

PHILANTHROPY AND GENDER EQUALITY

# Taking stock: Domestic philanthropy and corporate social responsibility for gender equality in India



**OECD CENTRE ON PHILANTHROPY**  
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Philanthropy and Gender Equality

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Private philanthropy is a growing source of funding for middle- and low-income countries – supporting global public health, education, agriculture, gender equality or clean energy. However, reliable, comparable and publicly available information on philanthropic funding, priorities and behaviours is surprisingly scarce. This lack of data and evidence has limited philanthropy's potential to engage, collaborate or co-fund key issues outlined in Agenda 2030, together with other actors working in developing countries and emerging economies.

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# Foreword

The report is part of the OECD Centre on Philanthropy research in emerging economies, including Colombia, Nigeria, India, The People's Republic of China and South Africa. These studies aim to shed light on the contribution of domestic philanthropy to development, and to offer recommendations to address critical issues in development.

The report was written under the guidance of Bathylle Missika, Head of the Networks, Partnerships and Gender Division at the OECD Development Centre. It was prepared by Nelson Amaya, Policy Analyst for the OECD Centre on Philanthropy, with drafting support from Sarah Stummbillig and Rebecca Cambrini. We would also like to thank Henri-Bernard Solignac-Lecomte, Aida Buendia, Delphine Grandrieux and Elizabeth Nash from the Development Communications team for design and editorial contributions.

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# Abbreviations

<b>BMGF</b>	Bill & Melinda Gates Foundation
<b>CPI</b>	Consumer Price Index
<b>CRS</b>	Creditor Reporting System (OECD)
<b>CSR</b>	Corporate Social Responsibility
<b>DAC</b>	Development Assistance Committee (OECD)
<b>DEV</b>	Development Centre (OECD)
<b>GNI</b>	Gross national income
<b>GDP</b>	Gross domestic product
<b>IND</b>	Indian rupees
<b>MCA</b>	Ministry of Corporate Affairs
<b>NFHS</b>	National Family Health Survey
<b>ODA</b>	Official development assistance
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>RNP</b>	Rohini Nilekani Philanthropies
<b>SDG</b>	Sustainable Development Goals
<b>SIGI</b>	Social Institutions and Gender Index (OECD)
<b>USD</b>	United States dollar

# Currency conversions

Throughout this report, unless otherwise stated, nominal end-of-year exchange rates are used to convert India rupees (IND) to United States dollars (USD) (OECD, 2020<sub>[1]</sub>), Consumer Price Index annual change in India and the deflator for constant 2019 USD:

**Table A. Exchange rates and Consumer Price Index applicable to India**

Year	IND – USD Nominal end-of-period exchange rate	Consumer Price Index in India (annual percentage change)	USD CPI deflator (2019=100)
2015	66.3	5.87	0.82
2016	68.0	4.94	0.86
2017	63.9	2.49	0.89
2018	69.8	4.86	0.93
2019	71.3	7.66	1.00

Source: OECD (2022).



# Executive summary

**Philanthropy, both domestic and international, and corporate social responsibility (CSR), are supporting gender equality in India.** This study estimates funding towards gender equality from a sample of 183 philanthropic organisations, based on two observations. First, the introduction of the Companies Act of 2013, which mandated and regulated CSR, substantially increased resources for development projects in the country, including for gender equality. Second, India faces significant challenges on gender equality, and harmful practices curtailing women’s rights persist. These are highlighted by the SDG India Index (NITI Aayog, 2020<sup>[2]</sup>) and the OECD Social Institutions and Gender Index (SIGI).

**Overall, international and domestic philanthropic funding continued to be concentrated in health and education over 2016-19.** Health and reproductive health received over USD 1.7 billion, financed in similar proportions by domestic and international organisations. Meanwhile, education received USD 1.4 billion, predominately financed by domestic organisations. Domestic philanthropy and CSR were also significant funders in the rural development space. The Bill & Melinda Gates Foundation (BMGF) was the largest cross-border donor between 2016 and 2019, providing on average USD 280 million per year to India. Tata Trusts was the top domestic donor, with an average contribution of USD 230 million per year.

**Resources for gender equality from foundations and CSR primarily supported family planning, reproductive health care and women’s rights organisations.** Total gender-related giving amounted to USD 542 million between 2016 and 2019. It includes USD 183 million to give women access to family planning and USD 183 million to support women’s rights organisations, USD 160 million to improve reproductive health care and USD 15 million to reduce gender-based violence. Across all types of funders, the BMGF was the largest donor in the gender equality space, with USD 316 million over the four-year period. The Hindustan Unilever Foundation was the top domestic philanthropic organisation, providing USD 19 million for gender-related issues.

**Private philanthropy for gender equality did not always target the geographies with the largest gender gaps.** Within India, CSR spending for women’s organisations was positively correlated with state-level female labour participation rates. However, there was no correlation between funding and state-level female/male wage ratios. In addition, the study revealed insights related to states with high proportions of crime involving female victims and states with high prevalence of domestic violence. These states were not more likely to receive CSR funding aimed at ending violence against women than other states.

Based on these results, this report makes the following recommendations:

## Recommendations for foundations and CSR

**Establish local co-ordination groups of funders supporting gender equality in India to ensure needs-based allocation.** The distribution of funding towards gender equality is unequal across different states and does not necessarily target areas with the greatest needs. Further and enhanced co-ordination could help target philanthropic funding and CSR in support of gender equality. To that end, it could ensure funds are directed towards thematic and geographic areas where resources are most needed and can be

most impactful. Providing a space where philanthropic organisations can share information between themselves about their priorities and activities is also important. This would contribute to a more efficient allocation of resources that favours synergies among funders. In so doing, it would help avoid duplication and a thin dispersion of resources across India.

**Build bridges between international and domestic donors that are heavily invested in promoting gender equality.** Domestic and international philanthropy working on gender equality could support a tighter community of practice. To that end, financing, shared lessons and other forms of collaboration can help overcome the challenges at stake. They can also help set common priorities for organisations working on gender equality. This, in turn, can help draw additional support from both international and domestic donors as it will increase the visibility of the work carried out through a collaborative model.

**Consider providing long-term, flexible support to grassroots organisations working on gender equality.** Organisations working on gender equality often require reliable, long-term and consistent financial support to deliver on their mission. However, philanthropic donors tend to provide primarily short-term support that can hinder the grantee's capacity to develop effectively. Providing multi-year grants and supporting organisations as part of collaborative efforts among donors can diversify revenues of grantees. This, in turn, can improve the financial sustainability of grantees, and contribute to building stronger and more impactful grassroots organisations.

## Recommendations for government

**Consider expanding disclosure standards of CSR to all philanthropic donors.** Financing from foundations and philanthropic organisations not covered by the 2013 Companies Act regulations could benefit from higher disclosure standards. This would help identify the width of funding gaps and provide opportunities for co-ordination between funders who are not aware of each other's work.

**Consider introducing sex-disaggregated data in CSR reporting to better track support for gender equality.** Under CSR reporting requirements, only three categories refer to gender- or women-related support: gender equality, women empowerment, and setting up homes and hostels for women. Yet, funding comprised in other categories, such as livelihood enhancement projects, setting up orphanages, or rural development projects, also targets gender equality. A more granular classification, as well as the introduction of demographic targeting in CSR reporting that distinguishes between beneficiaries by sex, could help enhance the tracking and support for women and girls.

**Improve the geographical coverage of CSR data.** Available data lack geographical information on the destination of CSR funding. According to the CSR database, most funds are allocated "all across India". The lack of state-level information masks the volume of funding received across different areas, making it difficult to align spending with local needs. Co-ordinated, needs-based allocation therefore requires a better geographical coverage of CSR data. This could be achieved through changes in reporting requirements or incentives for companies to indicate the precise destinations of their funding.

# 1. Introduction

## 1.1. Background and objective of the research

India faces significant challenges on gender equality. The latest available data from the SDG India Index showed the goal of gender equality is furthest from the 2030 target. As of 2019, only 4 of 29 states and union territories had reached the halfway mark to the objectives (NITI Aayog, 2020<sup>[2]</sup>). In addition, the OECD Social Institutions and Gender Index (SIGI) shows the persistence of illegal harmful practices that curtail women's capacity to live a healthy self-determined life. These include sex-selective abortion favouring boys, child marriage and domestic violence (OECD, 2019<sup>[3]</sup>).

