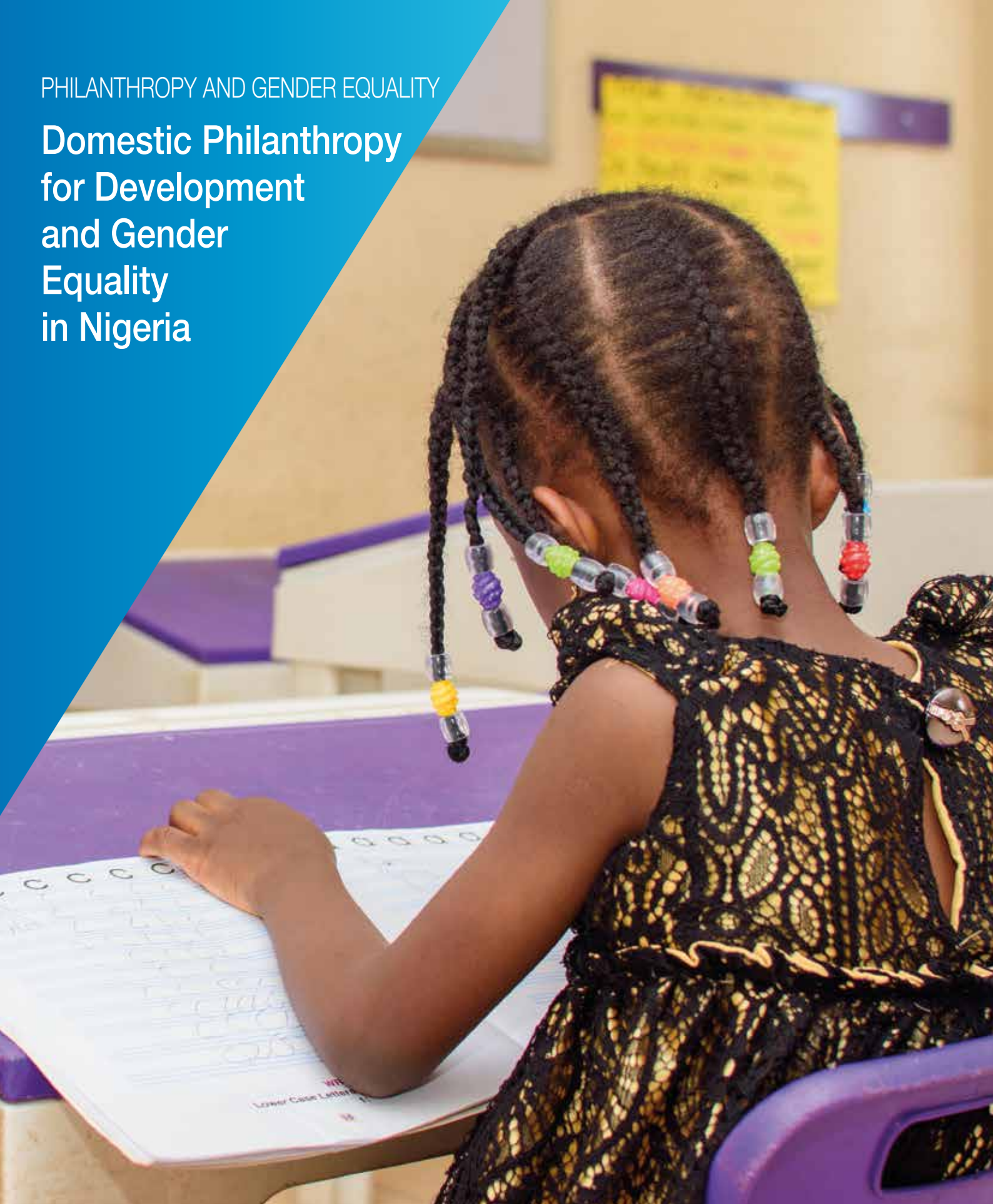


PHILANTHROPY AND GENDER EQUALITY

Domestic Philanthropy for Development and Gender Equality in Nigeria



OECD CENTRE ON PHILANTHROPY
Data and analysis for development

 **OECD**
BETTER POLICIES FOR BETTER LIVES

PHILANTHROPY AND GENDER EQUALITY

Domestic Philanthropy for Development and Gender Equality in Nigeria

Cite this study as: OECD (2022), “Philanthropy and Gender Equality - Domestic Philanthropy for Development and Gender Equality in Nigeria”, OECD Development Centre, Paris.

Photo credits: Cover design by Aida Buendia (OECD Development Centre) on the basis of image from Kehinde Olufemi Akinbo/Shutterstock.com

The opinions expressed and arguments employed here are the sole responsibility of the authors and do not necessarily reflect the official views of the member countries of the OECD or its Development Centre.

© OECD 2022

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

OECD Development Centre

The OECD Development Centre was established in 1962 as an independent platform for knowledge sharing and policy dialogue between OECD member countries and developing economies, allowing these countries to interact on an equal footing. Today, 25 OECD countries and 28 non-OECD countries are members of the Centre. The Centre draws attention to emerging systemic issues likely to have an impact on global development and more specific development challenges faced by today's developing and emerging economies. It uses evidence-based analysis and strategic partnerships to help countries formulate innovative policy solutions to the global challenges of development.

For more information on the Centre and its members, please see www.oecd.org/dev.

OECD Centre on Philanthropy

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.

The OECD Centre on Philanthropy contributes to the global demand for more and better data and analysis on global philanthropy for development. It seeks to bring together relevant efforts from existing research centres and projects, expand the OECD database, and provide research and analysis on global trends and impact of philanthropy for development in the context of the 2030 Agenda.

To learn more, please see www.oecd.org/development/philanthropy-centre.

Foreword

This report analyses domestic philanthropic giving for development and gender equality in Nigeria. It builds on grant-level data and insights collected through an OECD survey, collecting data from 12 of the 56 philanthropic organisations in Nigeria invited to participate.

The report is part of the OECD Centre on Philanthropy's research in five emerging economies (Colombia, India, Nigeria, 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 Agenda 2030.

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, Consultant. It benefited from input and comments from colleagues in the Networks, Partnerships and Gender Division (Hyeshin Park, Pierre de Boisséson, Alejandra Maria Meneses, Ewelina Oblacewicz, Laura Abadia) and Development Co-operation Directorate (Olivier Bouret and Tomáš Hos). We would also like to thank Henri-Bernard Solignac-Lecomte, Aida Buendia and Delphine Grandrieux from the Development Communications team for design and editorial contributions.

The OECD Development Centre is also particularly grateful to all the organisations that voluntarily agreed to participate in this project by sharing their data. Special thanks go to Thelma Ekiyor for her valuable support in collecting the data.

This report is supported by Fondation CHANEL, Ford Foundation and MasterCard Foundation.

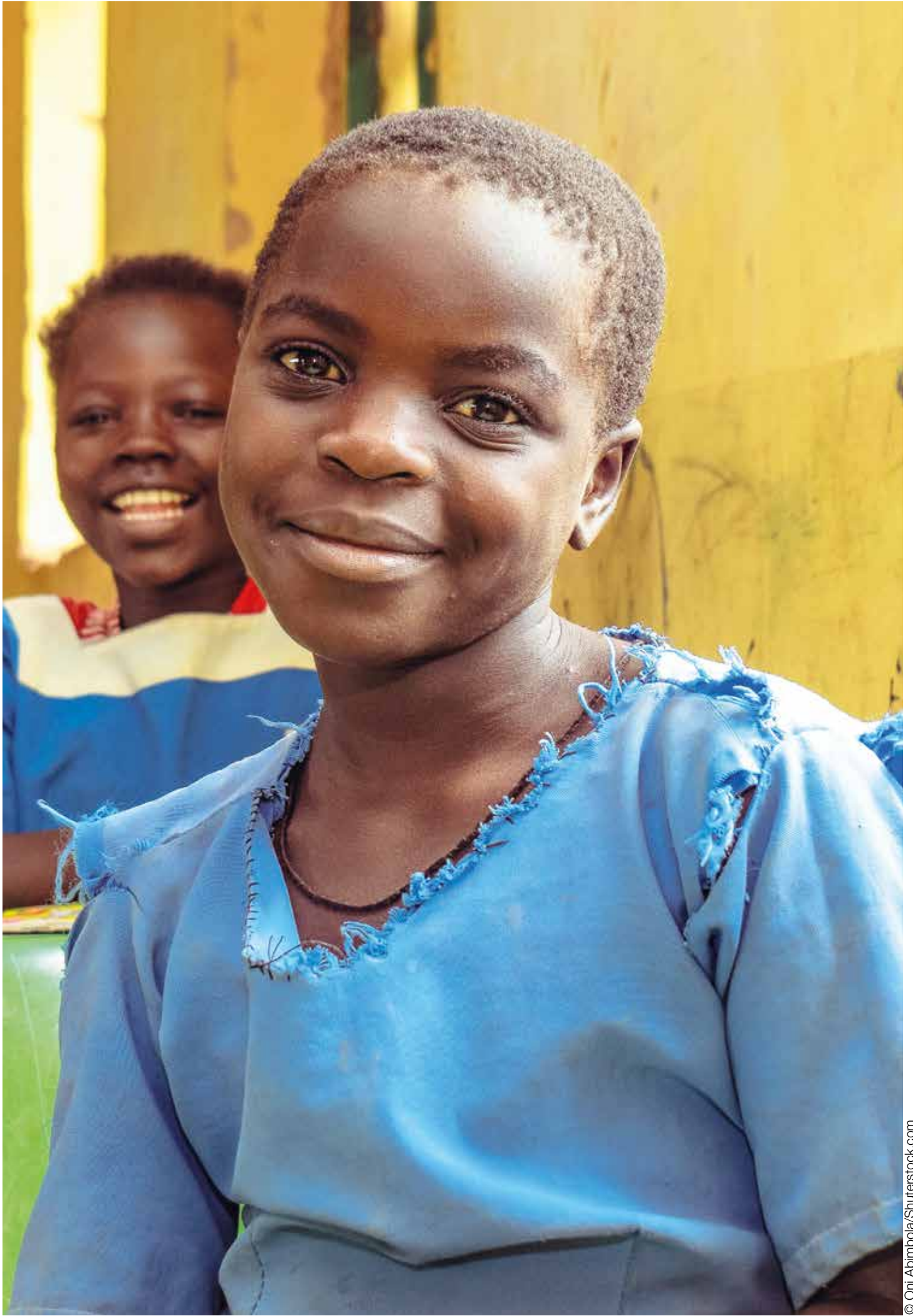


Table of contents

Executive summary	7
1 Introduction	11
1.1. Background and objective of the research.....	12
1.2. Sample and methodology.....	12
2 Philanthropy and ODA for development in Nigeria	15
2.1. Domestic philanthropy for development in Nigeria	16
2.2. International philanthropy for development in Nigeria.....	18
2.3. Official development assistance for development in Nigeria.....	20
3 Gender equality in Nigeria	23
3.1 Context	24
3.2. Social Institutions and Gender Index (SIGI).....	24
3.3. Philanthropic funding and official development assistance (ODA) for gender equality in Nigeria	26
4 Key lessons and way forward	31
ANNEX A. Definitions.....	33
ANNEX B. Effective sample of respondents	35
ANNEX C. The Social Institutions and Gender Index (SIGI) classifier for philanthropic activities	36
ANNEX D. Challenges in gender equality in Nigeria	37
References	40

Figures

1.1. Sample frame for OECD survey in Nigeria	12
2.1. Philanthropic funding from domestic organisations in Nigeria, 2013-18.....	16
2.2. Yearly average ODA, international and domestic philanthropic financing in Nigeria, 2013-18.....	16
2.3. Sectors financed by domestic philanthropy in Nigeria, 2013-18.....	17
2.4. Funding in health and reproductive health, 2013-18.....	17
2.5. Funding in government and civil society sector, 2013-18.....	18
2.6. Top 5 international foundations financing development in Nigeria, 2013-18	18
2.7. Top sectors funded by international philanthropy, 2013-18.....	19
2.8. Health-related international philanthropy by sector, 2013-18.....	19
2.9. Top 5 donors of ODA to Nigeria, 2013-18	20
2.10. Top sectors financed by ODA in Nigeria, 2013-18.....	20
2.11. Health-related ODA by subsector, 2013-18.....	21
2.12. ODA and international private philanthropy to Nigeria, 2013-18	21
3.1. Domestic philanthropic financing towards gender equality by SIGI dimension, 2013-18	26
3.2. ODA towards gender equality to Nigeria, 2013-18.....	28
3.3. Top 5 ODA donors to Nigeria based on gender equality funding, 2013-18, gross disbursements	28

Boxes

3.1. OECD Social Institutions and Gender Index	24
--	----

Tables

1.1. OECD survey uptake in Nigeria	13
3.1. International philanthropy towards gender equality by sector and subsector, Nigeria, 2013-18	27
3.2. Top 5 ODA funding towards gender equality by sector and subsector, Nigeria, 2013-18.....	29

Abbreviations and acronyms

CITA	Companies Income Tax Act
CPI	Consumer Price Index
CRS	Creditor Reporting System (OECD)
CSO	Civil society organisation
DAC	Development Assistance Committee (OECD)
DEV	Development Centre (OECD)
GDP	Gross domestic product
GNI	Gross national income
NGN	Nigerian Naira (currency of Nigeria)
NGO	Non-governmental organisation
NPO	Not-for-profit organisation
ODA	Official development assistance
OECD	Organisation for Economic Co-operation and Development
PBO	Public benefit organisation
SIGI	Social Institutions and Gender Index (OECD)
USD	United States dollar

Exchange rates and deflators

Throughout this report, unless otherwise stated, the nominal end-of-year exchange rates used to convert Nigerian Naira (NGN) to United States dollars (USD) (OECD, 2020_[1]), the Consumer Price Index annual change in Nigeria and the deflator for constant 2018 USD are the following:

Year	NGN – USD Nominal end-of-period exchange rate	Consumer Price Index in Nigeria (annual percentage change)	USD CPI deflator (2018 = 100)
2013	157.31	8.47%	0.56
2014	158.55	8.06%	0.61
2015	192.44	9.01%	0.66
2016	253.49	15.68%	0.77
2017	305.79	16.52%	0.89
2018	306.08	12.09%	100

Executive summary

Nigeria is one of the largest recipients of international philanthropic funding, but little is known about its domestic philanthropy, receiving approximately USD 192 million per year from large international foundations between 2013-18 (OECD, n.d.^[2]). However, these estimates do not consider funding from domestic foundations, as information on local philanthropy is limited. The report offers a first insight into a selection of domestic foundations in Nigeria. It contrasts these findings with other sources of development finance, including international philanthropy and official development assistance (ODA) targeting the country. However, only 12 of 56 foundations invited to participate responded to the survey. The low response rate and resulting small sample do not allow for generalisations about the domestic philanthropic sector in the country.

Funding from 12 domestic philanthropic organisations in Nigeria amounted to USD 89 million over 2013-18. Three foundations provided the bulk of these funds (70%): MTN Nigeria Foundation, Partnership Initiatives in the Niger Delta (PIND) and TY Danjuma Foundation. Most domestic giving was allocated to health and reproductive health (USD 28 million), government and civil society (USD 25 million) and education (USD 22 million). Within the health sector, the most supported areas were basic health care, reproductive care and prevention of non-communicable diseases. Funding towards government and civil society prioritised conflict resolution, human rights and support to women's rights organisations.

