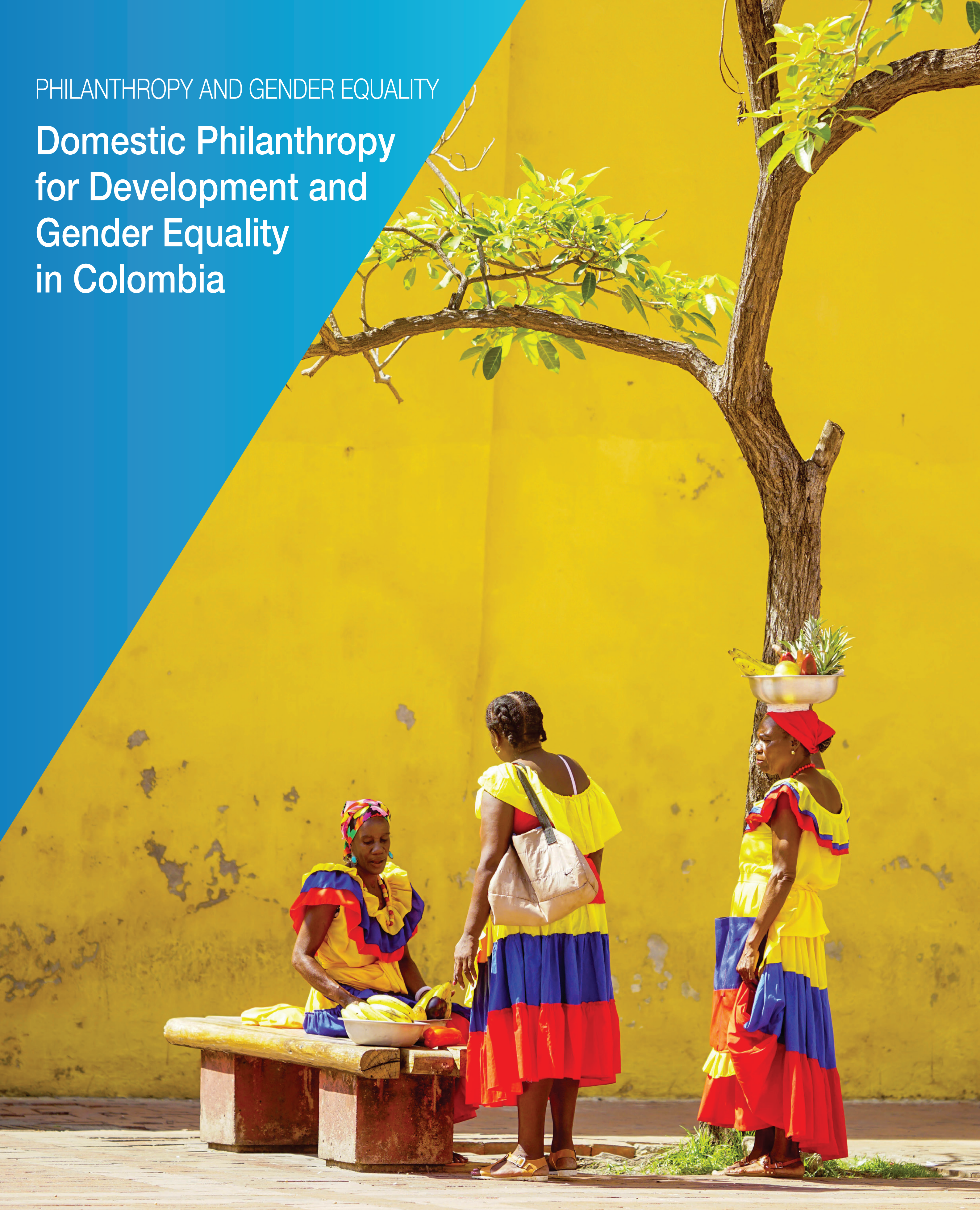
PHILANTHROPY AND GENDER EQUALITY

Domestic Philanthropy for Development and Gender Equality in Colombia



OECD CENTRE ON PHILANTHROPY
Data and analysis for development

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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 Agenda 2030.

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Foreword

This report analyses the domestic philanthropic giving for development and gender equality in Colombia. It builds on data and insights collected through an OECD survey deployed among 54 large philanthropic organisations in Colombia. The report does not examine the effects of the COVID-19 pandemic on domestic philanthropy in Colombia given that the survey covered the period 2013-18. Instead it provides solid baseline information against which to monitor the evolution of the domestic philanthropic flows in the aftermath of the pandemic.

This study was carried out by the OECD Centre on Philanthropy, in partnership with the Asociación de Fundaciones Empresariales y Familiares de Colombia (AFE).

The Colombia study is part of the OECD Centre on Philanthropy's research in five emerging economies (The People's Republic of China, Colombia, India, Nigeria and South Africa). This research aims to help shed light on domestic philanthropy's contribution to development and to suggest recommendations to amplify its effectiveness to help address critical issues outlined in Agenda 2030.

This report was written under the guidance of and with inputs from 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 Centre, and benefited from inputs and comments from colleagues in the Networks, Partnerships and Gender Division (Hyeshin Park, Pierre de Boisséson, Alejandra Maria Mensenes, Ewelina Oblacewicz, Laura Abadia, Sarah Stummbillig, Raymond Shama, Noemi Milo, Franziska Fischer and Zélie Marçais) and in the 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 report was edited by Mark Foss, to whom we would also like to express our gratitude.

The OECD Development Centre is grateful to all the organisations that voluntarily agreed to participate in this project by sharing their data. We are also grateful to the Asociación de Fundaciones Empresariales y Familiares de Colombia (AFE) for facilitating access to its member foundations, preliminary data and support throughout this research. Particular thanks go to Jaime Matute, Executive Director of AFE; Maria Alejandra Ronderos, AFE Partnership Co-ordinator; and Diana Larisa Caruso for her support in the data collection and preparation of the report.

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Abbreviations and acronyms

AFE Asociación de Fundaciones Familiares y Empresariales de Colombia

CRS Creditor Reporting System (OECD)

DAC Development Assistance Committee (OECD)

DANE Departamento Administrativo Nacional de Estadística (Colombia)

DIAN Dirección de Impuestos y Aduanas Nacionales (Colombia)

GDP Gross domestic product

GNI Gross national income

LAC Latin America and the Caribbean

MPI Multidimensional Poverty Index

NGO Non-governmental organisation

ODA Official development assistance

OECD Organisation for Economic Co-operation and Development

PPP Purchasing power parity

SIGI Social Institutions and Gender Index (OECD)

USD United States dollar

Exchange rates and deflators

Throughout this report, unless otherwise stated, nominal end-of-year exchange rates are used to convert Colombian pesos (COL) to United States dollars (USD). Consumer Price Index annual change in Colombia (OECD, 2020[1]) and the deflator for constant 2018 USD in the table below:

Year	COL - USD Nominal end-of-period exchange rate	Consumer Price Index in Colombia (annual percentage change)	USD CPI deflator (2018=100)
2013	1.923	2.02	0.80
2014	2.392	2.90	0.82
2015	3.149	4.99	0.86
2016	3.001	7.51	0.93
2017	2.972	4.31	0.97
2018	3.275	3.24	1.00

Executive summary

The focus of this study is two-fold; the first objective is to provide open, reliable and comparable data and analysis on the scope, scale and diversity of domestic philanthropic flows in Colombia. Colombia is estimated to receive close to USD 34.5 million annually from international foundations, but these figures do not consider funding from domestic foundations. Yet Colombia has a long-standing tradition of private philanthropy, which has become more organised over the past decade. The second objective is **to provide an in-depth focus on domestic philanthropy's support to gender equality**, given that only a small proportion (less than 1%) of global philanthropic flows in developing countries directly addressed women's needs like preventing violence or supporting women's rights organisations (OECD, 2018[2]). Colombia has made important advances towards gender equality in recent years, and yet persistent challenges remain for women. These include the burden of providing unpaid care, gender-based violence and access to justice – all of which are experienced more severely by women in rural areas than by those in urban areas.