Private giving, in the form of private philanthropy and corporate social responsibility (CSR), is advancing the country's gender equality agenda. This is apparent from recent financing to promote gender equality through reducing gender-based violence, improving access to reproductive health care or strengthening women's support groups.

This new report on India aims to better understand how philanthropy is supporting gender equality across India. Its scope stems from two related observations. First, previous work by the OECD Centre on Philanthropy showed that funding towards gender equality is small compared to other areas/sectors. The largest 50 foundations and corporations allocated less than 1% (USD 22 million) of all giving between 2013 and 2017 towards reducing violence against women and promoting women's empowerment (OECD, 2019<sup>[4]</sup>). Second, following introduction of CSR legislation in the Companies Act of 2013, CSR funding from corporates has increased significantly in recent years (Box 1.1). The Act mandated registered entities under the Ministry of Corporate Affairs (MCA) to engage in specific activities through regulation of CSR. Companies falling under the CSR obligations have brought additional resources to development sectors.

This report provides an update on philanthropic funding for development and gender equality in India, including more recent data beyond CSR. It estimates how funding is allocated to gender-related areas, such as reproductive health and women's organisations. It then shows how funding is allocated across states in India, and to what extent it targets states with the widest gender inequality gaps.

## 1.2. Methodology

The OECD Centre on Philanthropy analysed detailed project and financial data for 2016-19 from 183 large-scale philanthropic organisations active in India. The sample includes 33 large companies providing CSR, 4 domestic foundations and 58 large international donors that give to India (OECD, 2021<sup>[5]</sup>). Beyond these large donors, the sample includes key smaller donors to provide a more comprehensive picture of philanthropic funding for gender equality. These donors include the largest CSR donors in areas tackling gender equality in the MCA CSR database: gender equality, women empowerment and setting up homes and hostels for women. Total CSR spending from around 25 000 companies amounted to approximately USD 12 billion (constant 2019) (76 281 rupee crores) for 2016-19. Of this total, the top 33 organisations contributed USD 1.2 billion (10%). Total spending towards the development sectors defined for CSR (gender equality, women empowerment and setting up homes and hostels for women) amounted to

USD 181 million (1 353 rupee crores), representing 1.7% of all CSR for this period. Detailed information for corporates was retrieved from the MCA's national portal for CSR, last updated on 15 December 2021 (MCA, 2021<sup>[6]</sup>). The OECD survey and report *Private Philanthropy for Development: Data for Action* (OECD, 2021<sup>[5]</sup>) provided data for four philanthropic organisations based in India, including the largest in the country, Tata Trusts.

**Table 1.1. Sources of information**

Source	International funders	Domestic funders
1. Foundations	58	4
2. CSR – Top funders (~10% all CSR)	-	33
3. CSR – Additional top funders towards gender equality	-	88
<b>Total Sample</b>		<b>183</b>

Source: OECD (2021) and MCA (2021).

For all data collected, the OECD applied thematic classifications following the OECD DAC Purpose Codes on sector classifications. A text-based, machine-learning algorithm enabled consistent comparisons of all operations and donations (OECD, 2021, p. 120<sup>[5]</sup>). This classification helps compare CSR and non-CSR donors. It contrasts the Companies Act categories organised under gender equality, women empowerment or setting up homes and hostels for women with the OECD thematic classification applied to international philanthropy for development.

In addition, the report analyses whether gender-related funds are targeting states with the largest gender gaps. To that end, it draws on data from the fourth and fifth editions of National Family Health Survey (2015-16 and 2019-20) (IIPS, 2021<sup>[7]</sup>).

### Box 1.1. Evolution of CSR after India's 2013 Companies Act

#### Section 135 of the 2013 Companies Act

The introduction of corporate social responsibility (CSR) legislation via the Companies Act of 2013 changed the scope and scale of domestic corporate philanthropy. This legislation mandated all registered entities under the Ministry of Corporate Affairs to engage in specific activities through the regulation of CSR. Section 135 of the Act introduces requirements for every company with net worth of approximately USD 160 million, or net profit of approximately USD 780 million. Such companies must spend at least 2% of their average net profit for the immediately preceding three financial years on a list of activities defined by the law.

Schedule VII details activities that can be financed through this mechanism and those not considered CSR. Activities that exclusively benefit employees of a company and their families or those that are part of the normal course of business are not considered CSR. Therefore, voluntary corporate philanthropy and CSR have tended to converge in scope – in spite of the mandatory nature of CSR and the voluntary nature of corporate philanthropy.

#### Recent amendments to Schedule VII

Since its introduction, the list of activities in Schedule VII has been modified multiple times. The first changes facilitated allocation of resources towards disaster management,<sup>[1]</sup> slum areas<sup>[2]</sup> and government-run funds. The latter included Swatch Bharat Kosh,<sup>[3]</sup> Clean Ganga Fund<sup>[3]</sup> and the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund.<sup>[4]</sup> In the wake of the COVID-19 pandemic, an amendment addressed the research and development of vaccines, medical devices

or drugs related to COVID-19. It specified that companies could consider these activities as Schedule VII CSR activities until 2022/23, even if they were part of their normal business. However, companies engaging in such activities with organisations listed under Schedule VII had to disclose this information in their annual report.[5]

[1] Notification dated 30 May 2019.

[2] Notification dated 7 August 2014.

[3] Notification dated 24 October 2014.

[4] Notification dated 26 May 2020 (effective from 28 March 2020).

[5] Circular issued 25 August 2021.

Source: MCA and OECD (2019).



## 2. Gender equality in India: Progress and challenges

This report looks at philanthropic funding to address gender inequities in India. Therefore, a clear understanding of the major gender gaps in the country is needed. This section briefly describes some of the biggest challenges facing India in terms of gender equality.

### 2.1. Context

Despite rising levels of education among women in India, gender inequalities persist across different spheres of life. The enrolment rate for girls across primary, secondary and tertiary education exceeds the rate for boys (World Bank, n.d.<sup>[8]</sup>). Meanwhile, the share of women who can read and write increased from 48% to 66% between 2001 and 2018 (World Bank, n.d.<sup>[8]</sup>). Despite these improvements, women's economic opportunities, political participation and individual agency remain limited. The share of women who engage in paid work has remained low and even declined over the past decades (ILO, n.d.<sup>[9]</sup>). Almost half of women aged 15-24 (45%) are neither in education, training nor employment (in 2020) (ILO, n.d.<sup>[9]</sup>). Furthermore, women with an advanced level of education are nearly twice as likely as men to be unemployed (Statistica, 2021<sup>[10]</sup>). Regarding the political sphere, women are hardly visible in national politics. They hold only a small proportion of parliamentary seats in the lower (14%) and upper house (11%) (IPU Parline, 2021<sup>[11]</sup>). In the private sphere, women occupy a subordinate role to their husbands who enjoy greater decision-making power over household and family matters (DHS, 2016<sup>[12]</sup>).

### 2.2. Social institutions and gender index (SIGI) analysis of India

Widespread social beliefs, practices and laws drive and reproduce gender inequalities in economic and social outcomes, defining appropriate roles and behaviours for men and women in society. Overcoming gender-based disparities requires a better understanding of the context-specific root causes of existing inequalities. The Social Institutions and Gender Index (SIGI) (see Box 2.1) sheds light on discriminatory formal and informal laws, social norms and practices. In so doing, it discloses the hidden part of the iceberg that perpetuates gender-based inequalities.

According to the SIGI, India has a medium level of discriminatory social institutions, ranking 79th among 120 countries across the globe and 19th of 33 Asian countries (OECD, 2019<sup>[13]</sup>). In India, illegal harmful practices such as sex-selective abortion favouring boys, child marriage and domestic violence continue to curtail women's capacity to live a healthy self-determined life. Discriminatory social norms can justify violence, confine women to their domestic responsibilities and underestimate their ability to succeed in leadership positions. In so doing, they constrain women's opportunities, leading to serious consequences for their socio-economic outcomes.

Discrimination in the family and restricted access to productive and financial resources are particularly pronounced in India: 22% of girls are married before their 18th birthday; women carry the bulk of unpaid domestic and care work; and men dominate decisions in the household. In terms of restricted access to productive and financial resources, one-third of women are employed in the labour market. Most working women hold low-status and poorly paying jobs with little opportunity for economic advancement (IMF, 2015<sup>[14]</sup>). In addition, women face barriers to access credit, grow successful businesses and manage household assets.