In contrast, over 2013-18, available information on a sample of 15 large international foundations provided USD 1 154 million to Nigeria. The vast majority of these flows (93%) came from the Bill & Melinda Gates Foundation. Health made up almost three-quarters of international philanthropy (USD 831 million, 72%). In contrast to domestic philanthropy, most health-related international philanthropy went to infectious disease control (USD 523 million, or 63% of health-related funding). The second most supported sector was agriculture, forestry and fishing (USD 203 million, 18%), followed by government and civil society (USD 37 million, 3%).

Finally, ODA from all Official Donors provided USD 17 billion to Nigeria over 2013-18. Five donors provided the bulk of ODA (78%). The largest share targeted the health sector (USD 6 966 million, 40%), as was the case for domestic and international philanthropy. Health-related ODA predominantly supported control of sexually transmitted disease and malaria, as well as basic health care.

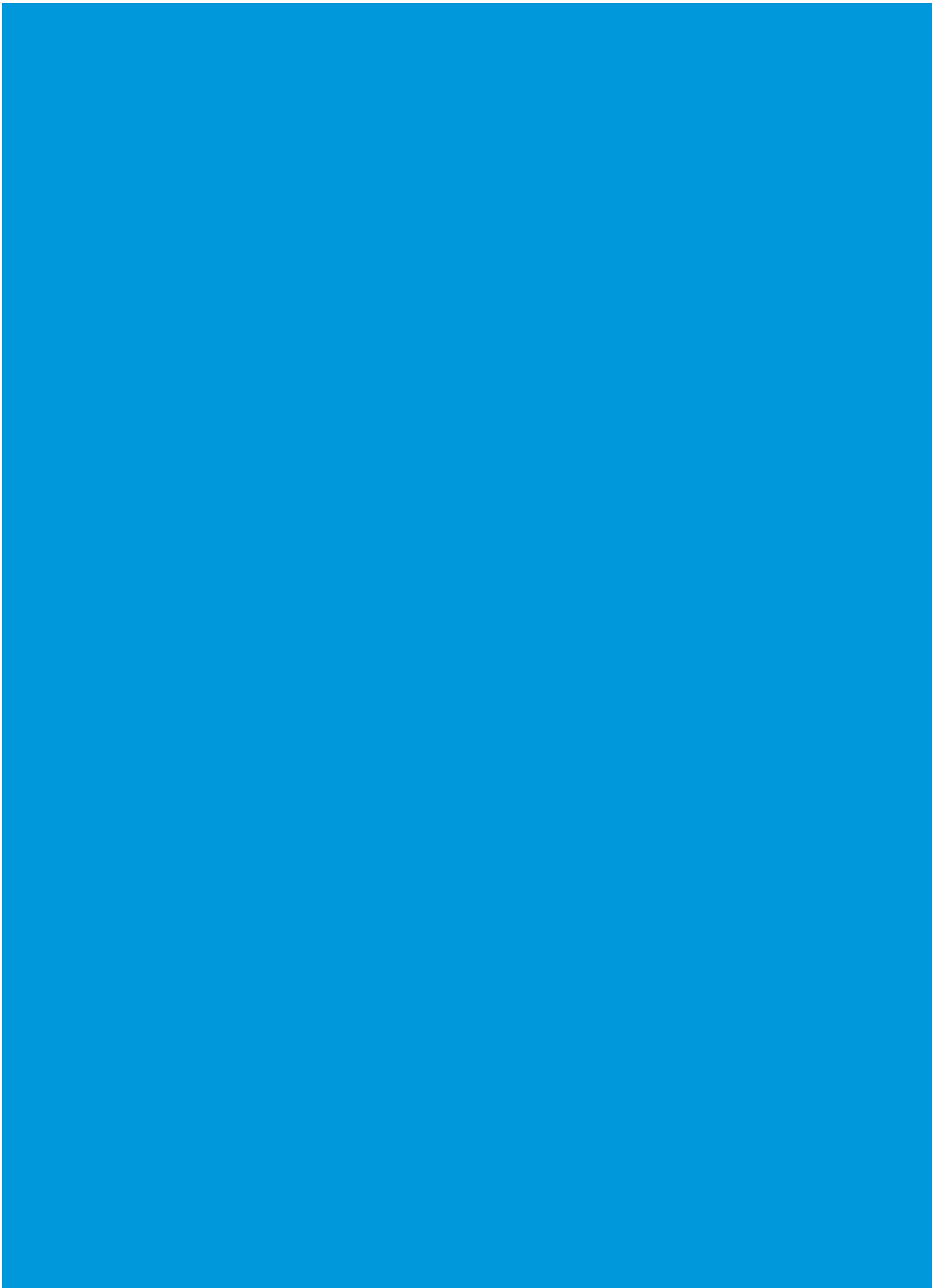
Nigeria faces significant challenges in gender equality, and both philanthropy and ODA providers supply funding to address them. Although Nigeria has made progress on gender equality, it still compares poorly with other countries in various dimensions. Large gender gaps persist in educational attainment, economic empowerment, political voice and individual agency. In addition, different forms of violence against women persist, undermining women's physical integrity. According to the OECD Social Institutions and Gender Index (SIGI), widespread social norms and practices reproduce gender-based discrimination. At the same time, SIGI identifies loopholes in Nigeria's legal framework that leave women insufficiently protected against these injustices.

Over 2013-18, 13% of domestic funding was allocated to programmes that support gender equality, driven by education or training and health services for women and girls. Besides providing education and health services, Nigerian foundations in the sample are supporting women empowerment programmes and engage in advocacy against violence against women. In all, they allocated USD 4.1 million to women's organisations during this period.

International foundations also provide funding to reduce gender disparities concentrated in health sectors, including reproductive health, and government and civil society. Over 2013-18, international foundations provided USD 56 million targeting gender equality (13% of total). Of these funds, USD 39 million were allocated to the health sector, primarily to reproductive health (USD 35 million), and USD 6 million went to government and civil society.

The report makes three key recommendations. First, the philanthropic sector's transparency and effectiveness could benefit from increased data sharing. Relatedly, a second recommendation concerns the adoption of a clear taxonomy to distinguish philanthropic funders from other non-profit organisations in the country. Finally, foundations should consider addressing gender inequalities in states where discrimination against women and girls is high:

- **Increase transparency in the philanthropic sector through more data sharing.** Associations of foundations and governments could encourage data sharing to increase transparency in the philanthropic sector. The scope and allocation of domestic philanthropic giving in Nigeria remain largely uncertain. This research sought to bring more transparency to the sector and close knowledge gaps on philanthropic funding sources from within Nigeria. However, the response rate to the OECD survey was low. Grant- or project-level information is required for a more complete understanding of the funding landscape in Nigeria, and to create the basis for more collaboration and co-ordination between funders. Regional associations of foundations, such as the Africa Grantmakers' Affinity Group or the Southern African Grantmakers' Association, could help consolidate information from foundations. They could also help establish a culture that embraces open data since Nigeria lacks a domestic association of foundations.
- **Adopt a clearer taxonomy to distinguish philanthropic funders from other non-profit organisations.** Donors and implementing organisations within the non-profit sector are not clearly distinguished. Nigeria does not have legislation that defines and regulates philanthropic entities. For the most part, then, they belong to the broader non-profit sector. This makes it difficult to distinguish between philanthropic donors and implementing organisations, as well as to identify income sources of organisations in the non-profit sector. A clear definition of foundations and distinction from other organisations could ease analyses of the philanthropic landscape in Nigeria to increase transparency in the sector.
- **Consider further targeting gender equality where discrimination is particularly high.** Over 2013-18, 13% of domestic funding from a sample of 12 foundations supported programmes with a gender equality objective. They primarily supported education and training programmes, and health services for women and girls. Efforts also included women empowerment programmes and advocacy against violence against women. Yet, several challenges remain in both the domestic and public spheres. A large proportion of girls continue to be married early. Further, women assume the bulk of unpaid domestic work, and have little decision-making power in the household. In the public sphere, women are barely represented in leadership positions and continue to face difficulties in access to justice. In future, gender-related giving could consider supporting interventions that address discrimination in the family and restricted civil liberties, two areas where women are particularly disadvantaged.



1_Introduction



OECD CENTRE ON PHILANTHROPY
Data and analysis for development

1.1. Background and objective of the research

Nigeria is one of the largest recipients of philanthropic funding, receiving annually close to USD 192 million from cross-border philanthropy between 2013 and 2018. However, information about domestic foundations – philanthropic donors from within the country – is mostly unavailable.

This report aims to close the knowledge gap on domestic philanthropy in Nigeria. To that end, it seeks to collect information directly from foundations in the country. With this information, it compares their activities and financing with other sources, such as international philanthropy and official development assistance (ODA) for 2013-18. The research is part of the OECD Centre on Philanthropy’s work in five emerging economies (Colombia, India, Nigeria, The People’s Republic of China and South Africa), which aims to shed light on domestic philanthropy’s contribution to development and gender equality.

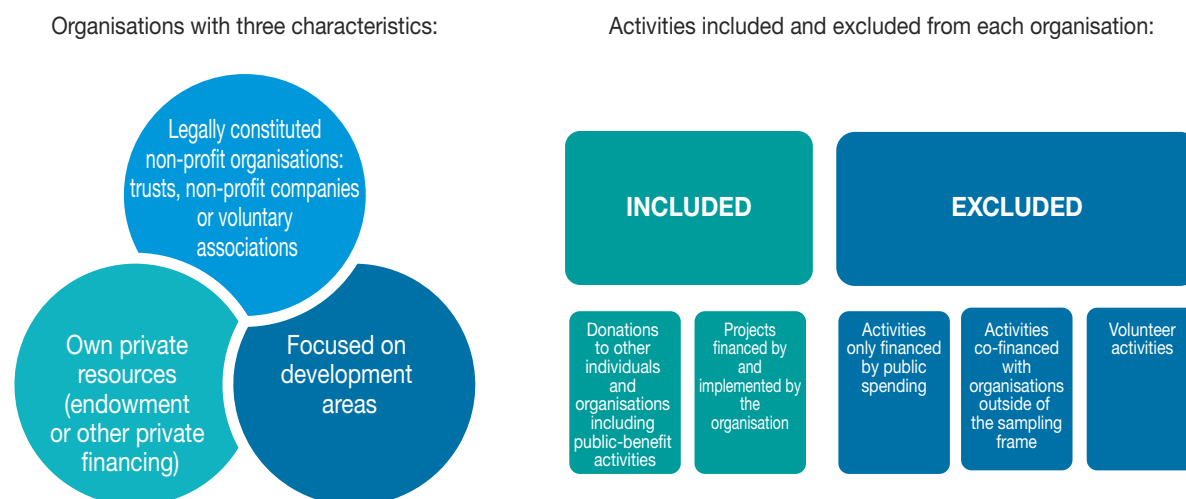
1.2. Sample and methodology

Sample frame

The report is based on a survey led by the OECD Centre on Philanthropy between September 2019 and March 2021. The OECD invited responses from all legally constituted non-profit organisations that own private resources and provide grants, donations or develop projects in areas relevant to economic and social development (OECD, 2018, p. 31^[3]):

- be classified as taxpayers of the Special Tax Regime and obtain tax benefits (Law 1819 of 2016 and Decree 2150 of 2017);
- hold their own private resources.

Figure 1.1. Sample frame for OECD survey in Nigeria



Nigeria has no legislation that defines and regulates philanthropic entities. For the most part, these entities belong to the broader non-profit sector.¹ These organisations are referred to as not-for-profit organisations (NPOs), non-governmental organisations (NGOs) and civil society organisations (CSOs). They are incorporated as trusts, companies limited by guarantee, unincorporated associations, charitable trusts, political parties, co-operatives, friendly societies and even trade unions (Council of Foundations, 2020^[4]). Given the different types of organisations in the non-profit sector, there is no clear way to identify a philanthropic organisation in Nigeria other than by examining revenue sources and spending through grants and projects.

Nigeria does not have a tax code for philanthropic organisations. Any non-profit organisation that engages in business activities must pay income tax at the same rate as other corporate bodies. The business activity or relevance to the non-profit’s purpose does not affect the tax rate. However, “public benefit organisations” can be

1. The Companies and Allied Matters Act provides regulation for operating non-profits. The Corporate Affairs Commission registers and supervises non-profits in Nigeria. Non-profits can register as “Incorporated Trustees” or “Companies Limited by Guarantee”.

exempt from tax based on activities listed in the Companies Income Tax Act (CITA). To qualify for the exemption, they must not earn income from business activities (Council of Foundations, 2020^[4]). Such companies carry out ecclesiastical, educational, charitable or sporting activities (Council of Foundations, 2020^[4]).

Surveys

The OECD deployed two surveys. The organisational survey measured how each organisation is set up. The grant survey covered grants and donations of each organisation to other people or other organisations, as well as projects financed with own funds, profits or loans (OECD, 2018, p.29^[3]). The grant survey uses the OECD's Development Assistance Committee (DAC) Creditor Reporting System (CRS) functional classification of allocations (OECD, 2019^[5]). As such, it gathers detailed grant information under standards that allow comparisons with other financing for development channels, such as ODA.

The OECD excluded some activities from the grant survey. These included activities solely financed by the public sector, through a non-profit organisation or government procurement; activities financed by other non-profit organisations not in the survey sample; and volunteer activities that did not represent an explicit expenditure on behalf of the organisation, such as company employees carrying out non-remunerated volunteer activities (Figure 1.1).

Survey uptake and response rate

The OECD invited 56 organisations to participate in the survey, including many of Nigeria's largest domestic foundations (Annex B). From this initial sample, only 12 replied to the survey (Table 1.1). The low response rate and resulting small sample do not allow for generalisations about the non-profit or philanthropic sector in Nigeria.

Data from the Nigerian-based Tony Elumelu Foundation and UBA Foundation were provided at the continent level rather than the country level. Therefore, they are featured in the *Private Philanthropy for Development – Second Edition: Data for Action report*. They are not included in the country-specific analyses below (OECD, 2021^[6]).