The study finds that **the level of domestic philanthropy is significantly higher than that of international philanthropy towards Colombia, though modest compared to official development assistance (ODA)**. Philanthropic domestic giving by the largest organisations in the country amounted to approximately USD 600 million between 2013-18, averaging USD 100 million per year. This represents three times the funding from international foundations (which stood at an average of USD 34 million per year in 2015). It is close to 10% of average yearly net ODA in the country, which has been decreasing as a percentage of gross national income. In addition, domestic philanthropic funding in Colombia is highly concentrated, with the top 15 foundations representing 80% of total funding.

The Colombian foundation sector is dominated by corporate foundations and operating foundations. For the most part, foundations in Colombia are not purely donors or grant makers: 30 foundations (55%) donate to other organisations and, simultaneously, finance and implement their own programmes; only 4 foundations focused solely on donations. In addition, around one-fourth of foundations received resources from the Colombian public sector, either from national or local governments. This means that foundations are tightly intertwined with the public sector, either in joint implementation of programmes or through public spending on its behalf. A more detailed accounting of public and private financing within foundations in Colombia will be key to fully understand the sector.

Domestic philanthropy is highly concentrated in the education sector. More than a third (35%) of total domestic philanthropy (USD 211 million) relates to education facilities and training, including development and maintenance of infrastructure, as well as equipment for schools. Funding for education spreads across almost all organisations, as 47 of 54 foundations have at least one education project.

Geographically, funding from domestic philanthropic organisations is highly concentrated in dense urban areas, particularly Antioquia (23%) and Cundinamarca (9%). There is no clear relationship between aggregate funding and poverty incidence in each region, as measured by the Multidimensional Poverty Index. Both regions with high poverty and those just below the poverty line have so far received a similar level of funding.

The practice of collaboration, including through co-funding with peers and local government, is well-established in Colombia. A few organisations are at the centre of most foundation-to-foundation co-financing. Close to USD 12 million has been implemented through co-financing operations, which often include one or more public sector agencies as well.

Foundations in Colombia generate a wide variety of evidence from their programmes, ranging from needs assessments to randomised control trials, but rarely share programmatic knowledge and evidence with peers. All foundations surveyed monitor their programmatic work, and most use either needs assessment or perception surveys to better understand outcomes and receive feedback from beneficiaries. However, this knowledge is not widely shared. Indeed, most foundations only share their financial information and annual reports, as mandated by regulation. Beyond that, information and knowledge sharing is limited.

Around 8% of domestic philanthropic flows between 2013-18 targeted (directly or indirectly) at least one dimension of gender inequality identified in the OECD Social Institutions and Gender Index. Most funding in support of gender equality is directed towards improving women's access to resources. This is implemented primarily by foundations themselves, mainly through scholarships that provide access to higher education and professional training.

Based on these findings, the report makes the following recommendations:

- **Disentangle public and private resources operated by philanthropic organisations in Colombia**. The majority of philanthropic organisations sampled operate a mix of resources. These range from their endowments or revenues from commercial activities to public resources and partnerships with governments. This makes it difficult to distinguish private financing from the philanthropic sector in the country. The recent tax reform increased the transparency of the philanthropic sector through disclosure requirements and oversight. However, further efforts are needed from the side of donors and foundations to disclose relevant information about their activities. This is especially the case for activities co-financed by public sector agencies.
- **Trace the expansion of the non-profit sector into entrepreneurship and microfinance activities**. With the 2016 tax reform, the activities in the non-profit sector that determine the scope of the Special Tax Regime have been expanded, and now explicitly include commercial activities. With non-profit organisations deriving more revenue from commercial activities, they can come into direct competition with the for-profit sector, which can lead to unfair competition due to the advantages these organisations have under the special regime. Nevertheless, with a more open and transparent non-profit sector, it will be possible to assess whether these meritorious activities provide the right space for innovation and programmes that improve well-being.
- **Extend data sharing beyond legal requirements**. The recent tax reform strengthened disclosure requirements and oversight. Foundations could greatly benefit from disclosing additional relevant information about their activities, in particular geographical and co-financing data. Most foundations surveyed, through AFE, carry forward the transparent publication of their activities, which is an important asset for the sector and good practice for the region. This additional step towards transparency in the sector will prove useful when foundations want to collaborate, since open information facilitates the identification of partners.
- **Scale up collaboration in key sectors and regions**. A high concentration of philanthropic funding in Colombia in a few areas and regions offers an opportunity to scale impact through collaboration and co-funding. Education is the most prominent focus of philanthropic giving, receiving more than a third of all funding; 90% of surveyed foundations have activities in this area. Close to 70% of domestic funding is concentrated in Antioquia, Cundinamarca, Bogotá, Atlántico and Valle del Cauca. Such a concentration of funding, coupled with a solid network of foundations, provides a good basis for deeper collaboration. This would also create potential for co-funding between foundations working on similar ideas or in the same regions that could be facilitated through thematic and regional working groups. Currently, only 1% of philanthropic funding for education was channelled through co-funding between foundations participating in the survey (between 2013 and 2018). Education is a local service (e.g. even foundations working in the same region may support different schools). Therefore, co-funding may be naturally limited. However, co-funding of activities such as research, advocacy and policy dialogue could be considered. In addition, the education sector attracts funding not only from domestic philanthropy, but also from international philanthropists, the private sector and ODA providers. Domestic foundations working in education could consider joining platforms, such as Fundación Empresarios por la Educación. This would facilitate a clearer understanding of each other's priorities and provide opportunities for broader partnerships.
- **Reinforce peer learning and knowledge sharing**. Foundations in Colombia produce a wide variety of knowledge and evidence, ranging from needs assessments to randomised control trials. However, this wealth of knowledge is not systematically shared with peers. While foundations may be reluctant to publicly share this information, they could usefully share it with foundations working on similar areas to promote peer learning. Thematic working groups may provide not only a platform for partnerships, but also a safe space for frank discussions about what worked and, most importantly, what did not work, including pitfalls and difficulties faced during implementation.
- **Build a unified voice in relation to external stakeholders, such as the government**. An association of foundations is a powerful vehicle to develop a collective voice. The government frequently deals with competing agendas and requests from different foundations, which can often prove cumbersome and ineffective. Having the foundations' association support the forming of coalitions around specific topics would allow foundations to move beyond their role as individual entities. In this way, they could approach the government with a single, unified voice, which would be more powerful and credible.

