative approaches through mainstreamed and dedicated support.
- **Align with standards for gender equality**, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (1979), the Beijing Platform for Action (1995), and the OECD DAC Recommendation on Ending Sexual Exploitation, Abuse and Harassment (2019), the OECD's Guidance for Development Partners on Gender Equality and the Empowerment of Women and Girls (2022) and the DAC Recommendation on Gender Equality and the Empowerment of All Women and Girls in Development Co-operation and Humanitarian Assistance (2024).
- **Extend their support to underfunded gender-related and intersectional areas across various regions.** This includes violence against women and girls as well as actions at the intersection between gender and climate.
- **Further support locally-led development activities** and developing countries' civil society.
- **Systematically track and report gender-related giving.** Moving forward as a sector, philanthropic foundations need to capitalise on advances by a select number of foundations in the Global North. Large international foundations have the option to report programmatic data to the OECD Creditor Reporting System on a regular basis and should take advantage of it. When using the DAC Gender Equality Policy Marker, philanthropic foundations should train staff using the Marker's official Handbook to reduce the risk of subjectivity. Foundations should also consider collaborating more closely with and learn from members of the OECD-DAC Network on Gender Equality in relation to strengthening their application of the Marker.
- **Enhance monitoring, learning and evaluation** by consistently evaluating the impact of their gender-related giving using output and outcome metrics. Where this is not possible, foundations should consider alternative ways to evaluate the impact of their funding. These include developing a theory of change at the foundation level that integrates gender as a cross-cutting pillar or emphasising the role of narratives and storytelling. It is also important to make the results public and periodically exchange good practices with both donors and philanthropic funders to improve transparency and foster multistakeholder collaboration.

Notes

¹ This figure comes from a Global Philanthropy Project report that analyses the aggregate revenue of U.S. based organisations associated with the anti-gender movement and the funds channeled to countries across the globe. Anti-gender is defined in the publication as movements which attempt to codify and enforce the concept that biological sex represents the “natural” order, while gender is an intention and an “ideology”.

² The third edition of the Global Survey, which will cover 2022-23, will begin in the third quarter of 2024. Results are expected to be published at the end of 2025. This updated database will allow for more robust comparisons of gender-related philanthropy across time, regions and sectors, recognising the important contributions of foundations in developing countries.

³ This is unsurprising, as total annual ODA is 25 times the total annual philanthropic flows in CRS, on average (OECD, 2024_[17]).

⁴ Localisable refers to funding that can be attributed to a specific region, as opposed to multiregional, unspecified, or global funding.

⁵ The database contained 44 foundations based in developing countries and operating at the domestic level. Among the 15 largest domestic philanthropic donors for gender equality, 11 were based in India, 2 in the People’s Republic of China, and 1 each in Mexico and Egypt.

⁶ It is worth noting that the 2X Challenge is currently working with the OECD Development Co-operation Directorate to align its criteria with the OECD Gender Equality Policy Marker as part of a G7 Commitment. See more information here: <https://www.2xchallenge.org/press-news/2021/6/9/global-gender-finance-initiative-sets-ambitious-new-15-billion-fundraising-goal-after-securing-more-than-double-its-original-3-billion-target>

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