Table 1.1. OECD survey uptake in Nigeria

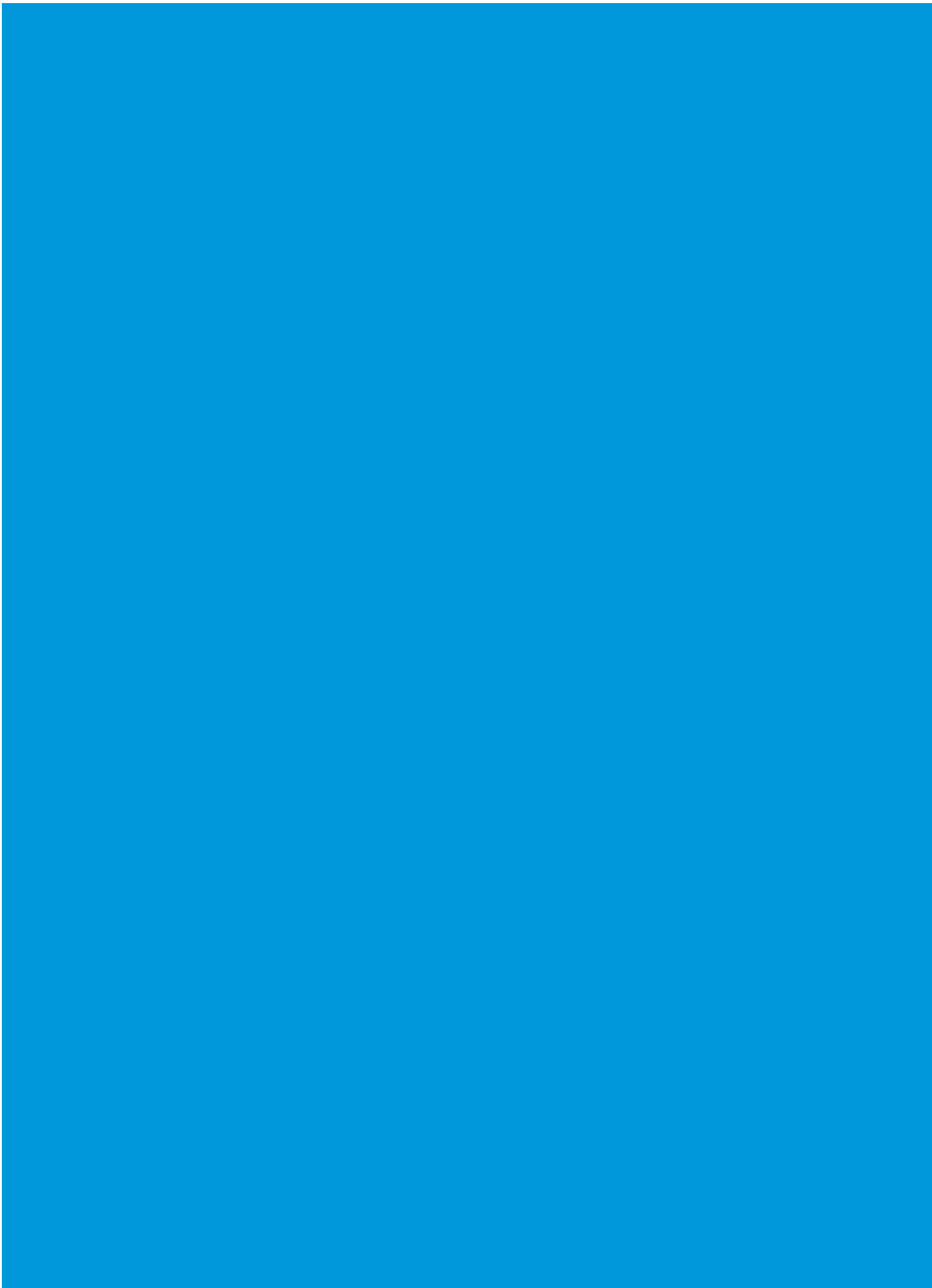
Survey	Invited to participate (1)	Included (within sample frame) (2)	Responses (4)
Organisational survey	56	56	18
Grant survey	56	56	12
Effective response rate			21 %

Estimates of funding towards gender equality

In 2017, the OECD surveyed 143 large cross-border and domestic foundations to assess funding support for gender equality. Based on responses, these foundations allocated USD 23.9 billion to support developing countries between 2013-15. Of this amount, about 16% aimed at improving gender equality (OECD, 2018^[3]).

The main areas for supporting women and girls were health and reproductive health activities, government and civil society, and education (OECD, 2018^[3]). However, only a small proportion (less than 1%) was channelled through women's rights organisations or targeted violence against women (OECD netFWD, 2019^[7]). The OECD survey in Nigeria introduced a new measure to clarify how foundations are contributing to gender equality. The measure sought to identify how philanthropy supports dimensions that are known determinants and drivers of gender equality.

This measure is based on the OECD's Social Institutions and Gender Index (SIGI). This index aims to track the presence and influence of discriminatory social norms, attitudes and practices that disadvantage women and girls relative to men and boys. It tracks across four dimensions: i) discrimination in the family; ii) restricted physical integrity; iii) restricted access to productive and financial resources; and iv) restricted civil liberties (OECD, 2019^[8]). Each gender-related project from the foundations sampled was classified based on the above dimensions. This provides a more granular view of philanthropic efforts towards gender equality by focusing on the channels used to achieve gender equality (see Annex C).



2_Philanthropy and ODA for development in Nigeria

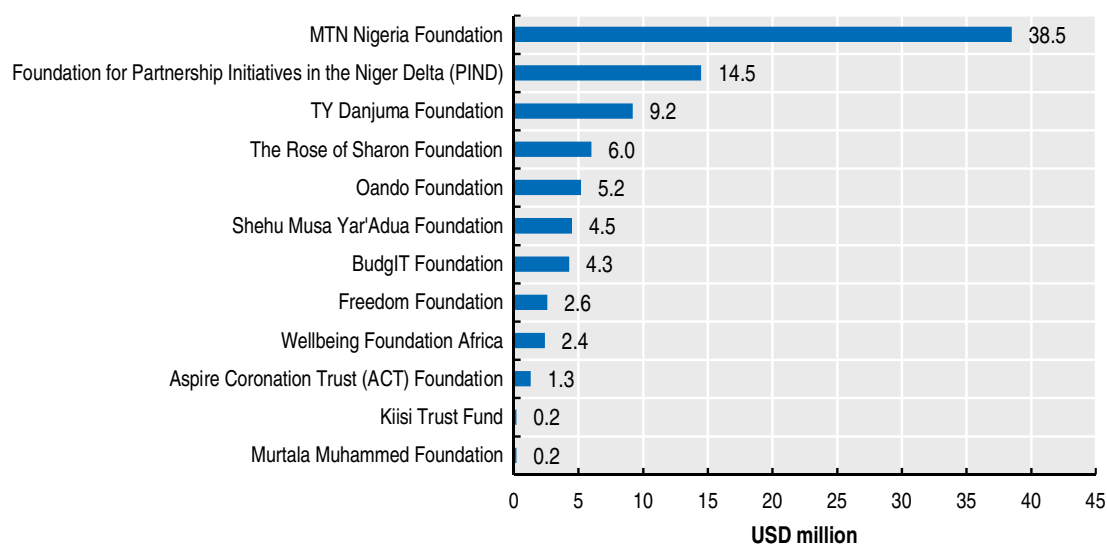


OECD CENTRE ON PHILANTHROPY
Data and analysis for development

2.1. Domestic philanthropy for development in Nigeria

Funding compiled by the OECD from 12 foundations amounted to about USD 89 million between 2013 and 2018, averaging USD 15 million annually. The top three foundations represent 70% of the spending identified, headed by MTN Nigeria Foundation, Partnership Initiatives in the Niger Delta (PIND) and TY Danjuma Foundation (Figure 2.1).

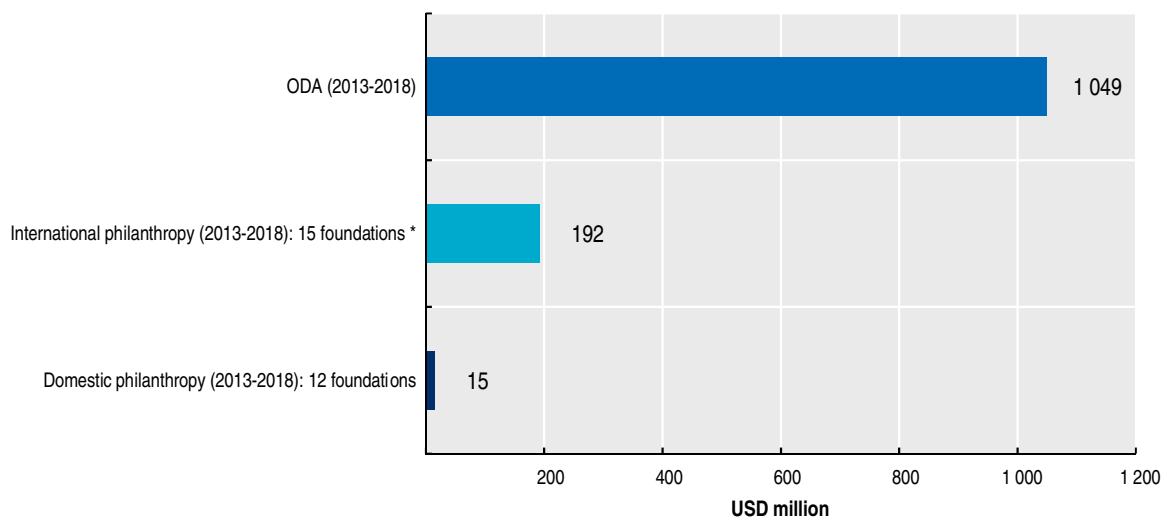
Figure 2.1. Philanthropic funding from domestic organisations in Nigeria, 2013-18



Source: OECD survey in Nigeria.

Other sources of financing include cross-border philanthropy from international foundations and official development assistance (ODA). Net ODA flows from DAC donors amounted to USD 1 049 million annually between 2013 and 2018 (Figure 2.2). In recent years, the largest proportion of ODA in Nigeria has been allocated towards social services. It was predominately financed by multilateral organisations. For their part, 15 large international foundations allocated on average USD 192 million annually to programmes and organisations in Nigeria between 2013-18.

Figure 2.2. Yearly average ODA, international and domestic philanthropic financing in Nigeria, 2013-18



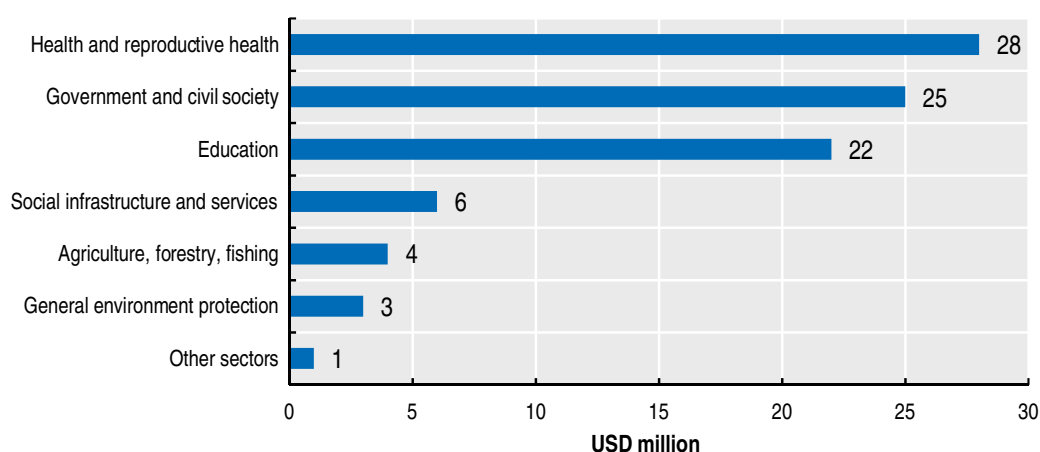
*International foundations include Bill & Melinda Gates Foundation, John D. & Catherine T. MacArthur Foundation, MasterCard Foundation, Ford Foundation, Rockefeller Foundation, Children's Investment Fund Foundation, Omidyar Network Fund, Inc., Citi Foundation Charity Projects Ltd (Comic Relief), David & Lucile Packard Foundation, Wellcome Trust, Conrad N. Hilton Foundation, Arcus Foundation, William & Flora Hewlett Foundation and the World Diabetes Foundation.

Source: OECD survey in Nigeria and OECD-DAC Creditor Reporting System.

Sampled domestic philanthropic funds target health and reproductive health, civil society and government

Nigerian foundations in the sample allocate most of their resources in two sectors: health and reproductive health; and government and civil society. The latter includes funding towards non-governmental organisations² and education. Health and reproductive health received around USD 28 million (32%), while the government and civil society received USD 25 million and education USD 22 million (Figure 2.3). The philanthropic organisations also finance other sectors, such as agriculture and environmental protection. However, they allocate fewer resources to these areas.

Figure 2.3. Sectors financed by domestic philanthropy in Nigeria, 2013-18

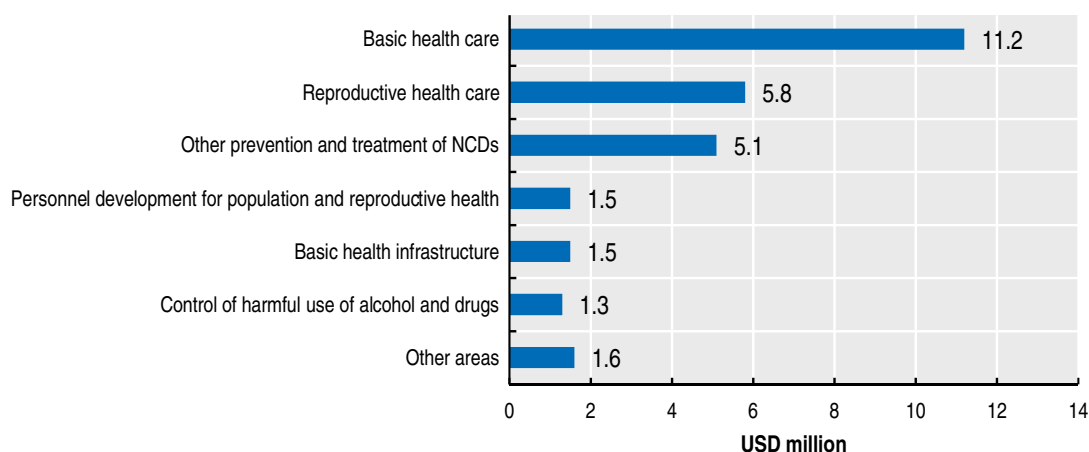


Source: OECD survey in Nigeria.

Basic health care, reproductive care and prevention of non-communicable diseases attracted most health-related giving in the sample

Within the health sector, domestic foundations predominantly finance access to basic health services and reproductive care (Figure 2.4). Funding for these two purposes amounts to over 60% of all health-related domestic funding.

Figure 2.4. Funding in health and reproductive health, 2013-18



Note: NCDs = non-communicable diseases.

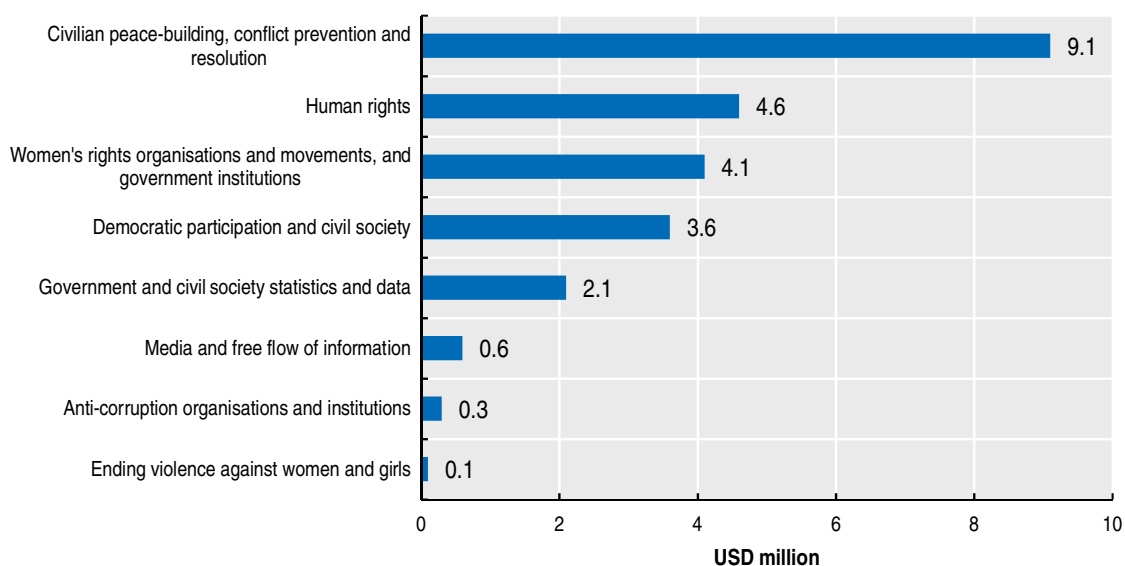
Source: OECD survey in Nigeria.