- **Invest in smart design of women's economic empowerment programmes: appropriate targeting and gender-sensitive programming can make the difference**. Colombian foundations working in the area of gender equality focus mainly on improving women's access to financial and productive resources (women's economic empowerment).
    - **For economic empowerment programmes to be effective for women, their design needs to be thoroughly tailored towards the needs of their target group and take gender-specific constraints into account**. Foundations should work with their field partners to conduct rigorous needs assessments, and draw lessons from existing evidence to inform gender-sensitive programme design. The evidence shows effectiveness of economic empowerment programmes is often contingent on sociodemographic and socio-economic factors.
    - **Furthermore, programmes are more effective if they consider and address women's day-to-day constraints**. Women, for instance, face greater pressure to distribute money they receive to other family members rather than investing it in their own business. To address this obstacle, service providers may grant women access to cash transfers through transactions to private phones or individual saving accounts. As concerns training programmes that require attendance, locations should be easily accessible to account for women's travel and time constraints. Programmes can also encourage programme participation with a friend to increase take-up, regular attendance and completion rates and provide access to family planning and childcare.
- **Include gender-sensitive design more systematically into education programmes to make them work for women**. With more than a third of total funding from domestic philanthropy implemented through the education sector, foundations in Colombia have the potential to support gender equality through that channel. Colombia has a high share of youth that is neither in employment, training nor education, and women are over-represented in this category (32% of women compared to 16% of men aged 15-24). Women in Colombia face a myriad of barriers to transition from education into the labour market (including a high burden of domestic work and unpaid care work). However, investments that provide young people with vocational and life skills constitute a promising avenue to improve women's economic opportunities, provided they cater to their needs and constraints. These programmes can also be combined with modules focused on information on sexual health, family planning and marriage to help prevent early pregnancy and marriage/cohabitation, and improve women's economic opportunities in the longer term.
- **Invest in knowledge on effective interventions to address pervasive gender norms**. Discriminatory social beliefs about what is appropriate for a woman or man continue to undermine women's access to productive and financial resources and moderate the impact of women's empowerment programmes. There is encouraging evidence showing that sticky social norms and individual attitudes are amenable to change, yet there is still much room to learn about why and how these approaches work. School-based interventions, sensitisation programmes on gender issues, or mass and social media interventions that aim to change discriminatory attitudes and beliefs show great promise. Yet little is known about whether these interventions alone can improve women's economic opportunities and outcomes, or how they can best be combined with common economic empowerment interventions (such as vocational training and microcredit). Furthermore, working with women to improve their request for financial products, self-confidence and employment/entrepreneurial skills might not suffice if financial service providers and employers have discriminatory gender attitudes, beliefs and behaviours that disfavour women. Exploring avenues to reduce gender-based stereotypes among those who provide economic opportunities could level the playing field between men and women, and sustainably improve women's economic empowerment.

1_Introduction

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Data and analysis for development

1.1. Background and objective of the research

The focus of this study is two-fold; the first objective is to provide open, reliable and comparable data and analysis on the scope, scale and diversity of domestic philanthropic flows in Colombia. Private philanthropy for development is a growing source of funding for middle- and low-income countries. Estimated at close to USD 8 billion a year (OECD, 2018[2]), it supports a range of issues outlined in Agenda 2030. Colombia receives nearly USD 34.5 million annually in private philanthropy from international foundations. Yet domestic philanthropy is rising in many emerging markets, sometimes even surpassing international philanthropic flows. India, for example, is the largest recipient of philanthropic funding in the world with over USD 390 million per year (OECD, 2019[3]). Nevertheless, domestic financing in India, from private philanthropy and corporations, has recently surpassed financing from international foundations. In Colombia, information on the number of philanthropic organisations and their available resources cannot be readily obtained.[1] Although the philanthropic sector is not fully quantified, a 2015 survey identified funding from a sample of 83 large non-profit organisations. Among its findings, it estimated total spending at USD 209 million in 2015 alone,[2] with average spending of USD 2.5 million per organisation (Villar, 2018, p. 47[4]). Moreover, the recent tax reform (Law 1819 of 2016) introduced new elements to regulate the non-profit sector. These changes redefined its scope, increasing the requirements of organisations to be part of, and remain within, the Special Tax Regime. This redefined the scope of possible activities for non-profit organisations. However, as of 2019, the reform had yet to be fully implemented.

The second objective is to provide an in-depth focus on domestic philanthropy's support to gender equality. This responds to the small proportion (less than 1%) of global philanthropic flows to developing countries that directly address women's needs like preventing violence or supporting women's rights organisations (OECD netFWD, 2019[5]). Colombia has made important advances towards gender equality in recent years, and yet persistent challenges remain for women, including the burden of providing unpaid care, gender-based violence and access to justice (OECD, 2020[6]).

The study's ultimate aim is to provide data and analysis that will help foundations, both domestic and international, make more informed decisions, and to identify and engage with peers working on similar issues or target areas. This study will also benefit other development stakeholders working in or with Colombia. These range from non-profits seeking philanthropic funding, to official donors that may wish to co-ordinate and/or partner with foundations. It also includes the media and citizens who may wish to know more about philanthropy's role, potential and activities.

1.2. Sample and methodology

The study was developed based on grant-level data and insights collected between September 2019 and March 2020 through a survey targeting the largest philanthropic organisations in Colombia.

Sample frame

The reference population for Colombia is defined as all philanthropic foundations, or other private organisations, that provide grants and donations or develop projects in areas relevant to economic and social development (OECD, 2018, p. 31[2]). Given this report aims to aggregate information on private grant-making organisations in Colombia, it considers non-profit philanthropic organisations that meet certain criteria. The organisations must:

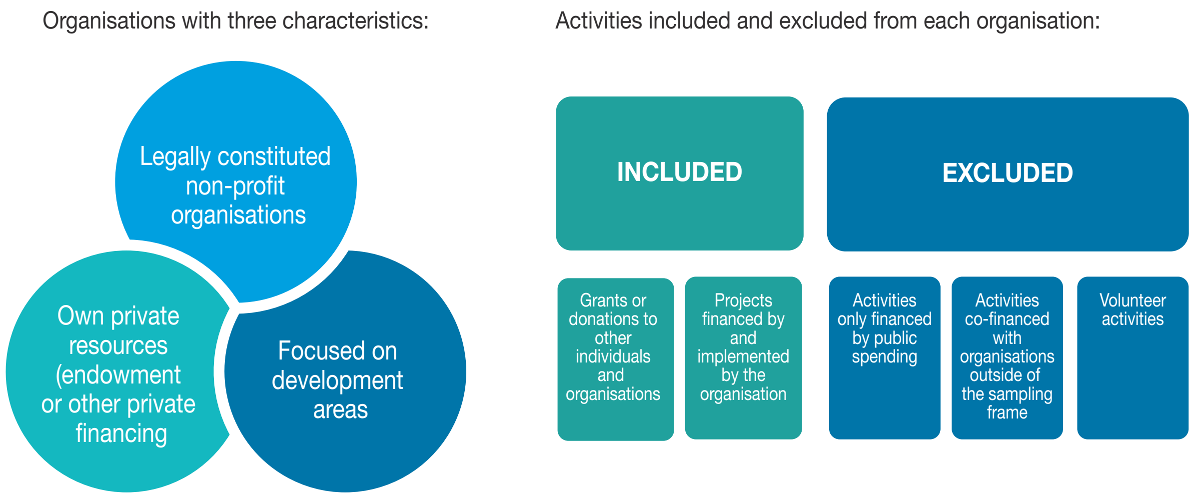
- have legal personhood (Article 633 of the Colombian Civil Code, Law 84 of 1873)
- be registered with the Chambers of Commerce (Decree 2150 of 1995 and Decree 019 of 2012) and in the Single Tax Registry (RUT) (Decree 2460 of 2013)
- pursue a social or community purpose (Law 1819 of 2016)

1. As of October of 2019, 23 210 non-profit organisations were registered in the Special Tax Regime (DIAN, 2020[74]), but the number of philanthropic donors is unknown.