### Box 2.1. OECD Social Institutions and Gender Index

The Social Institutions and Gender Index (SIGI) is a tool for policy makers, development partners and researchers. It allows better understanding of each country's progress and challenges in moving towards achieving gender equality and the commitments of Agenda 2030.

The SIGI measures discrimination against women in social institutions across 180 countries. By considering laws, social norms and practices, this index captures the underlying drivers of gender inequality to provide the data necessary for transformative policy change over four dimensions:

- **Discrimination in the family** captures social institutions that limit women's decision-making power and undervalue their status in the household and the family, especially around variables such as child marriage, household responsibilities, inheritance and divorce.
- **Restricted physical integrity** captures social institutions that increase women's and girls' vulnerability to a range of violence and limit women's control over their bodies and reproductive autonomy.
- **Restricted access to productive and financial resources** captures women's restricted access to and control over critical productive and economic resources and assets, such as land and non-land assets, formal financial services and workplace rights.
- **Restricted civil liberties** captures discriminatory laws and practices restricting women's access, participation and voice in the public and social spheres, through the following variables: citizenship rights, freedom of movement, political voice and access to justice.

Note: For more information, see [www.genderindex.org/](http://www.genderindex.org/) and SIGI country profile for India [www.genderindex.org/wp-content/uploads/files/datasheets/2019/IN.pdf](http://www.genderindex.org/wp-content/uploads/files/datasheets/2019/IN.pdf).

### *Discrimination in the family*

Discriminatory social institutions undermine women's status in the family and limit their access to equal opportunities from an early age. Laws prohibit harmful practices, but child marriage and dowry payments persist, and adversely affect women's individual development. Furthermore, discriminatory social norms confine women to their role as housewife and mothers and curtail their decision-making power in the household. In addition to legal loopholes in the protection of women from harmful practices, prevailing discriminatory norms assign women a subservient role in the household (Strohschein and Ram, 2017<sup>[15]</sup>). Traditionally, women move to their husband's family after marriage and are seen as belonging to their in-laws. This discourages early investment in girls' education and undermines women's ability to pursue their own ambitions (Batra and Reio, 2016<sup>[16]</sup>).

India is home to the highest absolute number of child marriages and incidence rates remain high despite significant declines (UNICEF, 2019<sup>[17]</sup>). A third of the world's child brides live in India, with high concentration in five states (Uttar Pradesh, Bihar, West Bengal, Maharashtra and Madhya Pradesh), despite the illegality of child marriage (UNICEF, 2019<sup>[17]</sup>). In the decade since child marriage became

illegal, the incidence rate declined by 20 percentage points (MoHFW, 2016<sup>[18]</sup>). Despite this substantial reduction, 23% of women aged 20-24 were still married before their 18th birthday in India as of 2020 (MoHFW, 2021<sup>[19]</sup>). In some Indian states, including Bihar, Tripura and West Bengal, this rate still exceeds 40% (MoHFW, 2021<sup>[19]</sup>).

Dowry payments upon marriage are illegal in India, yet the practice persists. Dowry consists of a cash or in-kind transfer from the bride's household to the groom or his family. It typically exceeds one or two years of household earnings (Chiplunkar and Weaver, 2017<sup>[20]</sup>; Anukriti, Kwon and Prakash, 2020<sup>[21]</sup>). India has passed several laws prohibiting this practice (Pallikadavath and Bradley, 2018<sup>[22]</sup>).<sup>1</sup> Violence against women stemming from dissatisfaction of in-laws with dowry payments also represents a widespread issue (Agarwal, 2018<sup>[23]</sup>; Dang, Kulkarni and Gaiha, 2018<sup>[24]</sup>). Each year, several thousand dowry-related deaths are reported – around 20 per day; many are suicides committed by young women being harassed by their in-laws (Agarwal, 2018<sup>[23]</sup>; Dang, Kulkarni and Gaiha, 2018<sup>[24]</sup>).

The distribution of household responsibilities follows traditional gender roles in India: women carry the bulk of unpaid domestic and care work, while men dominate decisions about family affairs. The COVID-19 crisis has exacerbated these within-household inequalities (Del Boca et al., 2020<sup>[25]</sup>). Women spend on average almost ten times longer per day on unpaid work than their male counterparts (OECD, 2019<sup>[26]</sup>). They are predominantly responsible to clean the house, wash clothes, prepare food and care for the children (Barker et al., 2011<sup>[27]</sup>). Women's disproportionate share of domestic duties constrains their opportunities to engage in paid work or training outside the home (Oxfam, 2019<sup>[28]</sup>). Discriminatory social norms strengthen this pattern. For example, 39% of respondents to an online survey agree with the statement that a man who stays home to look after his children is less of a man (Ipsos, 2019<sup>[29]</sup>). Meanwhile, 76% of India's population believe that children suffer if their mother works for pay outside the home (OECD, 2019<sup>[26]</sup>). Women are expected to carry the heavy weight of unpaid work. Men are typically regarded as head of the family, exercising parental authority and dominating household decisions (OECD, 2019<sup>[30]</sup>). For instance, 81% of male survey respondents believe that a man should have final say about decisions in the home (Barker et al., 2011<sup>[27]</sup>). Self-reported data from the Demographic and Health Surveys indicate that men have greater authority over various household decisions compared to women (DHS, 2016<sup>[12]</sup>).

### ***Restricted physical integrity***

Discriminatory social institutions also infringe on women's physical integrity in India. Parental preference for male children threatens girls' survival even before they are born and during early childhood. Different forms of gender-based violence jeopardise women's health throughout their lives. Moreover, limited reproductive autonomy impairs women's control over their own bodies.

Boys outnumber girls in India due to preference for sons, encouraging sex-selective abortion and neglect of female children. For every 1 000 male children, only 929 female children were born over the last five years (MoHFW, 2021<sup>[19]</sup>). As a consequence of imbalanced sex ratios at birth, India accounts for over 40 million missing women – the second highest number in the world after the People's Republic of China (Hassan, 2019<sup>[31]</sup>; UNFPA, 2020<sup>[32]</sup>). This sex imbalance is driven by sex-selective abortions enabled through illegal prenatal sex determination and a lack of parental attention, care and nurturing of female children, leading to higher morbidity and infant mortality of girls (Jayachandran and Kuziemko, 2011<sup>[33]</sup>; Batra and Reio, 2016<sup>[16]</sup>; Hassan, 2019<sup>[31]</sup>).

Women face various other threats to their physical integrity during the course of their lives in India. These include sexual harassment in public spaces; physical and sexual abuse – often perpetrated by an intimate partner; acid attacks; and honour killings. Such deaths happen due to disagreement of girls' family members with their pre-marital relationships or matrimonial choices, especially in the case of inter-caste marriage (Deol, 2014<sup>[34]</sup>; Khandelwal, 2019<sup>[35]</sup>; OECD, 2019<sup>[3]</sup>). India does not have a comprehensive law covering violence against women but has enacted several laws to address different types of gender-based violence (OECD, 2019<sup>[30]</sup>).<sup>2</sup> Despite these provisions, violence against women has remained widespread

and discriminatory social norms justifying domestic abuse persist. For example, one in four women (25%) report having experienced physical, sexual or emotional violence by their partner or husband during the previous 12 months. Meanwhile, 45% of women and 32% of men consider a man is justified to beat his wife under certain circumstances (DHS, 2016<sub>[12]</sub>).<sup>3</sup>

India has made significant strides in reproductive health, but discriminatory social norms continue to undermine women's reproductive autonomy. Over the past decades, India experienced a steep decline in fertility, maternal and infant mortality, and teenage pregnancy (Goli and Jaleel, 2014<sub>[36]</sub>; MoHFW, 2016<sub>[18]</sub>; MoHFW, 2021<sub>[19]</sub>). At the same time, the use of reproductive health services, including pre- and post-natal examinations, births attended by skilled health professionals and deliveries in health facilities, have substantially increased (MoHFW, 2016<sub>[18]</sub>; MoHFW, 2021<sub>[19]</sub>). Despite these improvements, 9% of women still lack access to family planning (MoHFW, 2021<sub>[19]</sub>). Meanwhile, patriarchal norms impair women's capacity to make autonomous choices over their own bodies (Sanneving et al., 2013<sub>[37]</sub>). Three of four women believe they are justified in refusing sex with their husband if they are not in the mood, if they know their husband has a sexually transmitted disease or if he has sex with other women (DHS, 2016<sub>[12]</sub>). Moreover, in 10% of cases where women stopped using a contraceptive method, they stopped because their husbands disapproved (DHS, 2016<sub>[12]</sub>).