2. See (OECD, 2019_[6]). Government and civil society sector includes areas such as anti-corruption organisations and institutions; legal and judicial development; democratic participation and civil society; media and free flow of information; human rights; women's rights organisations and movements, and government institutions; and ending violence against women and girls.

Civil conflict resolution and human rights attracted 28% of total domestic funding in the sample

Government and civil society is the second largest funded sector by these selected foundations. This is due mostly to resources for conflict resolution, which amounted to USD 9 million (10% of total giving in the sample). Funding towards human rights and women's rights organisations is also salient in Nigeria, both receiving similar amounts (Figure 2.5). Foundations are also heavily invested in providing oversight to government activities, either through media or by bolstering the participation of civil society.

Figure 2.5. Funding in government and civil society sector, 2013-18



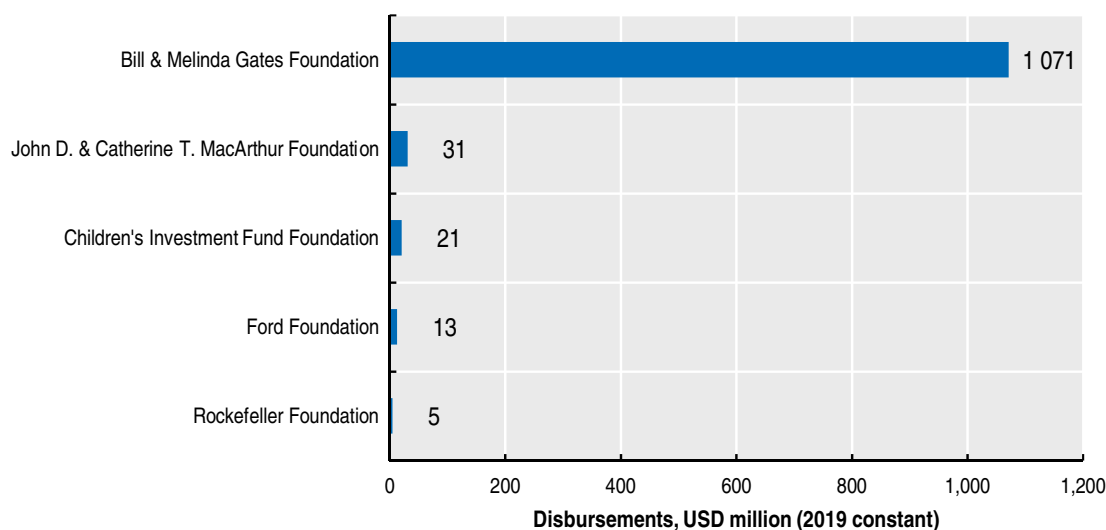
Source: OECD survey in Nigeria.

2.2. International philanthropy for development in Nigeria

The sources of cross-border philanthropy for Nigeria are highly concentrated

Looking to more granular data on international philanthropy to identify the largest funders, cross-border philanthropy from 15 foundations amounted to USD 1 154 million over 2013-18 (Figure 2.6). The vast majority of these flows (93%) have come from the Bill & Melinda Gates Foundation. Moreover, five foundations – which are also among the top international funders – provided 99% of the funding volume allocated to Nigeria.

Figure 2.6. Top 5 international foundations financing development in Nigeria, 2013-18

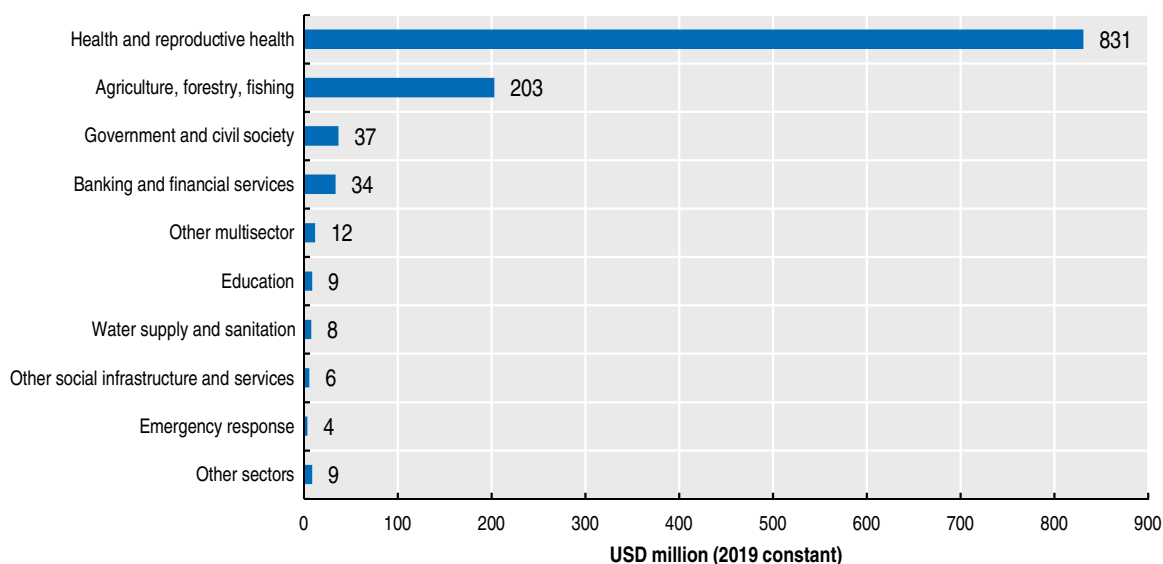


Source: OECD-DAC Creditor Reporting System.

International philanthropy predominantly targets the health and reproductive health sector in Nigeria

Health and reproductive health represented the largest proportion of cross-border funding from large donors, with USD 831 million, or 72% of total cross-border. Agriculture, forestry and fishing followed, receiving USD 203 million (18% of total financing), while government and civil society received USD 37 million (3% of total financing) over 2013-18 (Figure 2.7).

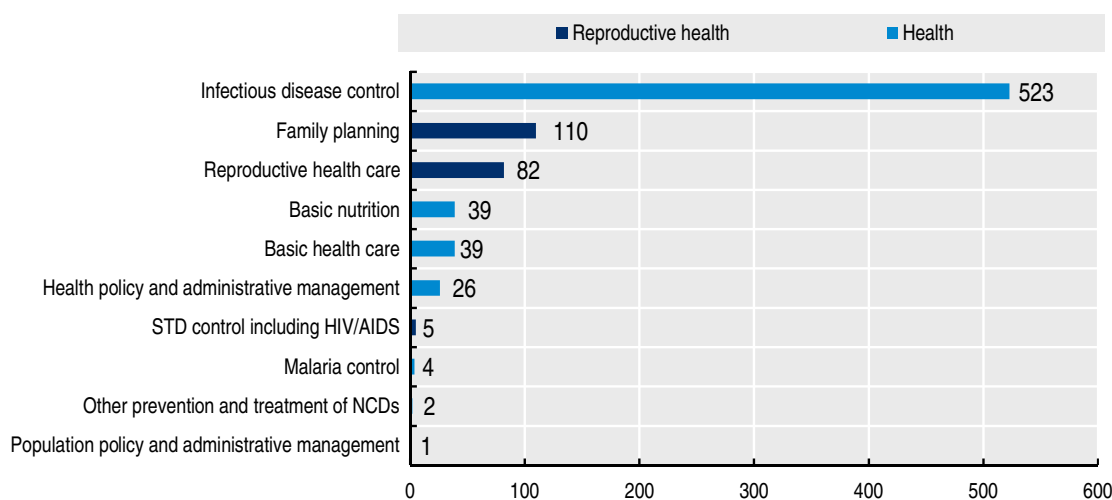
Figure 2.7. Top sectors funded by international philanthropy, 2013-18



Source: OECD-DAC Creditor Reporting System.

In the health sector, most international private philanthropy was directed towards infectious disease control³ over 2013-18 (Figure 2.8). It received USD 523 million, which amounts to 63% of all health-related international philanthropy to Nigeria. Large shares also went to family planning (USD 110 million, 13% of health-related funding) and reproductive health care (USD 82 million, or 10%).

Figure 2.8. Health-related international philanthropy by sector, 2013-18



Note: NCDs = non-communicable diseases; STD = sexually transmitted disease.

Source: OECD-DAC Creditor Reporting System.

3. Infectious disease control includes immunisation, and prevention and control of infectious and parasite diseases, except malaria, tuberculosis, COVID-19, HIV/AIDS and other STDs. It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.

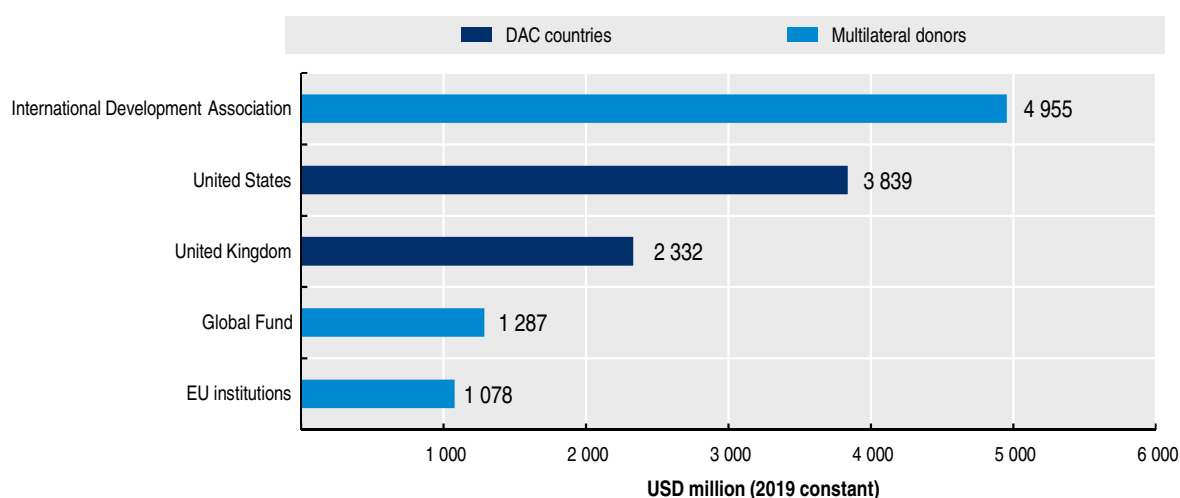
2.3. Official development assistance for development in Nigeria

Between 2013 and 2018, inflows of ODA from all Official Donors totalled more than USD 17 billion (constant 2019 USD). Within this period, annual ODA funding increased over time, reaching USD 3.57 billion in 2017.

A handful of donors provided the bulk of ODA to Nigeria

Five donors of ODA to Nigeria provided more than three-quarters of total ODA funding. Three multilateral and two bilateral funders were the largest donors of ODA to Nigeria over 2013-18. The multilateral donors comprised the International Development Association (World Bank), the Global Fund and EU institutions. The United States and the United Kingdom were the two bilateral donors (Figure 2.9). Together, these donors provided more than USD 15 billion in 2013-18.

Figure 2.9. Top 5 donors of ODA to Nigeria, 2013-18

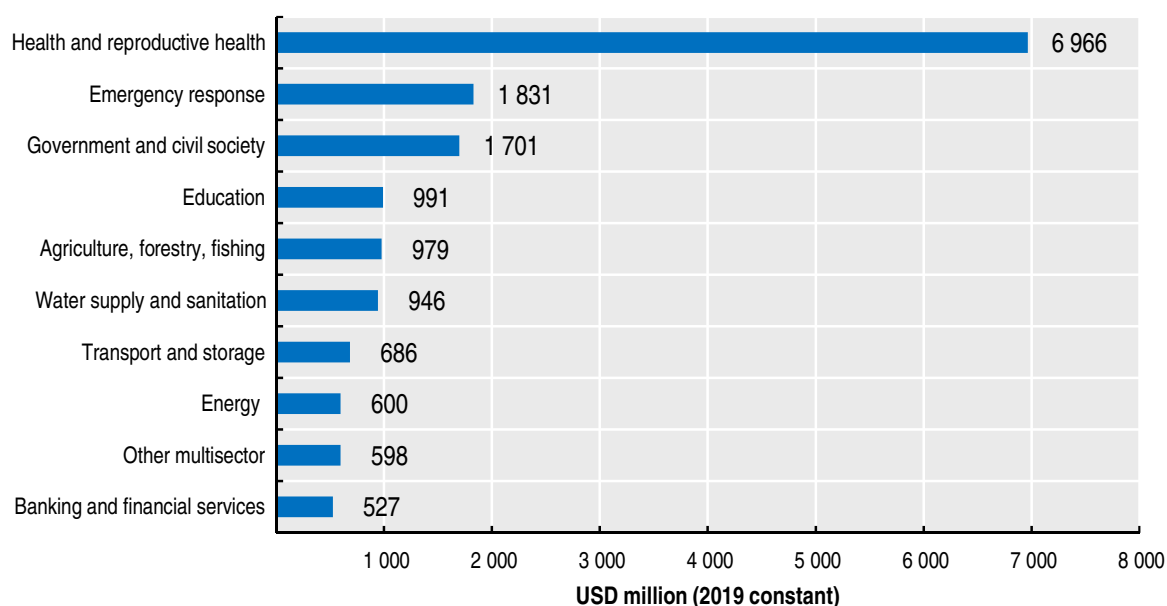


Source: OECD-DAC Creditor Reporting System.

Most ODA was concentrated in a few sectors, especially health and reproductive health

Half of ODA funding to Nigeria over 2013-18 was concentrated in two sectors: health and emergency response (Figure 2.10). Together, these sectors received almost USD 9 billion over the six-year period.

Figure 2.10. Top sectors financed by ODA in Nigeria, 2013-18

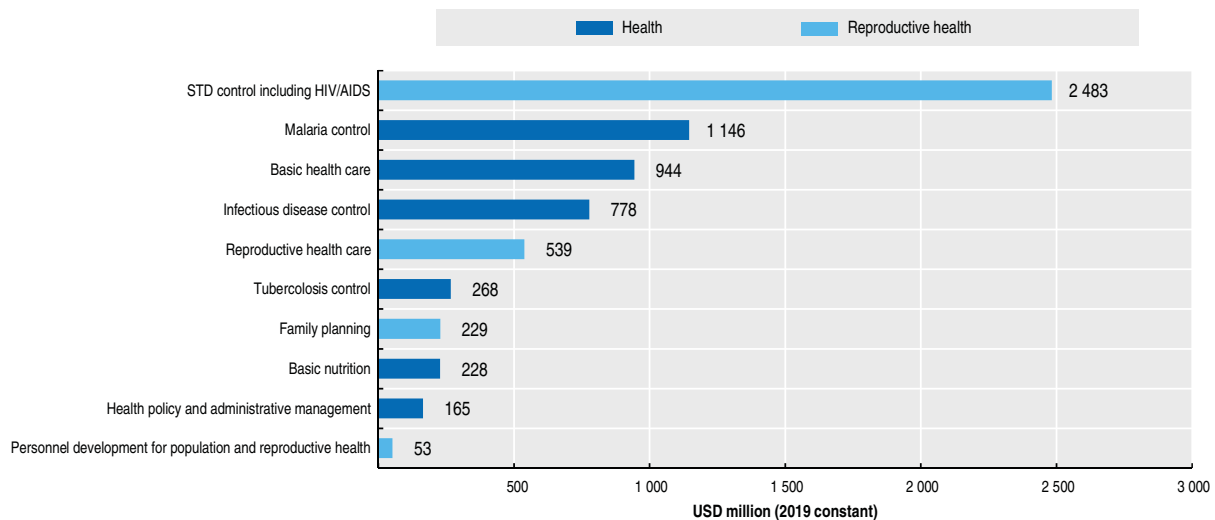


Source: OECD-DAC Creditor Reporting System.