2. 9 billion Colombian Pesos (COL) at a nominal exchange rate of COL 2.956 per USD.

- 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 Colombia**



Surveys underpinning this study

The OECD deployed two surveys. First, an organisational survey captured several dimensions of the organisations' set-up. Second, a 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[2]). The grant survey uses the OECD,s Development Assistance Committee (DAC) Creditor Reporting System (CRS) functional classification of allocations (OECD, 2019[7]). As such, it gathers detailed grant information under standards that allow comparisons with other financing for development, such as official development assistance (ODA).

Some organisational activities were excluded from the grant survey. These included activities solely financed by the public sector through a non-profit organisation, through government procurement; activities financed by other non-profit organisations that were not included in the survey sample; and volunteer activities that do not represent an explicit expenditure on behalf of the organisation, e.g. company employees carrying out non-remunerated volunteer activities (Figure 1.1).

Moreover, organisations invited to participate could choose to make all information gathered through the survey publicly available or keep detailed information undisclosed. Publishing only aggregate metadata at the organisational or sector level helps overcome some organisations' concerns about confidentiality and the security of their grantees.

Survey uptake and response rate

The survey targeted an initial sample of 95 philanthropic organisations in Colombia, identified through secondary research and recommendations from AFE. Not all organisations from this population were part of the sampling frame. Therefore, the survey excluded organisations that were fully funded through contracts with the public sector. From the remaining group, a non-random stratified sample was used to invite the largest organisations to participate in the survey. It used replacement when organisations invited did not fit the sampling frame or declined to participate.

In all, 54 organisations (Annex B) replied to the OECD survey in its entirety. The collected data described in this report cover the period 2013-18. The sample consisted of 33 corporate foundations, 12 independent foundations with a private endowment and 9 family foundations. This wider coverage made it possible to identify and classify 2 299 activities, projects or grants (Table 1.1). Ten organisations invited to participate did not fit the sample frame, and were excluded from the analysis. They consisted of think tanks, non-governmental organisations (NGOs), non-profit organisations funded only by public resources, and foundations from publicly-owned enterprises.

Table 1.1. **OECD survey uptake in Colombia**

Survey	Invited to participate (1)	Excluded (outside sample frame) (2)	Included (within sample frame) (3) = (1) – (2)	Response rate (4)
Organisational survey	95	10	85	85
Grant survey	95	10	85	54
Effective response rate				**64%**

Estimates of funding towards gender equality

To clarify how foundations are contributing to gender equality, the survey introduced a new measure. It 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 (OECD, 2019[8]). Each project or grant from the foundations sampled was associated with at least one dimension identified within this index: i) discrimination in the family; ii) restricted physical integrity; iii) restricted access to productive and financial resources; and iv) restricted civil liberties. Rather than merely using a gender marker, this framework provides a more granular view of philanthropic efforts towards this goal by focusing on the channels used to achieve gender equality (see Annex E).

1.3. The context of philanthropy in Colombia

Philanthropy is part of a broader non-profit sector in Colombia that has a constitutional rank that supports and encourages its existence. The 1991 Constitution framed the right to free association that provides ample space for the non-profit sector to operate. Furthermore, it created incentives for the sector to develop cultural, scientific, technological and artistic activities.

The country's recent evolution can help put private philanthropic financing within a broader context to better understand the role of philanthropic financing towards development in Colombia. To that end, the study explores financing in terms of economic growth, inequality, poverty reduction, inflows of ODA and recent developments in the regulation of the non-profit sector.

Economic and social indicators have improved, but inequality remains high

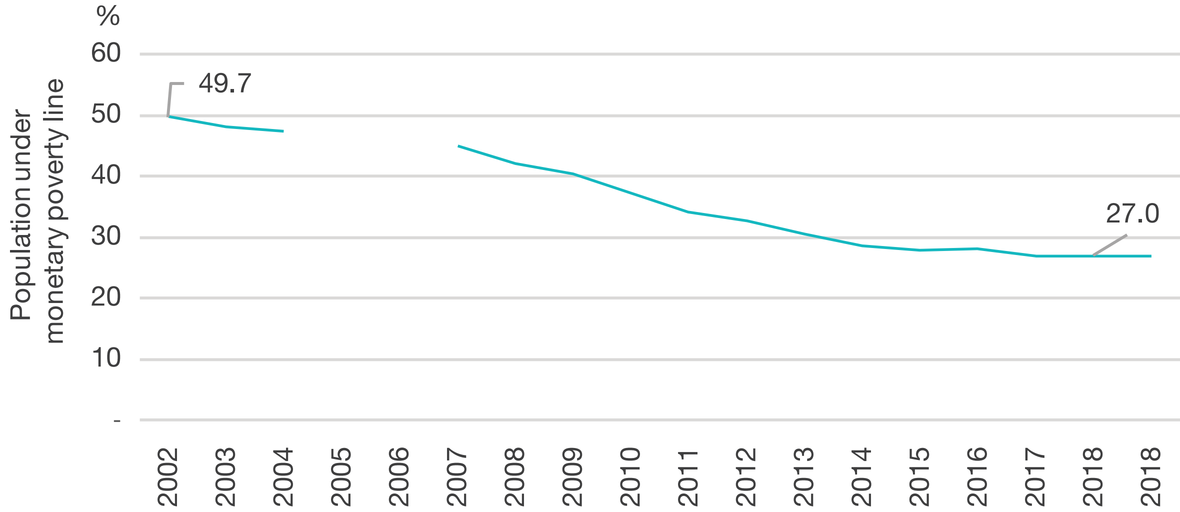
Colombia has experienced sustained economic growth since the beginnings of the 1990s and is classified as an upper middle-income economy (World Bank, 2020[9]). Real gross domestic product (GDP) growth averaged 3.47% between 1991 and 2018, experiencing negative growth only in 1999. This led to a substantive improvement in GDP per capita, which grew from USD 7 729 in 1990 to USD 13 321 in 2018 (constant 2011 PPP dollars) (World Bank, 2020[10]).

During the past two decades, the poverty rate has fallen. The rate, measured as the proportion of the population below the national poverty line, fell from 49.7% to 27.0% over 2002-18. There was a persistent gap between urban and rural areas and between regions (Figure 1.2). While most regions are above the national poverty rate, more than half of the population remains in poverty in Chocó, La Guajira and Cauca.

Even though social indicators have improved, Colombia remains a highly unequal country with large regional disparities (OECD, 2019, p. 43[12]). Its ranking on the Gini Index of income inequality[3] has decreased in recent years, from 0.55 in 2002 to 0.49 in 2017. However, it retains one of the highest rankings in the world: in 2017, Colombia was the fourth most unequal country in Latin America and the Caribbean (LAC) after Brazil, Honduras and Panama (World Bank, 2020[10]).

3. A measure for income inequality, the Gini coefficient is zero if everyone had the same income, and one if a single person holds all the income.