### ***Restricted access to productive and financial resources***

Women's access and control over productive and financial resources remains constrained in India. Discriminatory social institutions undermine women's participation and status in the labour market, reinforce women's underrepresentation in leadership positions and impair women's ability to grow successful businesses.

India's female labour force participation rate is among the lowest in the world and most working women hold informal and poorly paying jobs. Less than one in four Indian women (aged 15-64) (22%) participate in the labour force compared to over three in four men (80%) (in 2020) (ILO, n.d.<sub>[9]</sub>). Most working women are employed in the informal sector (90% in 2020) (ILO, n.d.<sub>[9]</sub>), predominantly in agriculture and home-based work (OECD, 2019<sub>[38]</sub>). Unlike in other emerging economies, women's workforce participation in India has steadily declined over the past decades, from 33% in 2005 to 22% in 2018 (World Bank, n.d.<sub>[8]</sub>). The decline is partly explained by decreasing female self-employment in agriculture caused by growing mechanisation (Agénor, Mares and Sorsa, 2015<sub>[39]</sub>). Lack of access to training and cultural constraints prevent women from accessing formal employment and entering manufacturing sectors that demand higher skilled workers (Agénor, Mares and Sorsa, 2015<sub>[39]</sub>; Batra and Reio, 2016<sub>[16]</sub>). Gender segregation across sectors and occupations, combined with gender-based discrimination, manifests large gender pay gaps. This leaves many women in precarious situations where they can hardly live on what they earn (Batra and Reio, 2016<sub>[16]</sub>; OECD, 2019<sub>[38]</sub>).

Discriminatory social norms that uphold traditional gender roles of the male breadwinner and female caretaker reinforce gender disparities in the labour market. A quarter of India's population reports disagreeing with the statement that it is perfectly acceptable for any woman in their family to have a paid job outside the home if she wants one (OECD, 2019<sub>[26]</sub>). In addition, half of the population (52%) agrees with the idea that men should have more rights to a job than women when jobs are scarce. Nearly a third (34%) believes that having a woman earning more money than her husband causes problems (Inglehart et al., 2014<sub>[40]</sub>).

Women have limited control over productive assets and face obstacles in building successful enterprises. India's legislation grants women and men equal rights to own, use, manage and inherit land and non-land assets, irrespective of their marital status (OECD, 2019<sub>[30]</sub>). In practice, however, men are significantly more likely to own land or housing assets and dominate decisions about major household purchases (DHS, 2016<sub>[12]</sub>). In addition, women-owned enterprises are more likely to be denied credit compared to male-owned firms (ICRW, 2014<sub>[41]</sub>; Chaudhuri, Sasidharan and Raj, 2020<sub>[42]</sub>). In addition, a high share of female

entrepreneurs (68%) self-finance their businesses (OECD, 2019<sup>[38]</sup>). Over the past decade, the Indian government has made significant strides to expand women's access to financial services. For example, it has reduced the gender gap related to access to formal bank accounts from 20% to 6% within a three-year period (Demirgüç-Kunt et al., 2018<sup>[43]</sup>). Despite these efforts, social constraints continue to undermine women's financial opportunities and business performance. Sticky social norms prescribe that male family members mediate women's access to credit. They also lead women to run their businesses from home, which undermines networking and marketing opportunities (ICRW, 2014<sup>[41]</sup>).

### ***Restricted civil liberties***

India's constitution grants women and men equal rights to access citizenship and hold political office. In practice, however, women are hardly represented in federal and state politics.

India has made great progress in birth registration over the past decade, yet women from poor socio-economic background face obstacles in registering the births of their children. Women and men have equal rights to acquire and change their nationality, obtain identity cards and confer citizenship on their children independent of marital status (OECD, 2019<sup>[30]</sup>). Birth registration – mandatory in India since 1969 – represents an important requisite to access social benefits, opportunities and human rights protection (Bhatia, Donger and Bhabha, 2021<sup>[44]</sup>). Yet only 40% of children under five were registered in 2005 (MoHFW, 2016<sup>[18]</sup>). During the following decade, the birth registration rate increased by 100%, amounting to 80% in 2016 (MoHFW, 2016<sup>[18]</sup>). However, women with low socio-economic status continue to face barriers in registering their children's birth and obtaining birth certificates. This is partly due to legal or full illiteracy and knowledge gaps of administrative procedures (Mohanty and Gebremedhin, 2018<sup>[45]</sup>; OECD, 2019<sup>[3]</sup>).



## 3. Overview of domestic and international philanthropic funding in India

### 3.1. Large-scale philanthropy and CSR in India

Private philanthropy for development in India is comprised of both international and domestic philanthropic foundations, in addition to domestic CSR. The following sources of financing were considered:

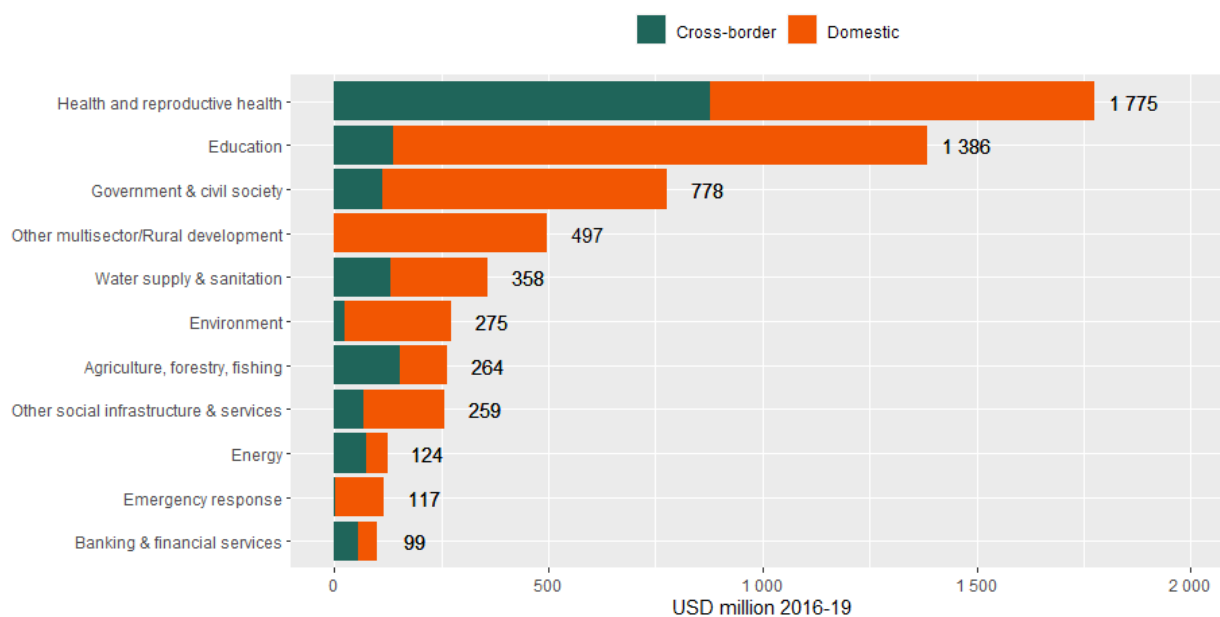
- **International philanthropic foundations:** India is the largest recipient of international philanthropy in the developing world. Between 2016 and 2019, the country received USD 1.7 billion from 58 large international foundations (OECD, 2021<sup>[5]</sup>).
- **Domestic foundations:** Four domestic philanthropic foundations, including Tata Trusts, the largest domestic donor in emerging markets (OECD, 2021<sup>[5]</sup>), with funding of USD 915 million for 2016-19.
- **Domestic CSR:** Domestic CSR funding from over 16 000 companies represented approximately USD 12 billion between 2016 and 2019 (MCA, 2021<sup>[6]</sup>). The top 33 organisations contributed around 10% of all CSR, but smaller companies in the country largely provide funding for gender equality. Therefore, data from the 88 largest CSR funders to the sector/issue of *Gender Equality*, who are not the largest overall CSR funders, were added to the analysis.

### 3.2. Both international and domestic philanthropy and CSR focus on health and education

International and domestic funding share some priorities but also address different issues. Both sources are significant funders of education. However, domestic philanthropy in India is heavily concentrated towards rural development, while international philanthropy is more focused on health and reproductive health (Figure 3.1). Among international foundations supporting India, the Bill & Melinda Gates Foundation provided the greatest financial contribution, with USD 1 119 million. Tata Trusts was the greatest domestic funder, with USD 915 million (Figure 3.2).