Large shares of ODA targeted health, particularly control of sexually transmitted diseases

Most ODA flows to promote reproductive health were used to fight sexually transmitted diseases (STDs), including HIV/AIDS, and to provide reproductive health care. Large shares of health-related funding were also allocated to basic health, which includes, among others, malaria control, basic health care and infectious disease control⁴ (Figure 2.11). Together, funding for these five purposes represented 85% of health-related ODA (USD 5 889 million).

Figure 2.11. Health-related ODA by subsector, 2013-18



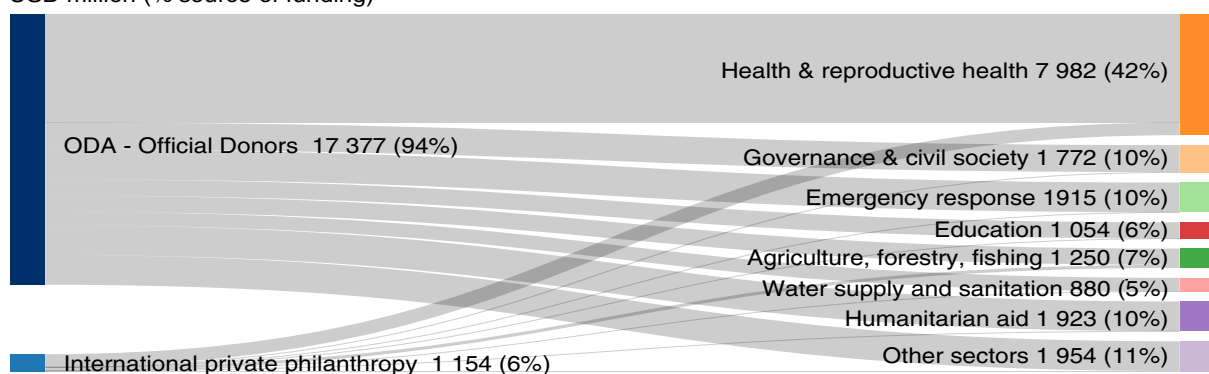
Source: OECD-DAC Creditor Reporting System.

Funding from ODA and international private philanthropy overlaps in multiple areas

Over 2013-18, international foundations provided USD 1 154 million to Nigeria, sharing common funding priorities with ODA donors. Based on 2013-18 data from 15 international foundations and 60 ODA Official donors, health and reproductive health were the top priority for both funding sources (Figure 2.12). Almost three-quarters (72%) of private philanthropic funds and 40% of ODA were directed to health-related purposes. Other common funding areas include agriculture, forestry and fishing, as well as government and civil society.

Figure 2.12. ODA and international private philanthropy to Nigeria, 2013-18

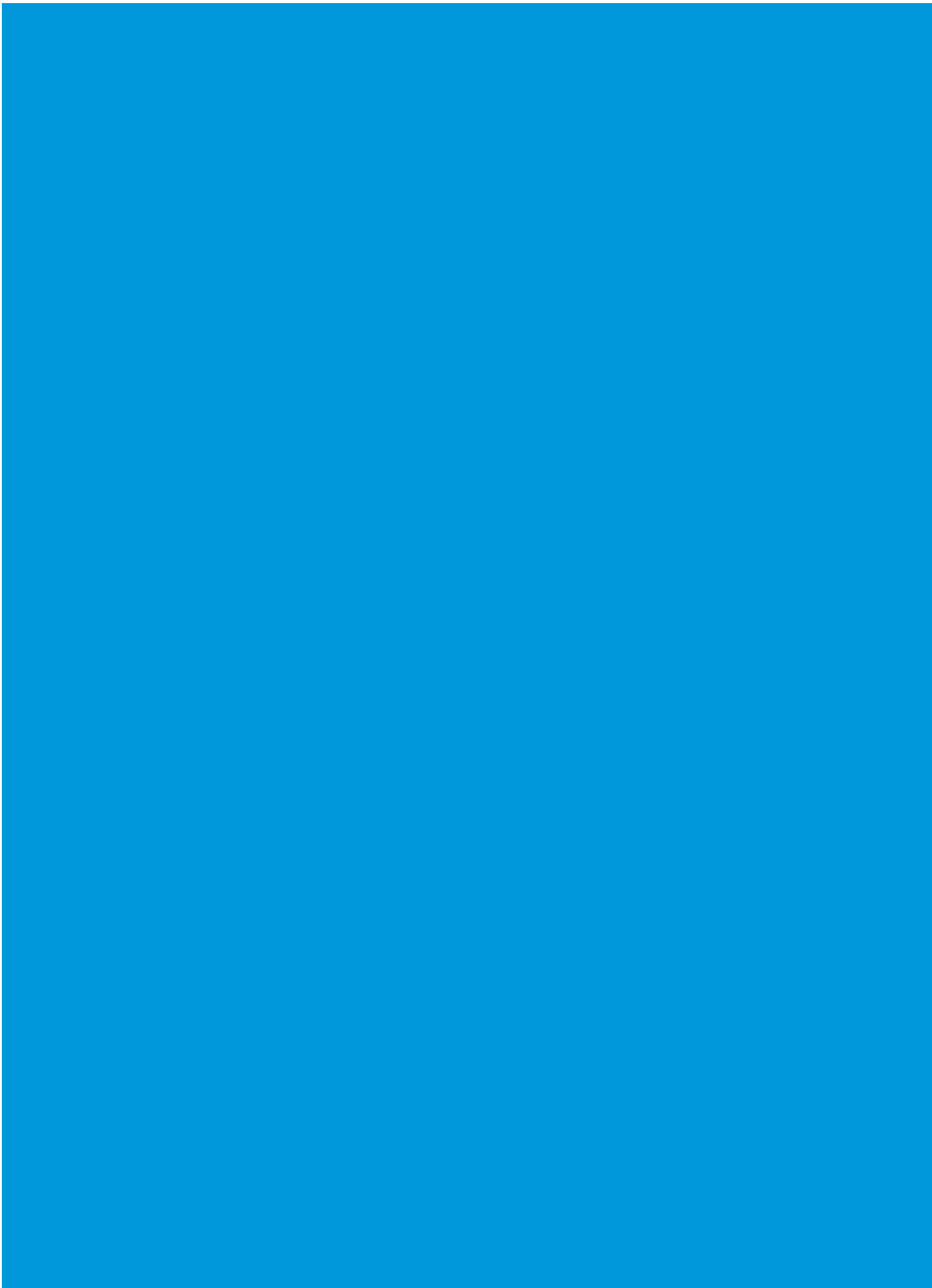
USD million (% source of funding)



Note: Most of the funding (93%) allocated by international foundations came from the Bill & Melinda Gates Foundation (USD 1 071 million), the John D. & Catherine T. MacArthur Foundation (USD 31 million), the Children's Investment Fund Foundation (USD 21 million) and the Ford Foundation (USD 13 million).

Source: OECD-DAC Creditor Reporting System.

4. Infectious disease control includes immunisation, prevention and control of infectious and parasite diseases, except malaria, tuberculosis, HIV/AIDS and other STDs. It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.



3_ Gender equality in Nigeria



OECD CENTRE ON PHILANTHROPY
Data and analysis for development

3.1 Context

Although Nigeria has made progress in gender equality, it continues to perform poorly compared with other countries

Nigeria is grouped among countries with the lowest female life expectancy, the largest gender disparities in education (measured as male to female school enrolment and literacy) and the lowest representation of women in political office (WEF, 2020_[9]).

Women lag behind men in terms of educational attainment, economic empowerment, political voice and individual agency (Lawanson and Umar, 2019_[10]; World Bank, 2020_[11]). Girls are more likely to be out of school than boys (NBS, 2019_[12]); and a lower proportion of women (53%) compared to men (71%) can read and write (UIS, 2016_[13]; World Bank, 2020_[14]). Moreover, women are less likely to engage in paid employment; they predominantly work in the informal sector with little opportunity for economic advancement (World Bank, 2020_[11]). Those who have small or medium-sized enterprises make on average lower monthly profits than their male peers (World Bank, 2020_[11]); and those working for larger firms face difficulties in reaching leadership positions (ILO, 2019_[15]; World Bank, 2020_[14]). Similarly, in the political sphere, women encounter barriers to accessing influential positions. Women occupy only small fractions of parliamentary seats (4% in the National Assembly) and ministerial posts (16%) (IPU, 2021_[16]). Finally, women hold lower decision-making power than men in the household (V4C, 2015_[17]; DHS, 2018_[18]). Men are more likely to dominate decisions regarding children, household finances, visits to family and friends, and women's health care (DHS, 2018_[18]; Haerper et al., 2020_[19]).

Women in the North lag behind those living in the South in terms of socio-economic outcomes. In Northern states, more than two in three girls (aged 15-19) are unable to read, compared to less than one in ten girls in the South (Enfield, 2019_[20]; World Bank, 2020_[11]). In addition, only 3% of girls complete secondary education in Northern Nigeria, and one-third are married off by age 18 in the North West (Enfield, 2019_[20]; World Bank, 2020_[11]).

Laws in Nigeria do not sufficiently protect against gender-based discrimination

Nigeria has signed international conventions and treaties against gender-based discrimination, but some have not been enacted as domestic legislation (Para-Mallam, 2017_[21]). Since 2006, a Gender and Equal Opportunities Bill has been under consideration to incorporate gender-focused international conventions into domestic laws. This includes the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (Makinde, Onyemelukwe and Onigbanjo-Williams, 2017_[22]). However, the bill has been rejected several times for its alleged conflict with religious and cultural beliefs of Nigeria's population (Makinde, Onyemelukwe and Onigbanjo-Williams, 2017_[22]). Beyond that, Nigeria has a plural legal system consisting of diverging statutory, Sharia and customary law. Each of Nigeria's 36 states may or may not adopt laws from the federal government in their respective legislations (OECD, 2019_[23]). The plural nature of this legal system complicates the universal protection of women from harmful practices and reinforces disparities in women's rights across the country (OECD, 2019_[23]).

3.2. Social Institutions and Gender Index (SIGI)

Gender inequalities in economic and social outcomes are driven and reproduced by widespread social beliefs, practices and laws that define appropriate roles and behaviours for men and women

Women have limited opportunities to gain public influence if widely-held beliefs confine them to the domestic sphere and their reproductive role. Women also face difficulties in making their voices heard if men are considered superior as part of the dominant gender group. Overcoming gender-based disparities hence requires better understanding of the root causes of inequalities. The Social Institutions and Gender Index (SIGI) (see Box 3.1) sheds light on discriminatory formal and informal laws, social norms and practices to disclose the hidden part of the iceberg that perpetuates gender-based inequalities.

Box 3.1. 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 the progress and challenges of each country in moving towards achieving gender equality and the commitments of Agenda 2030.

Box 3.1. OECD Social Institutions and Gender Index (cont.)

The SIGI measures discrimination against women in social institutions across 180 countries. By considering laws, social norms and practices, the SIGI 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, in particular around the following variables: 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.

For more information, see www.genderindex.org.

According to the SIGI, Nigeria has a relatively high level of discriminatory social institutions – formal and informal laws, social norms and practices – compared to other countries. The SIGI measures the underlying drivers of gender inequality and ranks countries according to their degree of discriminatory social institutions. It ranked Nigeria 100th of 120 countries worldwide and 21st of 29 sub-Saharan African countries (OECD, 2019_[24]).

Discrimination in the family and restricted civil liberties are particularly pronounced

Large shares of girls are married early; social norms confine women to their reproductive and domestic roles; and men dominate decisions in the household (Figure 3.1). With respect to civil liberties, women have remained poorly represented in leadership positions and continue to face barriers of access to justice (OECD, 2019_[24]). Hence, women's ability to participate in decisions in both private and public spheres remains constrained, inhibiting progress towards greater empowerment and gender equality.

Annex D provides a more granular analysis of the situation in Nigeria across all four dimensions of the SIGI. Key findings of this analysis for each SIGI dimensions are as follows:

- **Gender-based discrimination in the family remains high in Nigeria.** Women continue to carry the bulk of care and domestic work while men are the main decision makers in child and family matters. Women spend on average 50% more time on unpaid work per day than their male counterparts (OECD, 2019_[25]); and are almost exclusively responsible for childcare (V4C, 2015_[17]). Furthermore, despite efforts to prevent girl child marriage, Nigeria remains among the countries with the highest incident rates and absolute number of women married before their 18th birthday. In all, 43% of girls are married before turning 18 and 16% before age 15 (Girls not Brides, 2017_[26]). Social institutions constrain women's opportunity to freely enter and dissolve marriage; inherit their husbands property; and share domestic responsibilities with household members equally. They also undermine women's ability to take part in household decisions and make autonomous choices.
- **Discriminatory social institutions impair women's physical integrity in Nigeria.** Large shares of women are facing gender-based violence: about one in three women report having experienced physical or sexual violence; almost one in five suffered violence perpetrated by their husband or partner; and nearly one in five has undergone female genital mutilation (DHS, 2018_[18]). Furthermore, less than a third of married women (who are not pregnant) report making their own informed choices regarding sexual relations, contraceptive use and reproductive health care (DHS, 2018_[18]). Lack of legal protection and discriminatory social beliefs legitimise and manifest these harmful practices. This leads to serious consequences for women's and children's health, social development and economic outcomes.

- Women’s access to use, ownership and control of productive and financial resources is limited in Nigeria.** Women are less likely than men to participate in the labour force. Those in the labour force predominantly work in the informal sector with little opportunity for economic advancement and social protection. On average, women have lower earnings than men, work fewer paid hours and are less likely to obtain wage employment (Enfield, 2019_[20]; ILO, 2019_[15]; World Bank, 2020_[27]). Among women who work in the formal sector, few reach high-ranking leadership positions. The proportion of women in management positions amounted to 30% (in 2013) (ILO, 2019_[15]). Only 14% of firms had a female head, while only 16% had a woman among the principal owners (in 2014) (World Bank, 2020_[27]). Finally, women have limited access to productive assets and financial services and are less likely to grow successful businesses (Enfield, 2019_[20]; Adegbite and Machethe, 2020_[28]). Discriminatory social institutions foster gender-based segregation in the labour market; undermine women’s access to land and property; and pose obstacles to women’s business performance.
- Women and men are granted equal formal rights to engage in politics and to access the justice system under civil law. In practice, however, women are still barely visible in Nigerian politics.** Women are underrepresented in both elective and appointive positions (Oloyede, 2015_[29]). Women occupy 7 of Nigeria’s 43 ministerial posts (16%) (Premium Times, 2021_[30]). Meanwhile, in the National Assembly, women make up around 4% of members of the House of Representatives and about 7% of senators (IPU, 2021_[16]). Gender stereotypes and harmful social norms prevent women from gaining visibility in politics and establishing equal treatment in courts across the country.