Figure 1.2. **Poverty rate in Colombia using national monetary line, 2002-18**



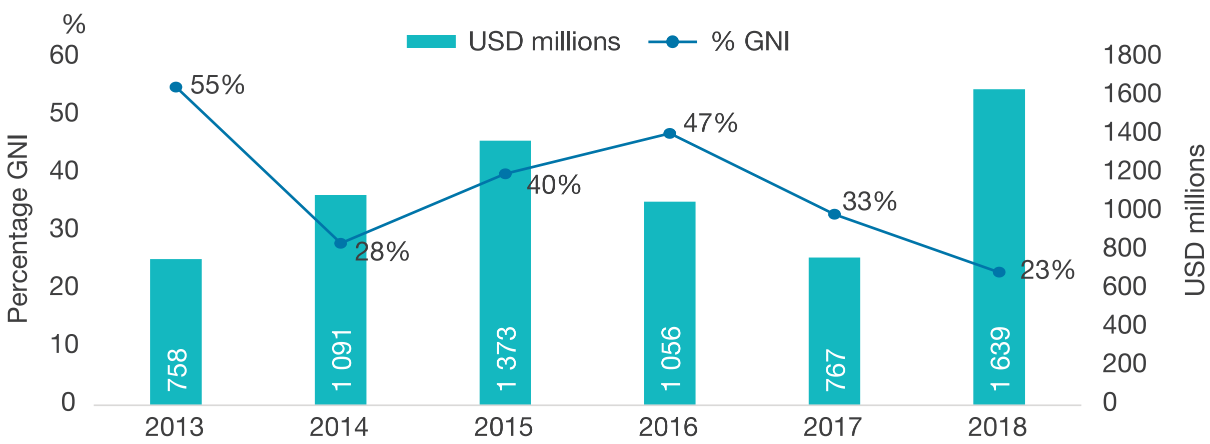
Source: DANE (2020[11]).

Income distribution is also highly concentrated: the top 20% accumulated 55.5% of total income, while the lowest 20% gained 4% (Nuñez et al., 2020, p. 2[13]). Disparities are more salient among ethnic minorities, population displaced by conflict, women (given that female employment is low and wage gaps are large), north-western regions (with the recent influx of immigration from Venezuela) and the elderly (given the low coverage of the public pension system). In addition, regions and socio-economic groups have inequitable access to high-quality education and health (OECD, 2019, p. 43[14]).

Official development assistance to Colombia remains high, but its weight in the economy has decreased

Official bilateral and multilateral assistance remains an important source of financing in Colombia, even though it has decreased relative to the performance of the economy in recent years. While ODA represented 55% of gross national income in 2013, it had decreased to 23% by 2018. Net incoming resources towards the country have, nevertheless, remained stable, reaching USD 1 639 million in 2018 (Figure 1.3). Despite its relative decrease over the past few years, ODA remains a significant source of funding in Colombia for areas such as infrastructure.

Figure 1.3. **Net ODA in Colombia, 2013-18**



Note: GNI = gross national income.

Recent tax reform introduced key changes to the non-profit sector

Tax reform introduced by Law 1819 of 2016 was motivated by the recommendations of the Committee of Experts for Tax Equity and Competitiveness. It aimed to strengthen several structural problems in the non-profit organisations' regime to ensure a delimited and transparent operation (Chamber of Representatives, Colombia, 2016, p. 143[15]). Specifically, the reform aimed to strengthen measures to counter tax evasion and ensure that only organisations that fulfil a social purpose received tax benefits through the Special Tax Regime.

Several reasons motivated the reform. First, a diversity of regimes and classifications obscured the purpose of non-profit organisations, facilitating access to the Special Tax Regime beyond what was intended. Before the reform, an estimated 48% of non-profit organisations whose economic activities were outside of the Single Tax Registry were nevertheless included in the Special Tax Regime. Moreover, the Special Tax Regime allowed activities that were not considered of public interest. This enabled organisations to distribute surpluses indirectly through transfers or administrative payments, contradicting the non-profit nature of the organisations belonging to the Special Tax Regime.

Second, non-profit organisations did not have equity control and accumulated their surpluses indefinitely. They also had no requirement for public registration, as registration under the local Chamber of Commerce remained optional.

Most importantly, the reform redefined which non-profit organisations belonged to the Special Tax Regime. To that end, it established new conditions for their status, described in Articles 359 and 364-5 of the 2016 Tax Law. In addition, 13 activities – defined as a list of meritorious activities – framed the scope of organisations that wanted to belong to the Special Tax Regime (Box 1.1). Contributions to these organisations cannot be reimbursed. Furthermore, surpluses cannot be distributed, directly or indirectly, throughout their existence, including at dissolution and liquidation. In addition, they must register on line each year and update organisational and financial information under supervision of the National Tax and Customs Office (DIAN). This information (Annex C) must be published on the websites of both the Tax Administration and each non-profit organisation (Art. 7, Resolution 0019 of 2018).[4]

The new measures led to a significant decrease of non-profit organisations registered under the Special Tax Regime. Organisations covered by this regime have fallen by more than half since the reform – from 54 933 to 23 210 over 2015-19. Taxpayers who donate to non-profit organisations can still obtain a tax deduction of 25% on the value of their donation (Decree 1625 of 2016). A corporate tax exemption is available for organisations belonging to the Special Tax Regime when their net profit comes from meritorious activities, or is reinvested in these activities the following year. Finally, a special rate of 20% over the corporate income tax remains for organisations belonging to the Special Tax Regime whose net profit is neither related to meritorious activities nor reinvested in these in the following year.

The scope of the non-profit sector continues to expand, including into commercial activities like microfinance operations and entrepreneurship. Thus, it is crucial to improve understanding of philanthropic finance in the country and its relationship to both commercial and non-commercial activities (Arrow, 2000[16]).

Box 1.1. **Meritorious activities for non-profit Special Tax Regime status**

i. Education
ii. Health
iii. Culture
iv. Science, technology and innovation
v. Social development
vi. Environmental protection
vii. Prevention of use and consumption of psychoactive drugs, alcohol and tobacco; care and treatment for users
viii. Promotion and support of sports
ix. Business and entrepreneurship development
x. Promotion and support of human rights and the global objectives defined by the United Nations
xi. Promotion and improvement of the justice system
xxii. Promotion and support to non-profit organisations that carry out direct actions in the national territory in any of the 13 meritorious activities.
xiii. Microcredit

Source: DIAN (2018). [69]

4. Additionally, philanthropic organisations of the Special Tax Regime with annual gross income over 160 000 tax units – approximately $5 697 120 000 Colombian Pesos (USD 1.7 million) – must submit a detailed economic summary of their annual activities.

2_ Domestic philanthropy for development in Colombia

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Data and analysis for development

Funding from the 54 foundations sampled amounted to approximately USD 600 million between 2013 and 2018, averaging USD 100 million for this period. This represents over three times the previous estimate from international philanthropic donors, and stands at close to 10% of net ODA in the country. A few philanthropic organisations represent the bulk of this funding, which is predominately directed towards education and social services. It is highly concentrated in a few regions of the country with the largest population.

Foundations sampled show a growing network of collaboration among themselves and other development stakeholders. Therefore, they co-finance programmes with the national and local governments, official donors and each other.

2.1. Colombian philanthropic financing

Domestic philanthropy in Colombia is highly concentrated in a few organisations

Over 2013-18, large philanthropic organisations in Colombia spent approximately USD 600 million (constant 2018 USD), with an average of USD 100 million per year. These estimates on domestic philanthropy are smaller than previous ones because OECD methodology excludes public resources operated by foundations through partnerships or other public funding (i.e. procurement through the Special Regime). Annual spending varies significantly due to the sample collected and the Colombian peso depreciation during this period – from USD 151 million to USD 72 million between 2013-18.