**Figure 3.1. Philanthropy and CSR in India: Thematic areas 2016-19**

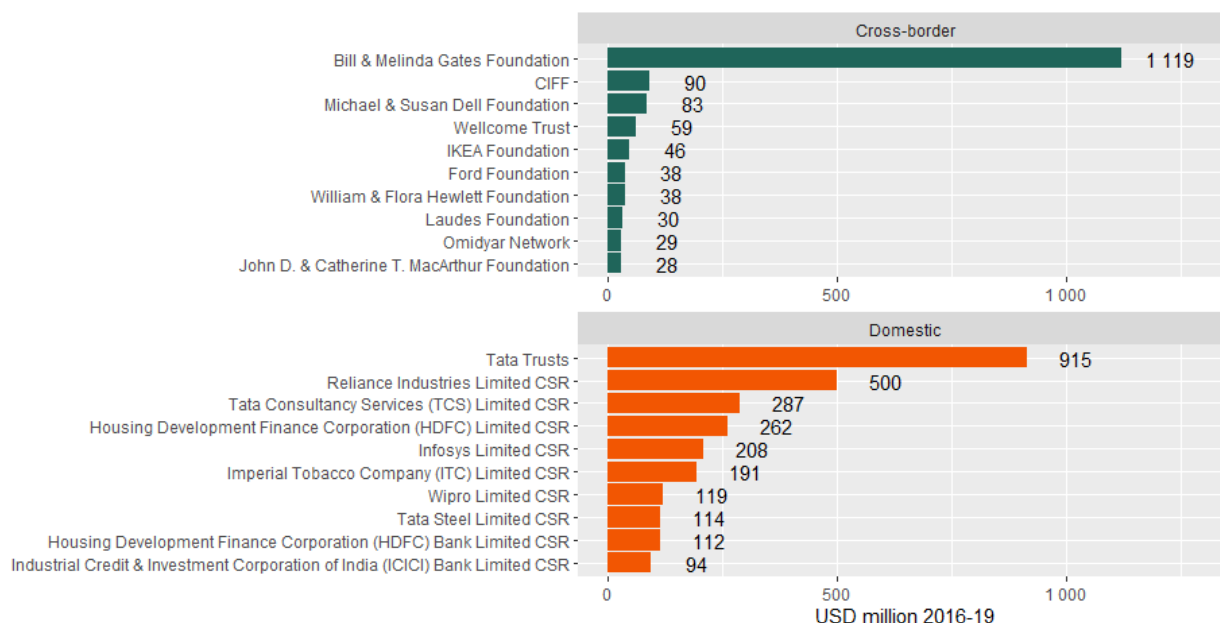
International (58) and domestic (125) organisations funding India



Source: OECD estimates based on OECD (2021) and MCA (2021).

**Figure 3.2. Philanthropy and CSR in India: Top international and domestic funders 2016-19**

International (58) and domestic (125) organisations funding India



Source: OECD estimates based on OECD (2021) and MCA (2021).

### 3.3. Domestic philanthropy and CSR remain concentrated in a few states

The geographical distribution of resources within India, which is available only for domestic organisations, also depicts a heavy concentration of resources in a few states and territories (Box 3.1). Previous OECD research highlighted that only a few states would receive most funding as of 2017 (OECD, 2019<sup>[4]</sup>). For 2016-19, only 35% of all funding targeted specific states, while the remaining 65% is classified as having a national scope. Most state-level funding has been directed to three states: Maharashtra (10%), Karnataka (6%) and Andhra Pradesh (5%). Furthermore, the concentration of funding is persistent through time: the state-level ranking of spending between 2016 and 2019 has remained the same for these three states over the four-year period.

#### Box 3.1. Domestic CSR plays a significant role when compared to ODA and cross-border philanthropy

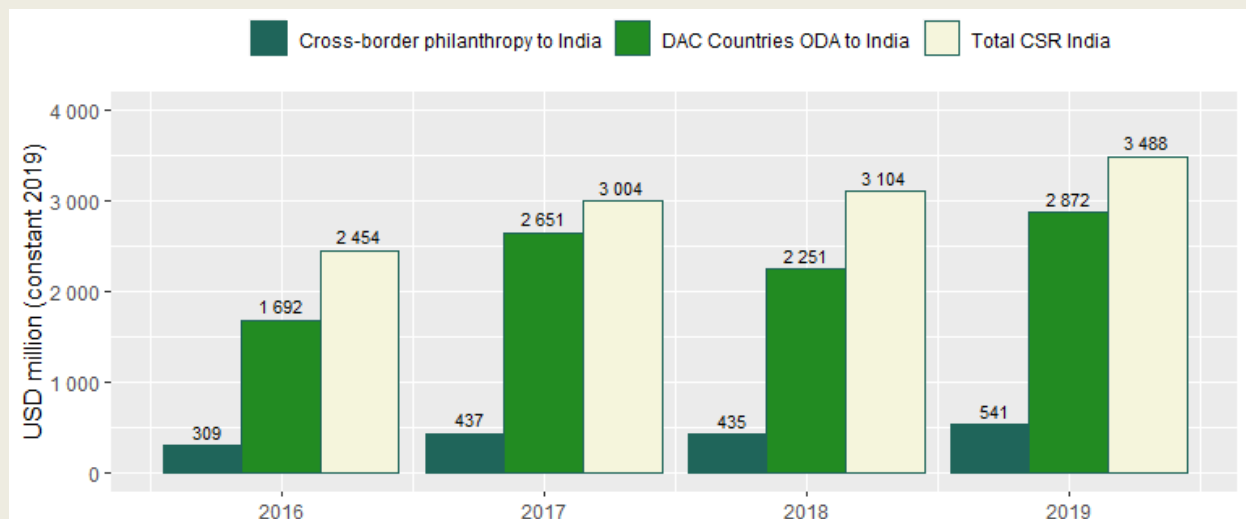
India is the largest recipient of international philanthropy and receives approximately USD 2 billion per year of official development assistance (ODA). Yet most financing comes from domestic corporate social responsibility (CSR). International philanthropy increased in real terms between 2016 and 2019, while ODA remains significantly larger than international philanthropy. However, domestic CSR funding surpasses both sources of external financing.

India's net ODA has remained at around 1.3-1.5% of gross national income since 2010. Between 2016-19, net ODA increased to approximately USD 2.3 billion per year (Figure 3.3). India's top contributor during this period was Japan, followed by the World Bank Group and Germany.

As the largest recipient of international philanthropy in the world, India benefitted from 58 large donors in 2016-19. This represented USD 431 million per year, increasing in real terms during this period from USD 309 million to USD 541 million. This cross-border philanthropy represents 20% of total ODA in the period.

Meanwhile, CSR from almost 25 000 companies reached USD 3 billion a year since 2017, considerably more resources than external financing.

Figure 3.3. Net ODA, CSR and cross-border philanthropy in India, 2016-19



Source: OECD DAC and OECD (2021).

## 4. Philanthropy and CSR to address gender inequality in India

Gender gaps represent systematic differences in outcomes between men and women (Caligaris, Mecatti and Crippa, 2013<sup>[46]</sup>). These gaps often result from direct or indirect discrimination against women and girls. Discrimination occurs when people are treated differently because they identify as, or are perceived to be, a woman or a girl. For instance, a qualified female applicant might be rejected for a job or educational programme because of her gender (Zhang, Wu and Wu, 2016<sup>[47]</sup>) Other forms of discrimination occur when a policy applies to all individuals but has an outsize impact on particular group (Bohren, Hull and Imas, 2022<sup>[48]</sup>) For example, a company that requires all managers to work full-time might disadvantage female candidates, who are more likely to work part-time due to childcare responsibilities.