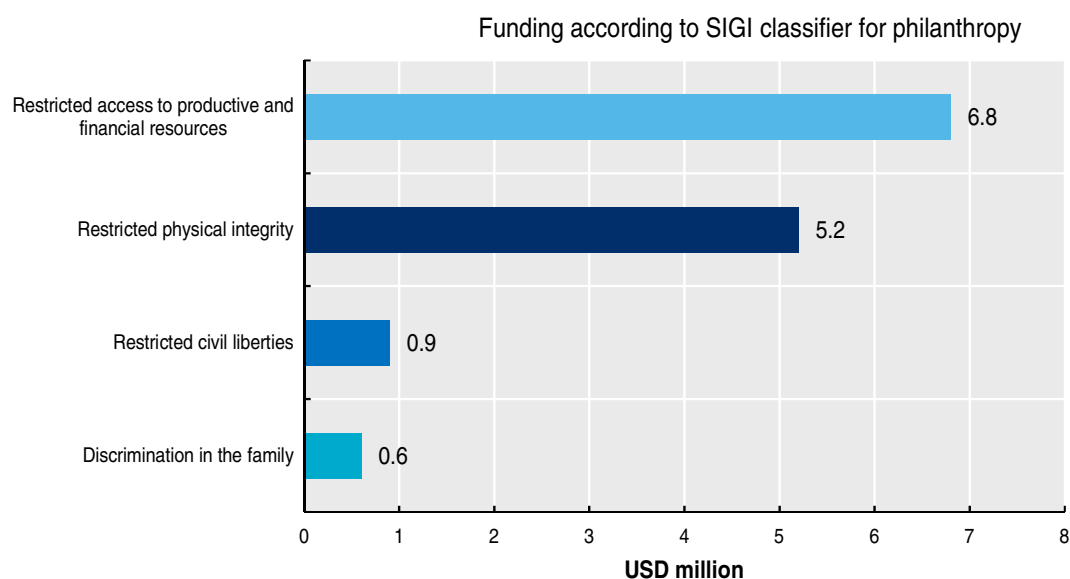
3.3. Philanthropic funding and official development assistance (ODA) for gender equality in Nigeria

Domestic philanthropic funding towards gender equality in Nigeria represents 13% of total philanthropic funding, driven by training for women and health services for women and girls

Domestic philanthropy in the sample provided an estimated USD 12 million to programmes supporting various aspects of gender equality in the country, corresponding to 13% of total flows between 2013 and 2018 (Figure 3.1). Foundations provide education and health services to women (physical integrity). In addition, they are heavily invested in empowerment programmes (access to resources) and in reducing violence against women – two areas funded by multiple foundations in this sample.

The USD 12 million includes all programmes that tackle at least one of four aspects of gender inequality defined by the SIGI (see Annex C). In addition to programmes with gender equality as their main objective, the funds support sectoral programmes with a gender component. The latter are programmes with gender equality as a deliberate but secondary objective, such as gender equality mainstreaming.

Figure 3.1. Domestic philanthropic financing towards gender equality by SIGI dimension, 2013-18



Note: Given that funding can address more than one dimension, funding for programmes classified in multiple dimensions was included in total in each of the bars that represent the respective dimensions.

Source: OECD survey in Nigeria.

International philanthropy towards gender equality amounted to 20% of cross-border flows and primarily targeted reproductive health

Cross-border philanthropy supporting gender equality comprised USD 56 million over 2013-18 (Table 3.1). From USD 1 154 million, USD 275 million were screened for their support of gender equality, so gender equality funding represented 20%. Almost two-thirds of these flows (USD 35 million, or 64%) were allocated to reproductive health, comprising family planning (USD 23 million) and reproductive health care (USD 12 million). In addition, USD 6 million or 10% of gender-related funds was directed to the government and civil society sector. Of this, USD 1.4 million targeted women's rights organisations and movements, and government institutions, while USD 1.2 million was allocated to end violence against women and girls.

Table 3.1. International philanthropy towards gender equality by sector and subsector, Nigeria, 2013-18

Sector and subsector	USD million
Health	39
Reproductive health and population policies/programmes	35
Basic health	4
Health, general	<1
Non-communicable diseases (NCDs)	<1
Government and civil society	6
Agriculture, forestry, fishing	6
Agriculture	5
Fishing	<1
Education	3
Basic education	<1
Secondary education	2
Post-secondary education	<1
Other social infrastructure and services	1
Other sectors	1
Total sector allocable	56

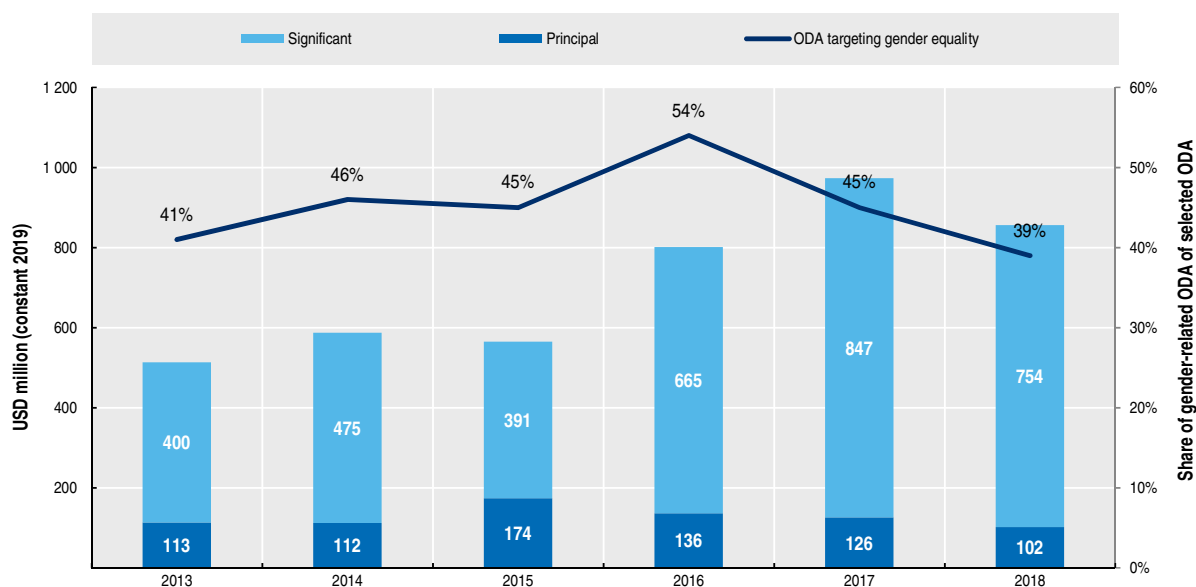
Note: Funding classified as Principal or Significant in DAC gender equality policy marker. The sample includes 15 international foundations, 10 of which provided funding in support of gender equality.

Source: OECD-DAC Creditor Reporting System.

ODA targeting gender equality has increased, peaking in 2017

ODA to Nigeria in support of gender equality increased over 2013-18. Total annual ODA flows increased by one-third during the period, while ODA targeting reduction of gender equality increased by two-thirds, peaking in 2017 (Figure 3.2). On average, 45% of the screened flows support gender equality over 2013-18, which corresponds to 25% of total ODA flows.

Figure 3.2. ODA towards gender equality to Nigeria, 2013-18



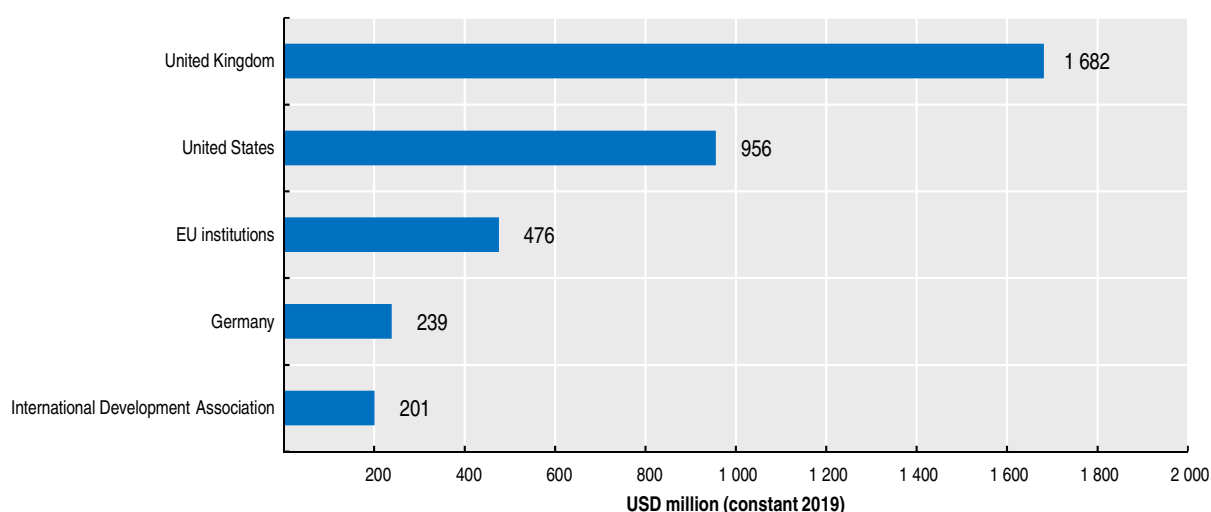
Note: “Principal” means that gender equality is the main objective of the project/programme and is fundamental to its design and expected results. The project/programme would not have been undertaken without this objective. “Significant” means that gender equality is an important and deliberate objective but not the principal reason for undertaking the project/programme. “ODA targeting gender equality (%)” represents the share of ODA that targets gender equality in all flows that have been screened by donors to determine whether they target gender equality.

Source: OECD-DAC Creditor Reporting System.

A small number of ODA donors provides most of the funds targeting gender equality in Nigeria

The United Kingdom, the United States and EU Institutions are the largest ODA donors for gender equality in Nigeria. Together, they provided more than USD 3.1 billion in 2013-18, representing nearly three-quarters of ODA with a gender equality objective (Figure 3.3).

Figure 3.3. Top 5 ODA donors to Nigeria based on gender equality funding, 2013-18, gross disbursements



Note: Funding classified as Principal or Significant in DAC gender equality policy marker.

Source: OECD-DAC Creditor Reporting System.

Similar to international philanthropy, most gender-related ODA targeted health and reproductive health and the government and civil society sectors

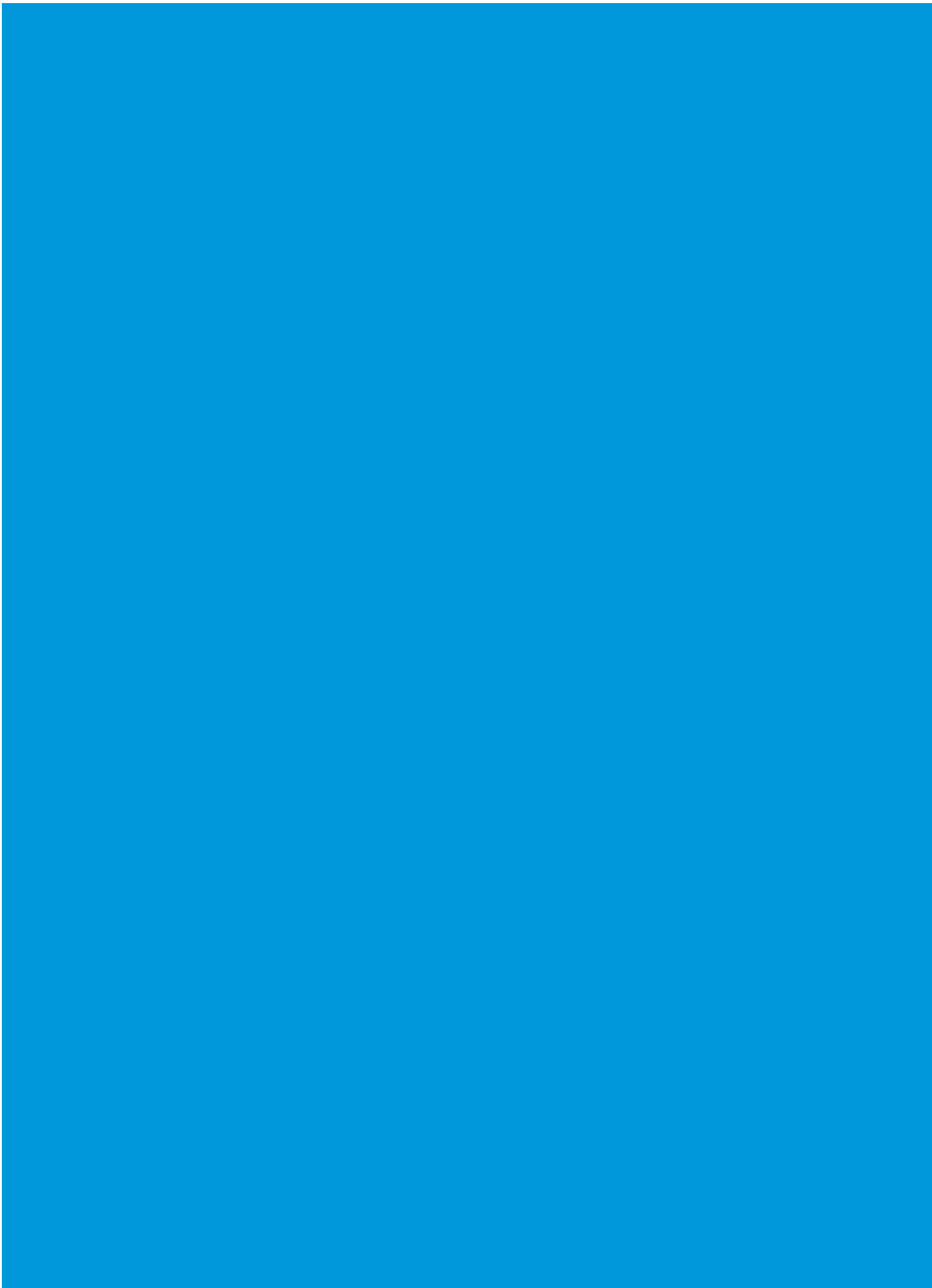
Most ODA funding targeting gender equality has concentrated in the areas of health, including reproductive health, and government and civil society (Table 3.2). Between 2013 and 2018, sector-allocable ODA with a gender equality objective totalled USD 4 290 million. Approximately 40% of these funds were allocated to health. Most of this funding was directed to basic health, which included, among others, malaria control (USD 350 million), infectious disease control (USD 180 million) and basic nutrition (USD 159 million). Gender-related ODA for reproductive health was mainly allocated to reproductive health care (USD 358 million) and family planning (USD 154 million). In the area of government and civil society, ODA funding towards gender equality financed elections (USD 87 million), democratic participation and civil society (USD 84 million), and legal and judicial development (USD 83 million), among others. Support towards conflict resolution, peace and security, primarily through civilian peace building, conflict prevention and resolution, reached USD 77 million.

Table 3.2. Top 5 ODA funding towards gender equality by sector and subsector, Nigeria, 2013-18

Sector and subsector	USD millions	Percentage
Health	1 726	40%
Basic health (incl. malaria control, infectious disease control, basic nutrition, basic health care, tuberculosis control, etc.)	871	20%
Reproductive health (incl. reproductive health care and family planning)	702	16%
Health, general (incl. health policy and administrative management, health education, medical services, medical research, etc.)	154	4%
Government and civil society	569	13%
Government and civil society – general	492	11%
Conflict, peace and security	77	2%
Emergency response	546	13%
Education	418	10%
Education, level unspecified	165	4%
Basic education	169	4%
Secondary education	64	1%
Post-secondary education	21	0%
Other sectors	1 031	24%
Total sector allocable	4 290	100%

Note: Funding classified as Principal or Significant in DAC gender equality policy marker. "Other sectors" excludes funding that was "unallocated/unspecified".