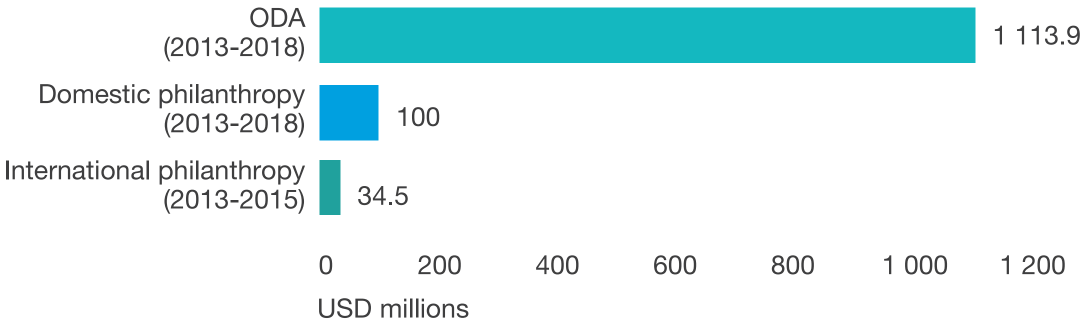
Most funding was concentrated within a few foundations with the top 15 representing 80% of total funding. Fundación Santo Domingo was the largest funder between 2013 and 2018 (18% of total), followed by Fundación Empresa Privada Compartir (11%), Fundación SURA (6%), Fundación Sofia Pérez de Soto (6%) and Fundación Grupo Social (5%) (Figure 2.1). For the top 15 foundations, 50% of all funding comes from corporate foundations, while 31% comes from family foundations and the remaining 19% from independent foundations.

Figure 2.1. **Top 15 philanthropic funders in Colombia, 2013-18**

Donations from domestic philanthropy giving towards Colombia are significantly higher than from international philanthropy, though modest when compared to ODA

Domestic philanthropic giving represents over three times what previous estimates showed from international philanthropy. Between 2013-15, USD 34.5 million per year was allocated on average from international foundations to programmes and organisations in Colombia. In comparison to net ODA, this represents around 10% of average yearly net receipts. This amounted to, on average, USD 1 114 million over the period (Figure 2.2).

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



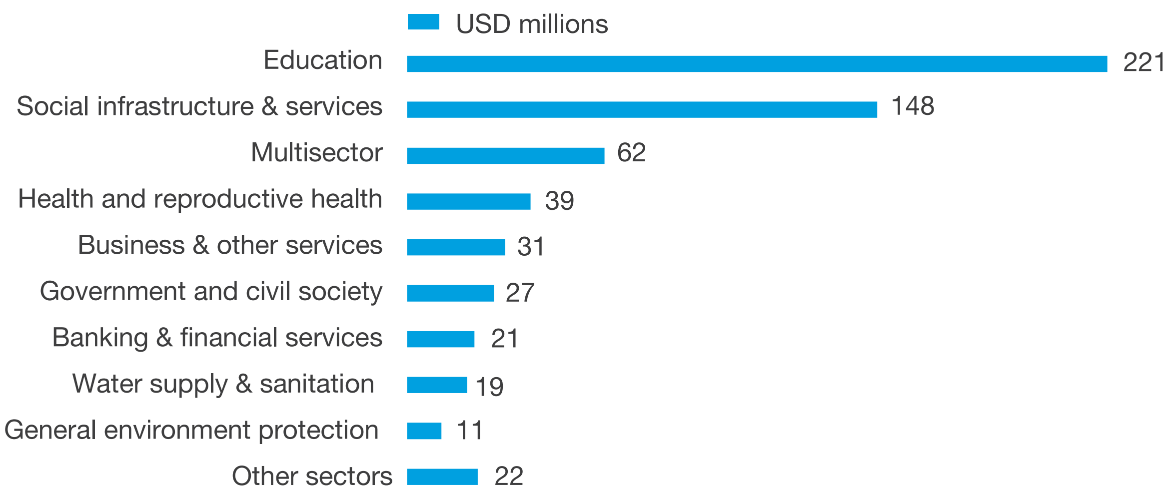
2.2. Sectoral and geographical distribution of philanthropic financing

Domestic philanthropy is highly concentrated in the education sector and in providing relief to the poor and vulnerable

Foundations in Colombia concentrate their financial efforts in the education sector, followed by projects and programmes that focus on improving livelihoods for populations living in poverty, older persons, persons with disabilities and children, as well as those without jobs and other economically vulnerable groups.

Education accumulated close to one-third of all financing with USD 221 million (37%), followed by the social infrastructure sector with USD 148 million (25%). Business and entrepreneurship, and banking services are some of the most supported sectors, with 5% and 4% of financing, respectively (Figure 2.3).

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



Philanthropic funding in education is mostly concentrated in infrastructure, while funding for early childhood education is on the rise

Most foundations sampled work on education, as 48 of 54 organisations have at least one project or donation in this sector. Between them, they have supported over 800 education projects. Moreover, 22 foundations spend at least half of their resources in the education sector. Of these, three are completely specialised in education: Fundación Terpel, Fundación Levapan and Fundación Genesis. The largest donors in education were also the largest donors overall, with Fundación Santo Domingo allocating USD 41 million, Fundación Fraternidad Medellín USD 23 million, Fundación SURA USD 18 million and Fundación Berta Martinez de Jaramillo USD 15 million.

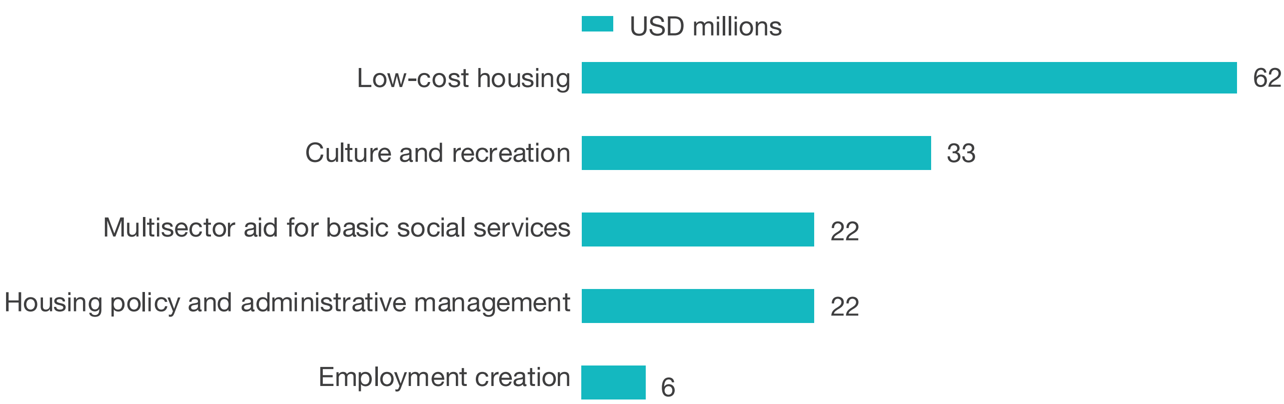
Within education, foundations mainly fund facilities and training, allocating USD 88 million over 2013-18. This includes development and maintenance of infrastructure, as well as equipment endowment for schools. Spending in education also focused on teacher training and scholarships to higher education, which are a staple of philanthropic giving (Figure 2.4). In addition, spending on early childhood education is salient, with USD 21 million allocated to this end during the period. The largest individual projects are school infrastructure from Fundación Fraternidad Medellín and improvement of quality education from Fundación Berta Martinez de Jaramillo.