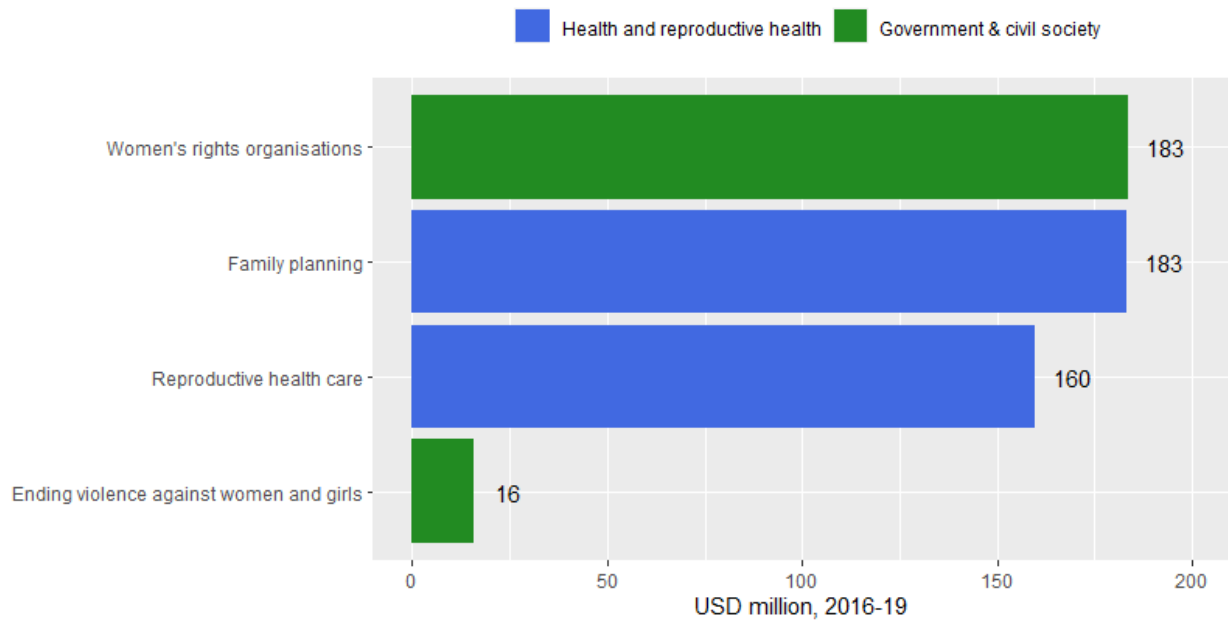
### 4.1. Funding for gender equality is concentrated on family planning, reproductive health and support to women's organisations

Looking at how philanthropy is allocating resources to address gender gaps can help assess if, in fact, philanthropy could narrow gender inequalities. Philanthropic funding has supported four gender-related areas: reproductive health, family planning, support to women's rights organisations and ending violence against women. These categories do not include all financing in areas that tackle gender inequalities such as education or income generation. However, they provide clear and well-defined channels through which philanthropic organisations are already providing gender-related support.

Gender-related giving in India, both from foundations and CSR, have targeted primarily family planning (OECD, 2021<sup>[5]</sup>). Total philanthropic funding amounted to USD 542 million between 2016 and 2019 in financing towards family planning (USD 183 million) and women's rights organisations (USD 183 million), reproductive health (USD 160 million), and ending violence against women (USD 16 million) (Figure 4.1). The Bill & Melinda Gates Foundation provides most of this funding (USD 316 million), followed by the Children's Investment Fund Foundation (USD 29 million). Domestically, Hindustan Unilever Foundation provided the most funding for these gender-related areas with USD 19 million. It was followed by Bajaj Auto Limited CSR and ITC CSR with USD 10 million each (Figure 4.2).

**Figure 4.1. Channels for philanthropic spending towards gender equality 2016-19**

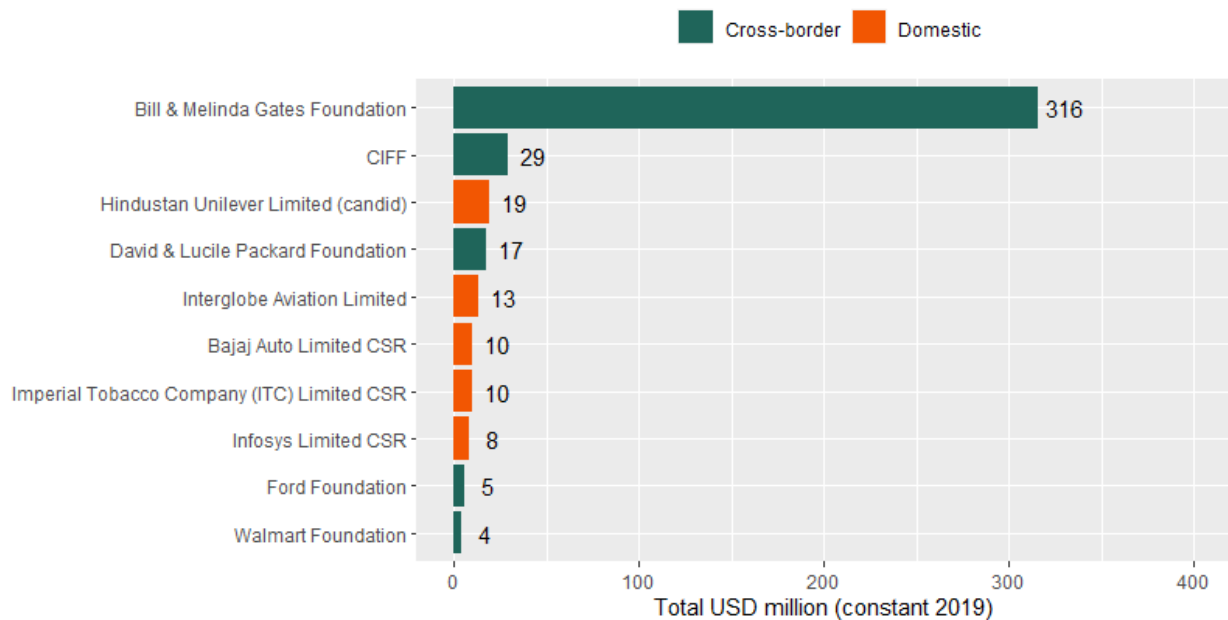
From international (58) and domestic (125) organisations funding India



Source: OECD estimates based on OECD (2021) and MCA (2021).

**Figure 4.2. Top funders for reproductive health, family planning, women’s rights organisations 2016-19**

From international (58) and domestic (125) organisations funding India



Source: OECD estimates based on OECD (2021) and MCA (2021).



#### Box 4.1. Strategies to promote gender equality – Engaging young boys and men

Rohini Nilekani Philanthropies (RNP) supports the work of individuals, organisations and networks striving to build a good, resilient society. Recognising that civil society helps shape both government and markets, RNP focuses on building blocks – environment, justice, gender equity and active citizenship. It hopes to support an even more diverse set of civil society organisations with which it can co-create a more empathetic and creative future.

In the gender equity space, RNP supports programmes engaging boys and men in gender discourse. Movements promoting women’s empowerment have made great strides, but boys and men have not been sufficiently linked with these movements. If they remain outside and unaccountable to the struggle for gender equality, their exclusion will make normative shifts harder to achieve. In this work stream, RNP has supported around 12 organisations. [Uninhibited](#), for example, engages men in order to improve women’s access to sexual and reproductive health. Meanwhile, [The YP Foundation](#) works with young men and boys in campus and community settings to facilitate a deeper reflection on masculinities.

RNP’s work in the gender space highlights two main funding challenges in this area. First, despite high expectations for change, funding for gender as a category is low. Programmes focused on gender equality require multi-year untied grants. This would allow field-based organisations to build a highly integrated approach with households, communities and young people. Second, demonstrating the impact of work in the gender space is difficult and takes time. Impact manifests in non-linear ways and requires quantitative data to be paired with a qualitative understanding of progress, challenges and unintended consequences.

Source: Rohini Nilekani Philanthropies.