Source: OECD-DAC Creditor Reporting System.



4_ Key lessons and way forward



OECD CENTRE ON PHILANTHROPY
Data and analysis for development

Based on the findings related to philanthropic financing in Nigeria, this report makes three key recommendations. First, the philanthropic sector's transparency and effectiveness could benefit from increased data sharing. Relatedly, a second recommendation concerns the adoption of a clear taxonomy to distinguish philanthropic funders from other non-profit organisations in the country. Finally, foundations should consider addressing gender inequalities in states where discrimination against women and girls is high.

1. Keep encouraging data sharing to increase transparency and effectiveness in the philanthropic sector.

Regional associations of foundations and governments need to keep encouraging data sharing to increase transparency and effectiveness in the philanthropic sector. The scope and scale of domestic philanthropic giving in Nigeria remain largely uncertain. This research sought to bring more transparency to the sector and close knowledge gaps on philanthropic funding sources from within Nigeria. However, the response rate to the OECD survey was low, with only 12 of 56 invited organisations completing all questions of the survey. Grant- or project-level information is needed for a more complete understanding of the funding landscape in Nigeria, and to create the basis for more collaboration and co-ordination between funders. Associations of foundations could help consolidate information from foundations and help establish a culture that embraces open data. Key associations include the Africa Grantmakers' Affinity Group or the Southern African Grantmakers' Association.

2. Adopt a clearer taxonomy to distinguish philanthropic funders from other non-profit organisations.

The government could adopt a clearer taxonomy to distinguish philanthropic funders from other non-profit organisations. The non-profit sector does not distinguish clearly between donors and implementing organisations. Furthermore, Nigeria lacks legislation that defines and regulates philanthropic entities; for the most part, they belong to the broader non-profit sector. In addition, there is no specified tax code for philanthropic organisations: any non-profit organisation that derives profits from trade or business must pay income tax at the same rate as other corporate bodies, irrespective of the business activity or relevance to the non-profit's purpose (Council of Foundations, 2020_[4]). However, certain public benefit activities, including ecclesiastical, educational, charitable or sporting activities, can be recognised for tax benefits, such as exemption from income tax (Council of Foundations, 2020_[4]). This makes it difficult to distinguish between philanthropic donors and implementing organisations, as well as to identify income sources of organisations in the non-profit sector. A clear definition of foundations that distinguishes them from other organisations could ease analyses of the philanthropic landscape in Nigeria, and increase transparency in the sector.

3. Consider targeting dimensions of gender equality where discrimination is particularly high. Over 2013-18, 13% of domestic funding from a sample of 12 foundations supported programmes with a gender equality objective. They primarily supported education and training programmes, and health services for women and girls. Efforts also included support for women empowerment programmes and advocacy against violence against women. Yet, several challenges remain: a large proportion of girls continue to be married early; women take on the bulk of unpaid domestic work; and women have little decision-making power in the household. In the public sphere, women are barely represented in leadership positions and continue to face difficulties in access to justice. In future, gender-related giving could consider supporting interventions that address discrimination in the family and restricted civil liberties, two areas where women are particularly disadvantaged.

ANNEX A. Definitions

Philanthropy for development – OECD-DAC Definition

“Private philanthropic flows for development” refers to transactions from the private sector having the promotion of the economic development and welfare of developing countries as their main objective and which originate from foundations’ own sources, notably endowment, donations from companies and individuals (including high net worth individuals and crowdfunding) and legacies, as well as income from royalties, investments (including government securities), dividends, lotteries and the like. Philanthropic activities funded by other philanthropic foundations or governments are out of scope. Furthermore, charitable giving from religious institutions is only included if aimed at supporting development and improving welfare (Benn, Sangaré and Hos, 2018^[31]).

Official Development Assistance (ODA)

Starting with 2018 data, the new grant equivalent measure of ODA became the standard for reporting, with the headline ODA figures published on that basis (see below for ODA definition applicable up to 2017 data).

Definition of ODA, starting with 2018 data

The ODA grant equivalent is a measure of donor effort. Grants, loans and other flows entering the calculation of the ODA grant equivalent measure are referred to as ODA flows.

ODA flows

Official development assistance flows are defined as those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are:

- i. provided by official agencies, including state and local governments, or by their executive agencies; and
- ii. each transaction of which:
 - is administered with the promotion of the economic development and welfare of developing countries as its main objective; and
 - is concessional in character. In DAC statistics, this implies a grant element of at least (see note 4):
 - **45 per cent** in the case of bilateral loans to the official sector of LDCs and other LICs (calculated at a rate of discount of 9 per cent).
 - **15 per cent** in the case of bilateral loans to the official sector of LMICs (calculated at a rate of discount of 7 per cent).
 - **10 per cent** in the case of bilateral loans to the official sector of UMICs (calculated at a rate of discount of 6 per cent).
 - **10 per cent** in the case of loans to multilateral institutions (see note 1) (calculated at a rate of discount of 5 per cent for global institutions and multilateral development banks, and 6 per cent for other organisations, including sub-regional organisations) (see notes 2 and 3).

Loans whose terms are not consistent with the IMF Debt Limits Policy and/or the World Bank’s Non-Concessional Borrowing Policy are not reportable as ODA.

ODA grant equivalent measure

The ODA grant equivalent measure is calculated for ODA flows, as defined above. For loans to the official sector which pass the tests for ODA scoring [conditions i) and ii) above], the grant equivalent recorded as ODA is obtained by multiplying the annual disbursements on the loan by the loan’s grant element as calculated at the time of the commitment (see note 4).

Definition of ODA, up to 2017 data

The DAC defined ODA as “those flows to countries and territories on the DAC List of ODA Recipients and to multilateral institutions which are:

- i. provided by official agencies, including state and local governments, or by their executive agencies; and
- ii. each transaction of which:
 - is administered with the promotion of the economic development and welfare of developing countries as its main objective; and
 - is concessional in character and conveys a grant element of at least 25 per cent (calculated at a rate of discount of 10 per cent).

Notes:

1. This includes both loans in the form of core contributions to multilateral institutions (classified as multilateral ODA), loans channelled through multilateral institutions (classified as bilateral ODA), and loans to trust funds administered by these institutions.
2. The definition of concessionality remains to be clarified for other types of loans [e.g. loans to the private sector], and other non-grant instruments (e.g. equity). Pending clarification, the criterion “is concessional in character and conveys a grant element of at least 25 per cent (calculated at a rate of discount of 10 per cent)” remains in force for these instruments. See Addendum 3 for the reporting methods for PSI.
3. Discount rates consist of a base factor of 5%, which is consistent with the discount rate that IMF used in 2014 for calculating IMF grant element, and an adjustment factor of 1% for UMICs, 2% for LMICs and 4% for LDCs and other LICs. There is no adjustment factor for loans to global institutions and multilateral development banks, and an adjustment factor of 1 per cent for loans to other multilateral organisations, including sub-regional organisations. The DAC will regularly assess the need for adjusting discount rates, in particular following any change to the IMF rate.
4. The method for calculating ODA grant equivalent has so far been defined for bilateral loans to the official sector and for loans to multilaterals, not for loans to the private sector. The approach for measuring the donor effort in the use of private-sector instruments has not been agreed yet and is therefore not reflected in this interim version of the Directives (See Reporting Directives and Addenda section, Addendum 3 for the reporting methods of PSI on a cash flow basis.

For more information, see www.oecd.org/dac/financing-sustainable-development/development-finance-standards/officialdevelopmentassistance/definitionandcoverage.htm.

ANNEX B. Effective sample of respondents*

Organisation name	Organisation survey	Activities survey	Financial information provided for period	Total funding identified (USD millions constant 2018, 2013-18)
Aspire Coronation Trust (ACT) Foundation	Yes	Yes	2017-18	1.23
BudgIT Foundation	Yes	Yes	2013-18	4.26
Kiisi Trust Fund	Yes	Yes	2018	0.22
Foundation for Partnership Initiatives in the Niger Delta (PIND)	Yes	Yes	2015-18	14.50
Freedom Foundation	Yes	Yes	2013-18	2.60
MTN Nigeria Foundation	Yes	Yes	2013-18	38.49
Murtala Muhammed Foundation	Yes	Yes	2016-18	0.25
Oando Foundation	Yes	Yes	2016-18	5.18
Shehu Musa Yar'Adua Foundation	Yes	Yes	2013-18	4.48
The Rose of Sharon Foundation	Yes	Yes	2013-18	6.01
TY Danjuma Foundation	Yes	Yes	2013-18	9.17
Wellbeing Foundation Africa	Yes	Yes	2013-18	2.36

* In total 56 organisations were invited to participate, including many of Nigeria's largest domestic foundations. However, only 12 foundations replied to the OECD survey. The Tony Elumelu Foundation and UBA Foundation provided information at the continent level and, therefore, could not be included in this research. However, they are featured in OECD's report *Private Philanthropy for Development 2021: Data for Action* (OECD, 2021^[6]).

ANNEX C. The Social Institutions and Gender Index (SIGI) classifier for philanthropic activities

The OECD Development Centre's Social Institutions and Gender Index (SIGI) measures discrimination against women in social institutions across 180 countries. By considering laws, social norms and practices, the SIGI captures the underlying drivers of gender inequality with the aim to provide the data necessary for transformative policy change. See www.genderindex.org.

The SIGI has four dimensions that were used to classify each philanthropic initiative or project. Project names and descriptions were screened using a keyword search, based on terms selected for each of the SIGI dimensions, and then classified according to the criteria below. Every project or grant can, therefore, be attached to at most the four SIGI dimensions, leading to a score of 0 (none) to 4 (all dimensions).

SIGI dimension	Keyword search	Criteria for classification
Discrimination in the family	woman, women, girl, gender, feminine, adolescent, equality, equity, discrimination, abilities, home, family, economic, economy, childhood, infant, son, daughter, care, labour, motherhood, parenthood, marriage, domestic, work, pay, remuneration, elder, divorce, inheritance, widow, pregnancy, mother	Projects that 1) provide goods or services that free up time within the household; 2) provide educational or care services for both children or the elderly; 3) provide awareness about child marriages; 4) provide legal advice on matters related to the family.
Restricted physical integrity	woman, women, girl, sexual, gender, feminine, LGBT, adolescent, pregnancy, reproduction, reproductive, health, violence, victim, abuse, harassment, rights, motherhood, equality, equity, conflict, capacities, home, psychosocial, rape, contraception, abortion, planning, family, ablation	Projects that 1) provide services or information on reproductive health; 2) care for victims and survivors of domestic or other violence.
Restricted access to productive assets and financial resources	woman, women, girl, gender, feminine, adolescent, pregnancy, violence, femicide, equality, equity, conflict, capacities, home, entrepreneurship, entrepreneur, company, micro-enterprise, credit, savings, debt, empowerment, loan, economic, vocational, business, labour, training, access, financial, finance, bond, apprenticeship, university, course, peasant, productive, skill, motherhood, fatherhood, land, property, house, asset	Projects that 1) provide capital to women in the form of loans or other instruments; 2) training towards entrepreneurship; 3) university or advanced studies.
Restricted civil liberties	woman, women, girl, feminine, LGBT, gender, representation, politics, law, peace, conflict, victim, justice, transport, public, harassment, security, governance, leadership, judge, trial, police, legal, lawyer, identity, passport, ethnicity, indigenous, afro	Projects that 1) seek to defend or restore women's rights; 2) increase women's political participation or representation; 3) promote access to justice for women; 4) seek to improve the safety of women in public transport or in public spaces.

ANNEX D. Challenges in gender equality in Nigeria

Discrimination in the family

Gender-based discrimination in the family is high in Nigeria. Social institutions constrain a woman's opportunity to freely enter and dissolve marriage, to inherit her husband's property and share domestic responsibilities with other members in the household in an equal manner. They also undermine women's ability to participate in household decisions and make autonomous choices.

Women's legal rights and their capacity to invoke them vary depending on the law that governs their marriage (civil, Islamic or customary). Nigeria's plural legal system allows for multiple marital regimes to co-exist, providing women with different legal protections (OECD, 2019_[23]). The federal government has authority over civil marriages, protecting women from harmful practices such as early marriage or polygamy and granting them the same rights as men to enter and dissolve their marriage (OECD, 2019_[23]). Muslim marriages are subject to Islamic matrimonial law. Meanwhile, courts operating according to local customs make decisions over customary marriages (OECD, 2019_[23]). Women married under Islamic and customary law often do not enjoy the same rights as men to enter and dissolve their marriage. They may face harmful widowhood practices, polygamy and restrictions to inherit (OECD, 2019_[23]).

Entering marriage usually involves a bride price – a transfer of money or assets from the groom's family to the family of the future wife. Although bride prices are not required under civil law, the practice is widespread and gains strong support among Nigeria's population (V4C, 2015_[17]). Large shares of Nigerians also believe that a bride price "gives the husband the right to do whatever he wants with his wife" (V4C, 2015_[17]).

Despite efforts to prevent girl child marriage, Nigeria rests among the countries with the highest incident rates and absolute number of women married before their 18th birthday. In all, 43% of girls are married before turning 18 and 16% before age 15 (Girls not Brides, 2017_[26]). The legal framework on child marriage has loopholes that allow this practice to continue. The Marriage Act of 1990 sets the legal age of civil marriage at 21 years for men and women but allows for exceptions with parental and court approval (OECD, 2019_[23]). Since 2003, some Nigerian states adopted the Child Rights Act to incorporate the Convention of the Rights of the Child into domestic law, setting the minimum age at 18 without exceptions. However, states that have not adopted this Act have particularly high incident rates; Sharia law does not protect against early marriage (OECD, 2019_[23]). Furthermore, discriminatory attitudes uphold this practice: large shares of the population, strikingly more women than men, agree that "early marriage is important and should remain" (V4C, 2015_[17]). Nearly one in two Nigerians believe that "marrying girls young can help provide them security" (Haerpfer et al., 2020_[19]).

Women continue to carry the bulk of care and domestic work, while men are the main decision makers in child and family matters. Women spend on average 50% more time on unpaid work per day than their male counterparts (OECD, 2019_[25]). They are also almost exclusively responsible for childcare (V4C, 2015_[17]). Men's involvement rarely exceeds disciplining and playing with children (V4C, 2015_[17]). Although men's contribution to childcare remains limited, they dominate decisions about children's health and education, as well as visits to family and relatives (Haerpfer et al., 2020_[19]). Muslim and customary laws uphold men's authority over children and other household members. Under Islamic law, women are expected to obey their husband while he provides for the family (OECD, 2019_[23]). Children are deemed to belong to their father who usually receives custody in case of separation or divorce (Para-Mallam, 2017_[21]). Discriminatory social norms and attitudes reinforce the gendered division of work and male authority in the household. Most believe that men should have the final say in household decisions, that women should obey their husband, and that women's most important role is to cook and take care of her home and family (V4C, 2015_[17]).

Restricted physical integrity

Discriminatory social institutions impair women's physical integrity in Nigeria. Large shares of women are facing gender-based violence, are subject to female genital mutilation and lack agency over their own sexual and reproductive choices. Lack of legal protection and discriminatory social norms legitimise and manifest these harmful practices with serious consequences for the health of women and their children, social development and economic outcomes.