Figure 2.4. **Funding in education, 2013-18**

Low-cost housing receives the most funding from social infrastructure

The second-highest financed sector is social infrastructure, where housing is the most funded social service. Over 2013-15, Fundación Empresa Privada Compartir provided most of the funding. Cultural programmes[5] and multisector aid, in the form of homes for the elderly, represent the next highest funding. This often includes facilities created to operate foundations themselves (Figure 2.5).

Figure 2.5. **Funding in social services and infrastructure, 2013-18**

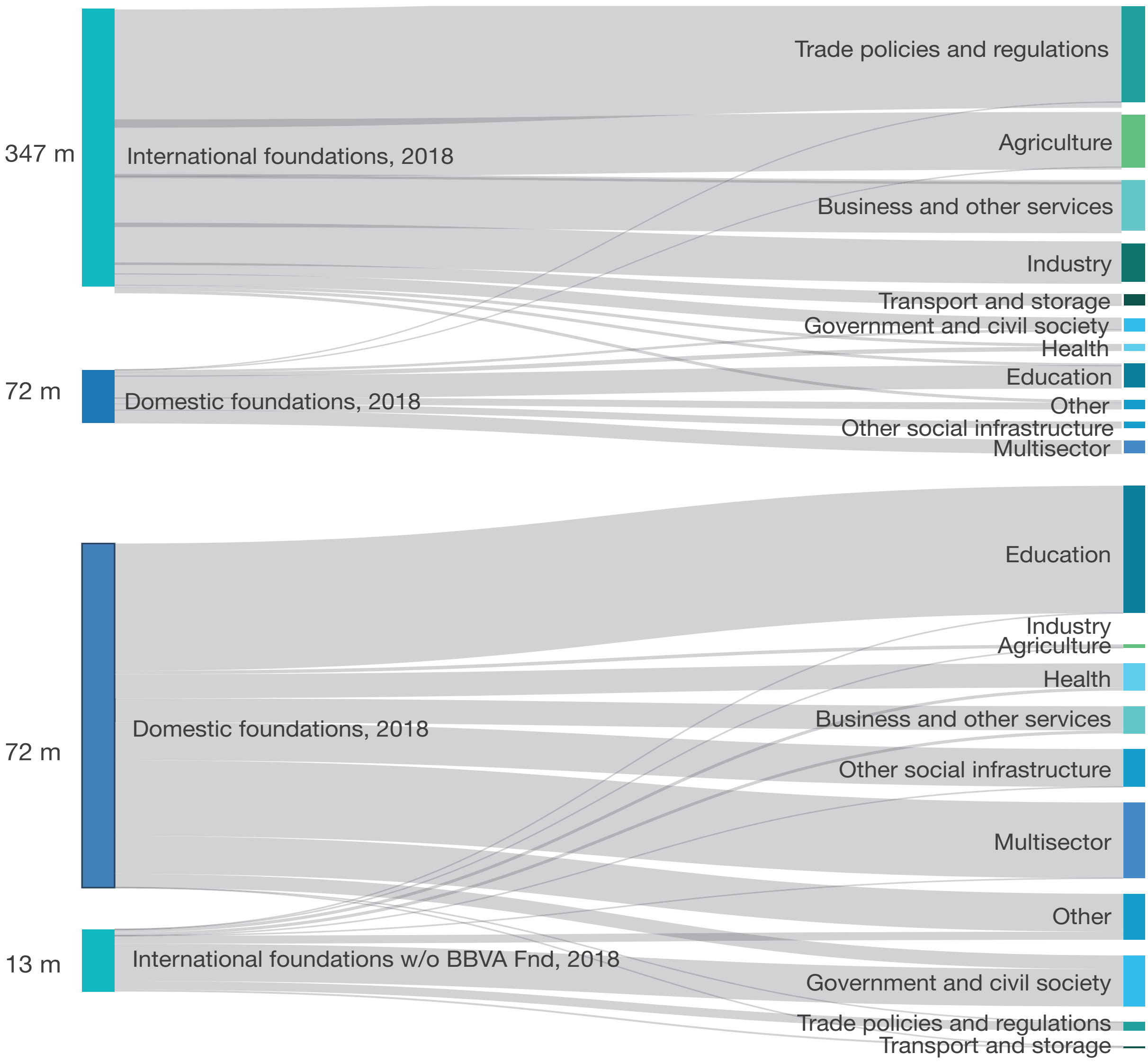


5. All spending on culture and sporting financed by foundations was included in this report. ODA only includes development-oriented social and cultural programmes that provide basic facilities or training to enhance the social and cultural development of nationals of developing countries (OECD, 2018, p. 24[75]), so direct comparison with ODA spending for culture and sports is not possible.

In 2018, funding from international and domestic foundations overlaps in multiple areas, particularly education

Comparable consolidated information for both international and domestic foundations is available for 2018. This makes it possible to contrast which areas are supported by each source and identify common spaces for further collaboration. Figure 2.6 shows the distribution of funding in 2018 for the 54 domestic foundations sampled and 16 international foundations that allocated resources to Colombia in that year.[6] Most of the USD 347 million allocated by international foundations came from BBVA Microfinance Foundation (USD 334 million in loans), while the other 15 foundations provided USD 13 million. The domestic philanthropic market contributed USD 72 million. Although each source provided resources to different development areas, they overlapped occasionally, most often in the funding of business activities, agriculture and education. Excluding BBVA Microfinance Foundation, the largest overlap in funding is in the government and civil society sector. This includes areas like support to human rights organisations, women's organisations and improvements to the justice system, among others.

Figure 2.6. **Domestic and international philanthropy in Colombia, 2018**

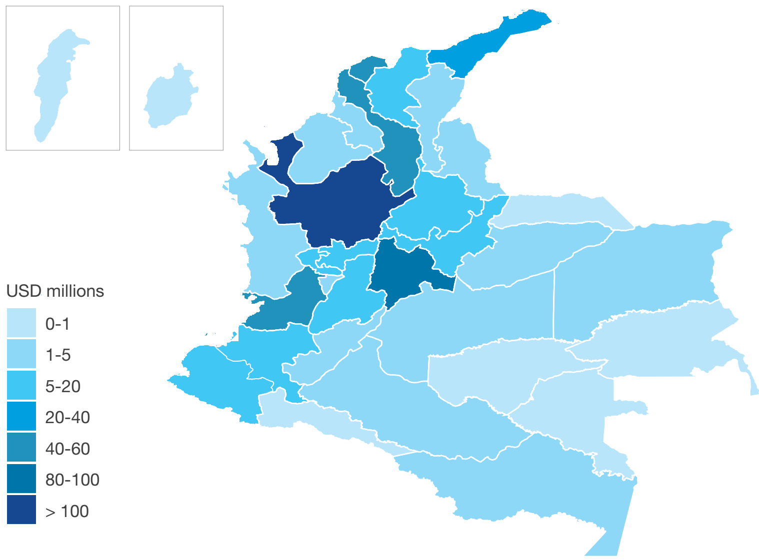


6. According to the *OECD-DAC Statistics: Creditor Reporting System*, 16 foundations allocated funding in Colombia in 2018: Arcus Foundation, BBVA Microfinance Foundation, Bernard van Leer Foundation, Bill & Melinda Gates Foundation, Charity Projects Ltd (Comic Relief), Citi Foundation, Dutch Postcode Lottery, Ford Foundation, Gordon and Betty Moore Foundation, H&M Foundation, John D. & Catherine T. MacArthur Foundation, LEGO Foundation, MetLife Foundation, Omidyar Network Fund, Inc., Wellcome Trust and World Diabetes Foundation.