## 5. Is gender-related giving addressing the highest needs? The case of women's organisations and violence against women

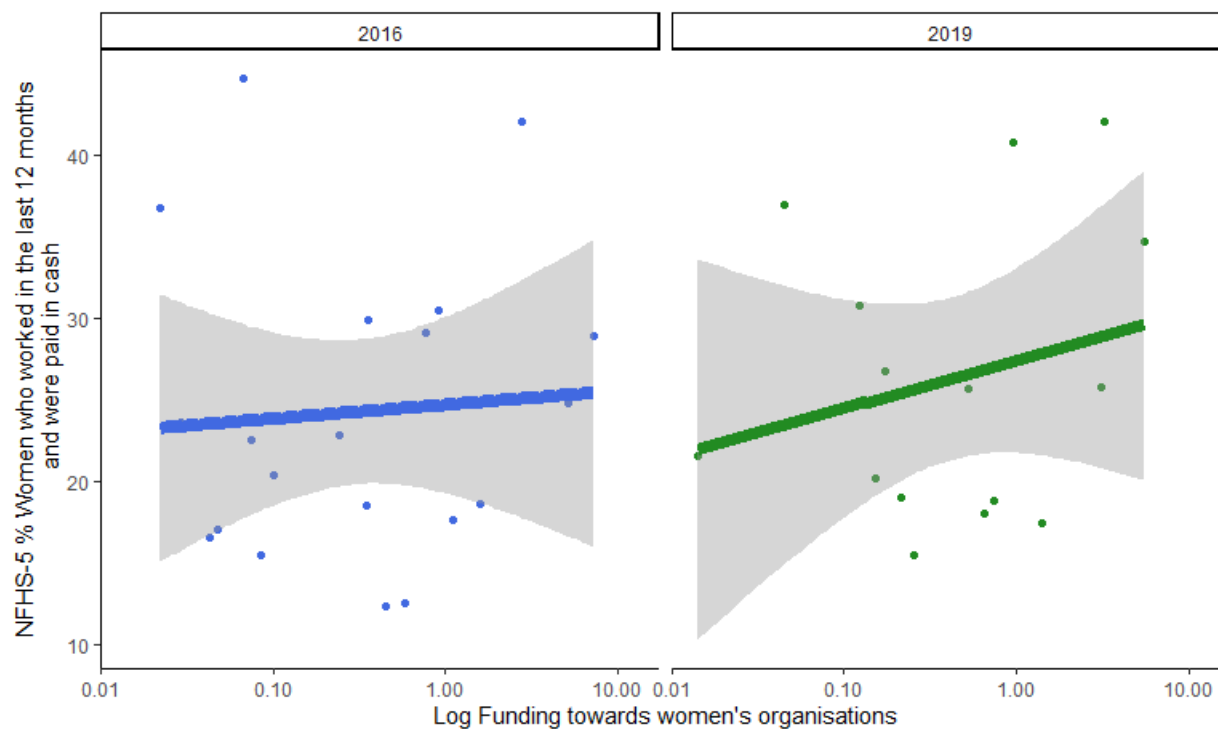
Eight years after the introduction of the 2013 Companies Act, it is possible to trace whether individual and organisational spending is, in aggregate, targeted towards the largest gender gaps across India. This section contrasts selected measurable outcomes against the philanthropic funding directed to address them.

The section draws on two complementary data sources. The SDG India Index for 2019 holds estimates for female-male ratio of average earnings received during the preceding calendar month. It comprises regular wage salaried employees, female labour participation and female operational land holdings (NITI Aayog, 2020<sup>[2]</sup>). The National Family Health Survey (NFHS) provides representative demographic and health statistics. These include access to reproductive health and family planning, and other variables like prevalence of domestic violence and female house ownership (IIPS, 2021<sup>[7]</sup>).

### 5.1. Funding towards women's empowerment is not concentrated in states with lowest female labour participation or female/male wage ratios

The estimated USD 183 million of funding towards women's organisations remained concentrated in a few states in 2016-19. During this period, the share of women who worked and received remuneration within each state is positively correlated to the CSR allocated to women empowerment by state (Figure 5.1).

Figure 5.1. Domestic spending on women's organisations and female work participation by state

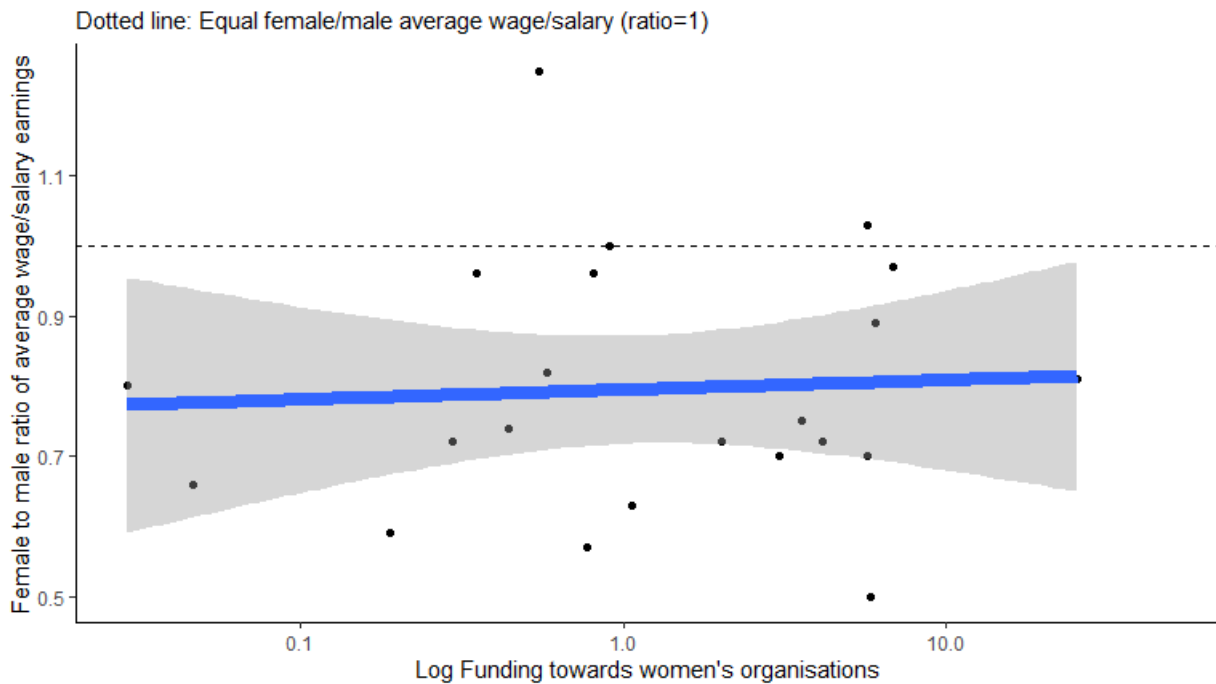


Note: Line represents bivariate OLS estimate and shaded area the standard error.

Source: OECD calculations based on NFHS and MCA.

This funding is not allocated according to the size of the gender wage gap. Uttar Pradesh and Haryana have female-to-male wage ratios above 1, which means average wages for women are higher than for men. Otherwise, spending seems independent of the ratio of women-to-men earnings (Figure 5.2).

**Figure 5.2. Domestic spending on women’s organisations and female-male wage ratios by state**



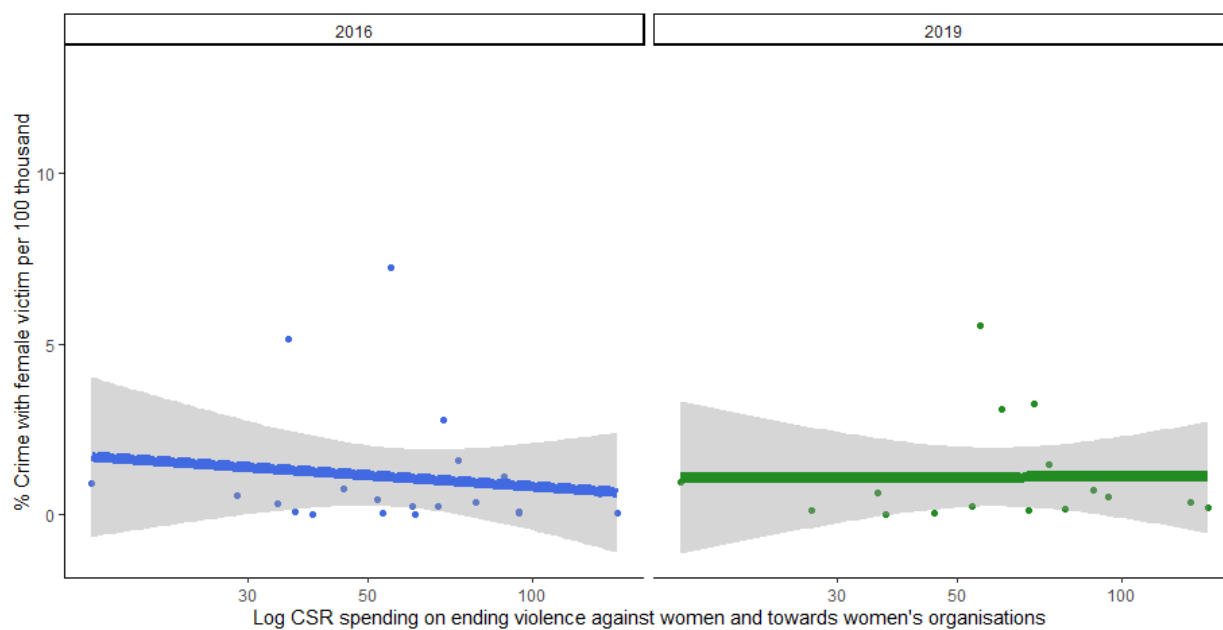
Note: Line represents bivariate OLS estimate and shaded area the standard error.