Violence against women, especially domestic abuse, is rampant in Nigeria. About one in three women report having experienced physical or sexual violence; and about one in five suffered violence perpetrated by

their husband or partner (DHS, 2018_[18]). Social norms and loopholes in the legal framework allow this practice to continue. For instance, one-quarter of the population still believes that wife beating is justified under certain circumstances (DHS, 2018_[18])⁵; and a large proportion (79% of male and 77% of female survey respondents) agrees with the statement that a woman cannot refuse to have sex with her husband (V4C, 2015_[17]). Some of these beliefs are integrated into law, curtailing women's rights to physical integrity (Enfield, 2019_[20]). For example, the Penal Code of Northern Nigeria allows men to discipline their wives as long as they do not inflict "grievous hurt" and local customs consider these "corrections" lawful [Penal Code section 55(1)(d)] (Legal Information Institute, 2021_[32]).

In 2015, the government passed the Violence against Persons Prohibition (VAPP) Act. A comprehensive law prohibiting all forms of violence against women and girls, including domestic abuse and granting support to survivors of violence. However, not all Nigerian states have adopted the law, which is necessary for it to become national law (OECD, 2019_[23]).

Female genital mutilation is prevalent and remains deeply entrenched in society. Nearly one in five women is circumcised in Nigeria and a slightly higher share believes the practice should continue (DHS, 2018_[18]). The 2015 VAPP Act outlaws and penalises this practice (UN Women, 2015_[33]). However, not all states have adopted this Act and banned female genital mutilation (OECD, 2019_[23]).

Women continue to face limited decision-making power regarding their sexual and reproductive health. Although prevention of pregnancy is widely considered as women's responsibility (V4C, 2015_[17]), men enjoy greater decision-making power about sexual and reproductive health (Haerpfer et al., 2020_[19]). Less than a third of married women (who are not pregnant) report making their own informed choices regarding sexual relations, contraceptive use and reproductive health care (DHS, 2018_[18]). Instead, men dominate decisions about the number of children to have, the time and frequency of sexual intercourse and the use of contraceptive methods (Haerpfer et al., 2020_[19]). Male control over women's reproductive autonomy undermines women's agency and has adverse consequences for women and their children. Change is urgently needed. Nigeria has a high proportion of women who want to delay or prevent childbearing but do not have access to contraceptive methods (19% of married or in-union women). It also has high maternal mortality (917 deaths per 100 000 live births compared to 717 in West and Central Africa and 211 in the world) (UNFPA, 2017_[34]).

Restricted access to productive and financial resources

Women's access to use, own and control productive and financial resources is limited in Nigeria. Discriminatory social institutions foster gender-based segregation in the labour market, undermine women's access to land and property, and pose obstacles to women's business performance.

Women are less likely than men to participate in the labour force and those that do, predominantly work in the informal sector with little opportunity for economic advancement and social protection. On average, women have lower earnings compared to men, work fewer paid hours and are less likely to obtain wage employment (Enfield, 2019_[20]; ILO, 2019_[15]; World Bank, 2020_[14]). Most working women (85%) are self-employed, contributing to a family business or holding subsistence-level enterprises without hired employees (World Bank, 2020_[14]). Given the informality of these work arrangements, many working women are vulnerable to economic shocks and have little opportunity to protect themselves from poverty (World Bank, 2020_[14]). In fact, one in three working women lives below the international poverty line of USD 1.90 per day (in purchasing power parity) despite her employment (ILO, 2019_[15]).

Discriminatory social beliefs and practices reinforce women's disadvantaged position in the labour market. Large shares of men and women continue to support traditional gender roles that confine women to their domestic responsibilities and emphasise men's role as the primary provider (Haerpfer et al., 2020_[19]). For instance, two-thirds of Nigeria's population believe that men should have more rights to a job than women when jobs are scarce. About the same proportion agrees it is almost certain to cause problems if a woman earns more money than her husband (Haerpfer et al., 2020_[19]). Moreover, 15% of the population disagrees with the statement that it is perfectly acceptable for a woman in their household to have a paid job outside her home (OECD, 2019_[25]). Religious beliefs and practices also influence women's participation in work outside the home. Muslim women, for example, are less likely to work in paid and visible employment than Christian women. Hence, they predominantly work from home, if they work at all (Adeyem, Odusina and Akintoye, 2016_[35]).

5. These circumstances are the following: 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, 2018_[18]).

Among women who work in the formal sector, few reach high-ranking leadership positions. The proportion of women in management positions amounted to 30% (in 2013) (ILO, 2019_[15]). Only 14% of firms had a female head and 16% a woman among the principal owners (in 2014) (World Bank, 2020_[14]). Gender stereotypes and prejudice against female leaders undermine women's ability to advance to high-ranking positions. A study across six geopolitical regions in Nigeria finds that more than half of men believe that "women are too emotional to be leaders" (V4C, 2015_[17]). Across the country, 74% of men and 54% of women believe that "men make better business executives than women" do (Haerpfer et al., 2020_[19]).

Women have limited access to productive assets and financial services and are less likely to grow successful businesses. Statutory law grants women the same rights as men to acquire, own and manage property. Women that are married under Islamic and customary law, however, face different legal rights. Under Islamic law, for instance, married women are allowed to own but cannot legally dispose of their property without their husband's approval (OECD, 2019_[23]); under customary law, land rights are generally granted to men but women can gain access through their husbands (OECD, 2019_[23]). In practice, women are less likely to own and manage household assets than their male counterparts. Only about one in ten women (compared to four in ten men) owns a house alone or jointly. Similar proportions apply to the ownership of land. Only a fraction of women (6%) report that they themselves – rather than their husbands (59%) – are the main decision maker regarding large household purchases (DHS, 2018_[18]). Moreover, female farmers have smaller yields per hectare than their male peers, partly due to lower access to production inputs such as fertiliser (Enfield, 2019_[20]; World Bank, 2020_[11]) and limited access to formal financial institutions (Adegbite and Machethe, 2020_[28]).

Restricted civil liberties

Women and men are granted equal formal rights to engage in politics and to access the justice system under civil law. In practice, however, gender stereotypes and harmful social norms prevent women from gaining visibility in politics and establishing equal treatment in courts across the country.

Women are still hardly visible in Nigerian politics. Women are underrepresented in both elective and appointive positions (Oloyede, 2015_[29]). Women occupy only 7 of Nigeria's 43 ministerial posts (16%) (Premium Times, 2021_[30]). In the National Assembly, women make up around 4% of members of the House of Representatives and about 7% of senators (IPU, 2021_[16]). Social norms and hostile attitudes towards women in political offices are prevalent and reinforce women's underrepresentation (OECD, 2019_[23]). Three-quarters of Nigeria's population continue to believe that men make better political leaders than their female counterparts (Haerpfer et al., 2020_[19]); and large shares of men (60% of male survey respondents) believe that women should spend their time and energy on care for their family rather than getting involved in politics (V4C, 2015_[17]).

Women's access to justice is still subject to gender-based discrimination. Under civil law, women and men have equal rights to sue and testify in courts, with equal weight of evidence, regardless of their marital status (Constitution, 1999_[36]). Under Sharia and customary law, however, women are not guaranteed equal treatment across all states and may face different rules to testify and be convicted (OECD, 2019_[23]). Over the past decades, Nigeria has made efforts to improve women's legal services, such as providing free legal counselling for survivors of violence and indigent women (OECD, 2019_[23]). Yet, budget allocations for legal support are tight and discrimination against women in legal procedures continues (OECD, 2019_[23]; Ntoimo and Ntoimo, 2021_[37]).

References

- Adegbite, O. and C. Machethe (2020), “Bridging the financial inclusion gender gap in smallholder agriculture in Nigeria: An untapped potential for sustainable development”, *World Development*, Vol. 127/104755, <https://doi.org/10.1016/j.worlddev.2019.104755>. [28]
- Adeyem, O., K. Odusina and A. Akintoye (2016), “Religion and labour force participation in Nigeria: is there any inequality among women?”, *African Journal of Reproductive Health*, Vol. 20/3, pp. 75-84, <https://www.ajol.info/index.php/ajrh/article/view/147893>. [35]
- Benn, J., C. Sangaré and T. Hos (2018), “Private Foundations’ Giving for Development in 2013-2015: Ongoing efforts to better reflect private philanthropic giving in OECD-DAC statistics on development finance”, *OECD Development Co-operation Working Papers*, No. 44, OECD Publishing, Paris, <https://doi.org/10.1787/fed825bf-en>. [31]
- Constitution (1999), *Constitution of the Federal Republic of Nigeria*, <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>. [36]
- Council of Foundations (2020), *Nonprofit Law Nigeria*, Council of Foundations, Washington, DC, <https://www.cof.org/country-notes/nonprofit-law-nigeria>. [4]
- DHS (2018), *Demographic Health Survey*, website, <https://www.statcompiler.com/en> (accessed on 31 January 2022). [18]
- Enfield, S. (2019), *Gender Roles and Inequalities in the Nigerian Labour Market*, K4D Helpdesk Report, Institute for Development Studies, Brighton, <https://opendocs.ids.ac.uk/opendocs/handle/20.500.12413/14727>. [20]
- Girls not Brides (2017), “Nigeria Prevalance Rates”, webpage, <https://www.girlsnotbrides.org/child-marriage/nigeria/#:~:text=43%25%20of%20girls%20in%20Nigeria,18%20in%20the%20world%20%E2%80%93%203%2C742%2C000>. (accessed on 31 January 2022). [26]
- Haerper, C. et al. (2020), “Round Seven – Nigeria-Pooled Datafile. Madrid, Spain & Vienna, Austria: JD Systems I”, *WVS Wave 7 2017-2020*, World Values Survey, <https://doi.org/doi.org/10.14281/18241.1>. [19]
- ILO (2019), “Labour Statistics on Women”, webpage, <https://ilostat.ilo.org/topics/women/> (accessed on 31 January 2021). [15]
- IPU (2021), “Nigeria”, *IPU Parline*, (database), https://data.ipu.org/content/nigeria?chamber_id=13562 (accessed on 28 February 2022). [16]
- Lawanson, O. and D. Umar (2019), “Gender inequality and its implication for inclusive growth in Nigeria from 1980 to 2018”, *Asian Economic and Financial Review*, Vol. 9/7, <https://pdfs.semanticscholar.org/3101/e9fda507625434b5637891c17b0de54ad5cd.pdf>. [10]
- Legal Information Institute (2021), “Nigeria Penal Code Act”, webpage, https://www.law.cornell.edu/women-and-justice/resource/nigeria_penal_code_act (accessed on 31 January 2022). [32]
- Makinde, O., C. Onyemelukwe and A. Onigbanjo-Williams (2017), “Rejection of the Gender and Equal Opportunities Bill in Nigeria: A setback for sustainable development goal five”, *Gender in Management*, Vol. 32/3, <https://www.emerald.com/insight/content/doi/10.1108/GM-02-2017-0023/full/html>. [22]
- NBS (2019), *Statistical Report on Women and Men in Nigeria*, National Bureau of Statistics, Abuja, <https://nigerianstat.gov.ng/elibrary>. [12]
- Ntoimo, L. and F. Ntoimo (2021), “Who owns a child? Conflict of culture and human right in the dissolution of customary law marriage in Nigeria”, *Journal of Divorce & Remarriage*, Vol. 62/5, pp. 398-409, <https://doi.org/10.1080/10502556.2021.1871842>. [37]
- OECD (2021), *Private Philanthropy for Development – Second Edition: Data for Action, The Development Dimension*, OECD Publishing, Paris, <https://doi.org/10.1787/cdf37f1e-en>. [6]
- OECD (2020), “Exchange rates (indicator)”, [http://doi: 10.1787/037ed317-en](http://doi:10.1787/037ed317-en) (accessed on 12 December 2020). [1]
- OECD (2019), “DAC and CRS Code Lists”, webpage, <https://www.oecd.org/dac/stats/dacandcrscodelists.htm> (accessed on 6 March 2019). [5]
- OECD (2019), “Gender, Institutions and Development Database (GID-DB)”, *OECDStat*, (database), <https://stats.oecd.org/Index.aspx?DataSetCode=GIDDB2019> (accessed on 28 February 2022). [25]
- OECD (2019), “Nigeria Country Profile”, *Social Institutions and Gender Index*, OECD Development Centre, Paris, <https://www.genderindex.org/wp-content/uploads/files/datasheets/2019/NG.pdf>. [23]
- OECD (2019), *SIGI 2019 Global Report: Transforming Challenges into Opportunities, Social Institutions and Gender Index*, OECD Publishing, Paris, <https://doi.org/10.1787/bc56d212-en>. [8]
- OECD (2019), “Social Institutions and Gender Index”, *2019 Results*, webpage, <https://www.genderindex.org/ranking/> (accessed on 28 February 2021). [24]
- OECD (2018), *Private Philanthropy for Development*, The Development Dimension, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264085190-en>. [3]

- OECD (n.d.), “Creditor Reporting System (CRS)”, *OECDStat*, database, <https://stats.oecd.org/Index.aspx?DataSetCode=crs1> (accessed on 31 January 2022). [2]
- OECD netFWD (2019), “Insights on philanthropy for gender equality”, OECD Development Centre, Paris, http://www.oecd.org/development/networks/Final_Gender_WG_Policy_Note_7319.pdf. [7]
- Oloyede, O. (2015), “Monitoring participation of women in politics in Nigeria”, National Bureau of Statistics, Abuja, https://unstats.un.org/unsd/gender/Finland_Oct2016/Documents/Nigeria_paper.pdf. [29]
- Para-Mallam, F. (2017), “Gender equality in Nigeria”, in *Gender Equality in a Global Perspective*, Routledge, New York. [21]
- Premium Times (2021), “International Women’s Day: Presidency lists Buhari’s female appointees”, 7 March, Premium Times, <https://www.premiumtimesng.com/news/top-news/447491-international-womens-day-presidency-lists-buharis-female-appointees.html>. [30]
- UIS (2016), “Nigeria”, *Institute for Statistics*, (database), <http://uis.unesco.org/en/country/ng> (accessed on 28 February 2021). [13]
- UN Women (2015), “Violence Against Persons Act (FGM)”, *Global Database on Violence against Women*, (database), [https://evaw-global-database.unwomen.org/en/countries/africa/nigeria/2015/violence-against-persons-act-fgm#:~:text=The%20Violence%20Against%20Persons%20\(Prohibition,offenders%3B%20and%20for%20related%20matters](https://evaw-global-database.unwomen.org/en/countries/africa/nigeria/2015/violence-against-persons-act-fgm#:~:text=The%20Violence%20Against%20Persons%20(Prohibition,offenders%3B%20and%20for%20related%20matters). (accessed on 28 February 2021). [33]
- UNFPA (2017), “Nigeria”, *World Population Dashboard*, (database), <https://www.unfpa.org/data/world-population/NG> (accessed on 31 January 2022). [34]
- V4C (2015), *Nigeria Men and Gender Equality Survey*, Voices4Change, <https://promundoglobal.org/wp-content/uploads/2016/03/V4C-Nigeria-Men-and-Gender-Equality-Survey-NiMAGES.pdf>. [17]
- WEF (2020), *Global Gender Gap Report*, World Economic Forum, Cologny, Switzerland, http://www3.weforum.org/docs/WEF_GGGR_2020.pdf. [9]
- World Bank (2020), *Nigeria on the Move : A Journey to Inclusive Growth*. Systematic Country Diagnostic, World Bank, Washington, DC, <https://openknowledge.worldbank.org/handle/10986/33347>. [11]
- World Bank (2020), *World Bank Open Data*, <https://data.worldbank.org/> (accessed on 31 January 2021). [14]
- World Bank (2020), *World Development Indicators*, (database), <https://datacatalog.worldbank.org/dataset/world-development-indicators> (accessed on 25 March 2021). [27]