Source: OECD calculations based on NFHS and NITI Aayog.

## 5.2. Funding towards ending violence against women is not targeted at the states with a higher prevalence of domestic violence or female victim crime rates

The relationship between funding to end violence against women and the crime rate against women is not clear. About USD 15 million is allocated towards women’s hostels and support groups, or to advocate to reduce gender-based violence. However, the relationship between these funds and the rate of crimes against women at a state level is not straightforward. Funding is driven mostly by general CSR allocations in states such as Maharashtra and Andhra Pradesh (Figure 5.3). With regards to spousal violence, CSR spending was not any better targeted between 2016 and 2019. Data show CSR funding to reduce violence against women was no more likely to be directed at states with higher prevalence of domestic violence in 2019 than in 2016 (Figure 5.4).

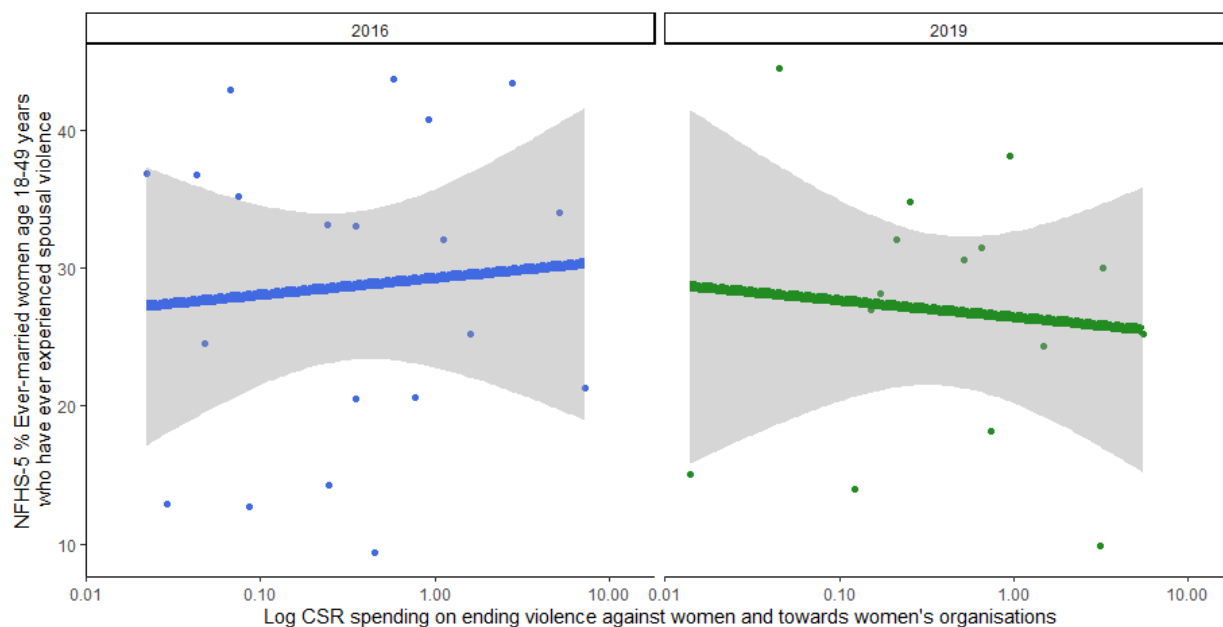
**Figure 5.3. Domestic spending on ending violence against women and crime with female victims by state**



Note: Line represents bivariate OLS estimate and shaded area the standard error.

Source: OECD calculations based on NFHS and NITI Aayog.

**Figure 5.4. Domestic spending on ending violence against women and domestic violence**



Note: Line represents bivariate OLS estimate and shaded area the standard error.

Source: OECD calculations based on NFHS and MCA (2021).



## 6. Key lessons and recommendations

Philanthropy, both domestic and international, and CSR, are supporting multiple key areas for advancing gender equality in India. Resources for gender equality have been directed towards family planning and improving reproductive health care but have also supported women's rights organisations. Together, they have received approximately USD 542 million from large-scale donors over 2016-19.

Domestically, philanthropy and CSR addressing gender equality remain concentrated in a few states and territories. They do not appear to target areas with the highest needs or more prevalent gender gaps. CSR spending towards women's empowerment was positively correlated with female labour participation rates at a state level, as states with higher female labour participation tended to receive more funding on average. However, there was no correlation between funding and state-level female/male wage ratios, as states with low wage ratios receive similar funding levels than those with high or medium ratios. Similarly, there was no correlation between CSR funding and states with high proportions of crimes involving female victims and high prevalence of domestic violence. These states were no more likely to receive CSR funding aimed at ending violence against women than other states.

Several improvements could help funders working on gender equality improve the targeting and impact of their resources:

### 6.1. Recommendations for foundations and CSR

**Establish co-ordination groups of funders on gender equality, within India, to discuss how to better allocate funding based on needs.** The distribution of funding towards gender equality is unequal across different states and does not necessarily target areas with the greatest needs. Co-ordination and greater transparency could help direct philanthropic funding and CSR in support of gender equality towards thematic and geographic areas where resources are most needed and can be most impactful. This would contribute to a more efficient allocation of resources that favours synergies among funders, and avoid duplication and a thin dispersion of resources across India.

**Consider providing long-term, flexible support to grassroots organisations working on gender equality.** Organisations working on gender equality often require reliable, long-term and consistent financial support to deliver on their mission. However, philanthropic donors tend to provide primarily short-term support that can hinder grantees' capacity to function effectively and to be sustainable. Providing multi-year grants and supporting organisations as part of collaborative efforts among donors can diversify revenues for grantees. This, in turn, can improve the financial sustainability of grantees, and contribute to build stronger and more impactful grassroots organisations.

**Build bridges between international and domestic donors that are heavily invested in promoting gender equality.** Domestic and international philanthropy working on gender equality could support a tighter community of practice. This would allow financing, shared lessons and other forms of collaboration to help overcome the targeting challenges. In so doing, philanthropists could set common priorities between themselves on gender equality. This, in turn, can help draw additional support from both

international and domestic donors as it will increase the visibility of the work carried out through a more collaborative model.

**Expand disclosure standards of CSR to all philanthropic donors.** Financing from foundations and philanthropic organisations not covered by the 2013 Companies Act regulations could benefit from greater disclosure. This would help identify the width of funding gaps and provide opportunities for co-ordination between funders not aware of each other's work.

## 6.2. Recommendations for government

**Consider introducing sex-disaggregated data in CSR reporting to better track support for gender equality.** Under CSR reporting requirements, only three categories refer to gender- or women-related support: gender equality, women empowerment, and setting up homes and hostels for women. Yet, funding comprised in other categories, such as livelihood enhancement projects, setting up orphanages, or rural development projects, also targets gender equality. A more granular classification, as well as the introduction of demographic targeting in CSR reporting that distinguishes between beneficiaries by sex, could help better track support for women and girls.

**Improve the geographical coverage of CSR data.** Available data lack geographical information on the destination of CSR funding. According to the CSR database, most funds are allocated “all across India”. Lack of state-level information masks the volume of funding received across different areas, making it difficult to align spending with local needs. Co-ordinated, needs-based allocation therefore requires a better geographical coverage of CSR data. This could be achieved through changes in reporting requirements or by establishing further incentives for companies to indicate the precise destinations of their funding.

## Notes

<sup>1</sup> For instance, the Dowry Prohibition Act (1961) and section 304B and 498A of the Indian penal code.

<sup>2</sup> Among them are the Protection of Women from Domestic Violence Act (2005), the Protection of Children from Sexual Offences Act (2012), the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act (2013) and different sections of the Penal Code (1860) (OECD, 2019<sub>[30]</sub>).

<sup>3</sup> If she burns the food, argues with her husband, goes out without telling him, neglects the children or refuses to have sex with her husband (DHS, 2016<sub>[12]</sub>).

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