Funding is highly concentrated in the Antioquia, Bogotá, Cundinamarca, Atlántico and Valle del Cauca regions

Colombian foundations tend to concentrate their funding in dense urban areas. Antioquia region received the most funding with close to USD 137 million (23% of total funding). It was followed by Bogotá, Atlántico, Cundinamarca and Bolívar, all with 10% or approximately USD 50 million, and Valle del Cauca with USD 46 million (9%) (Figure 2.7). These five regions represent close to 75% of all funding in the country by this group of large foundations. For the most part, the regions in south and eastern Colombia receive little funding: together, Arauca, San Andrés y Providencia, Putumayo, Guainía, Guaviare, Vaupés and Vichada received less than 1% of funding.[7]

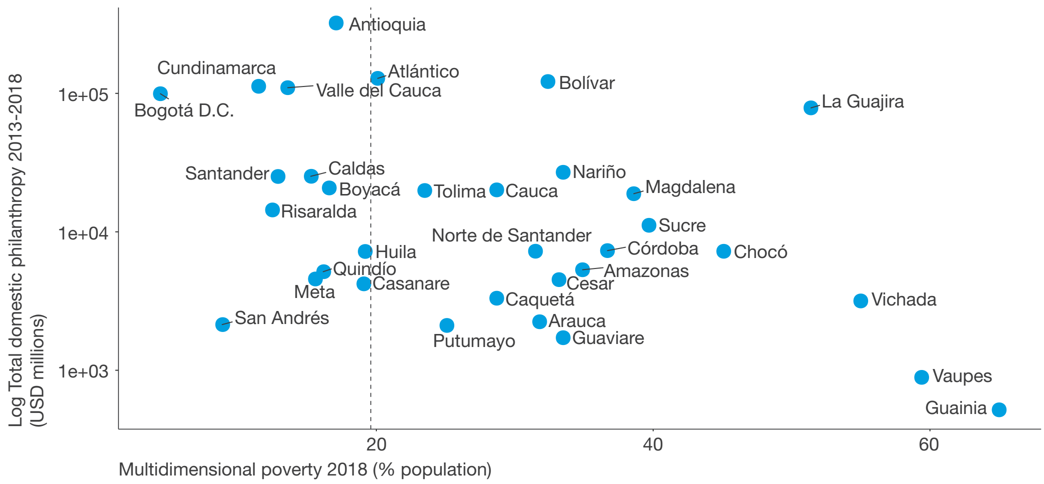
Figure 2.7. **Estimates of geographical concentration of philanthropic financing in Colombia, 2013-18**



Region	Total USD million	%
Antioquia	137	23
Cundinamarca	51	9
Atlántico	50	9
Bogotá D.C.	48	9
Bolívar	48	8
Valle del Cauca	46	8
La Guajira	32	6
Others	104	17
Unallocated geographically	82	14

In addition, given that funding is concentrated in the regions with the largest populations, there is no clear relationship between aggregate funding and poverty incidence in each region, as measured by the Multidimensional Poverty Index. Both regions with high poverty and those just below the poverty line have so far received a similar level of funding (Figure 2.8).

Figure 2.8. **Poverty and geographical distribution of philanthropic financing in Colombia**



Note: Dashed vertical line represents national multidimensional poverty for 2018 at 19.6% of the population.

Source: OECD calculations based on DANE (2020) [11].

7. Approximately 86% of all resources identified have a territorial dimension within Colombia. Based on estimates of the funding allocated to each region from each programme or activity, it is possible to approximate the geographical distribution of total funding at the level of region (i.e. departamento). Many foundations did not have readily-available distributions of their funding by region. Therefore, the OECD asked them to prorate their financing, in equal proportions, in the regions where they work but did not know exactly how much funding was allocated in each (Annex D).

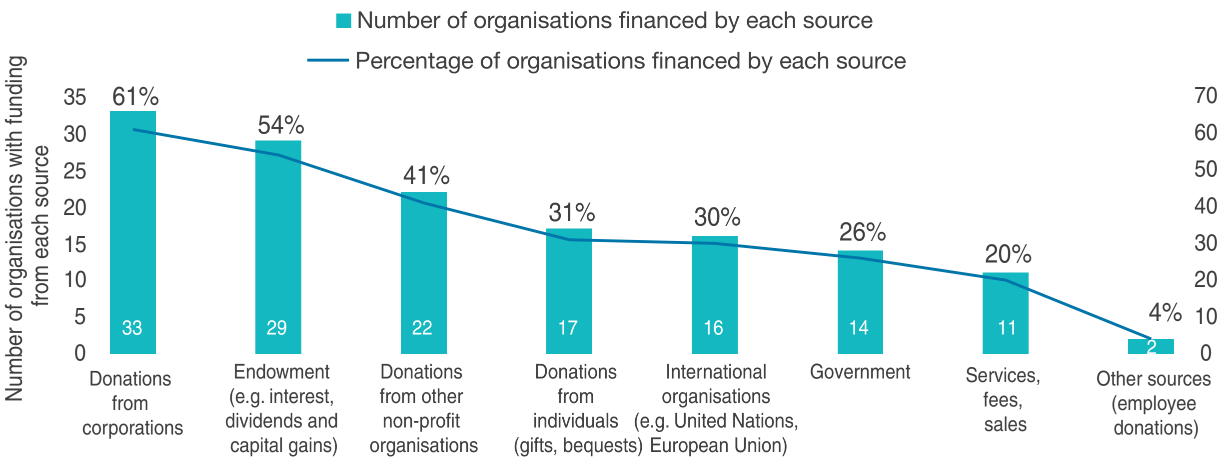
2.3. Funding sources, beneficiaries and evaluation practices of domestic philanthropy

Colombian foundations are financed by multiple sources, including the government

Foundations surveyed were founded, on average, 30 years ago. However, they range from foundations established in 1911 to organisations legally constituted in 2017. For the most part, foundations in Colombia are not purely donors or grant makers: 30 (55%) donate to other organisations and, simultaneously, finance and implement their own programmes; only 4 foundations focused solely on donations.

Foundations sampled are predominately corporate foundations (33 of 54), and therefore financed by income from parent companies. For the most part, foundations received income from private endowments, legacies and sales of services, but 16 foundations received resources from international donors such as multilateral organisations. In all, 14 organisations received resources from the Colombian public sector, either national or local governments. This means that foundations are tightly intertwined with the public sector, either in joint implementation of programmes or through public spending on its behalf. In all, 11 foundations carry out commercial activities and derive income from them (Figure 2.9). Most foundations have at least two different sources of income. Only 11 are funded from a single source; this is especially the case for corporate foundations. A few foundations have up to seven different income sources. Given that foundations generally receive income from multiple sources, the provisions of Resolution 0019 of 2018 are more relevant, particularly the publication of public contracts alongside financial statements on each organisation's website.

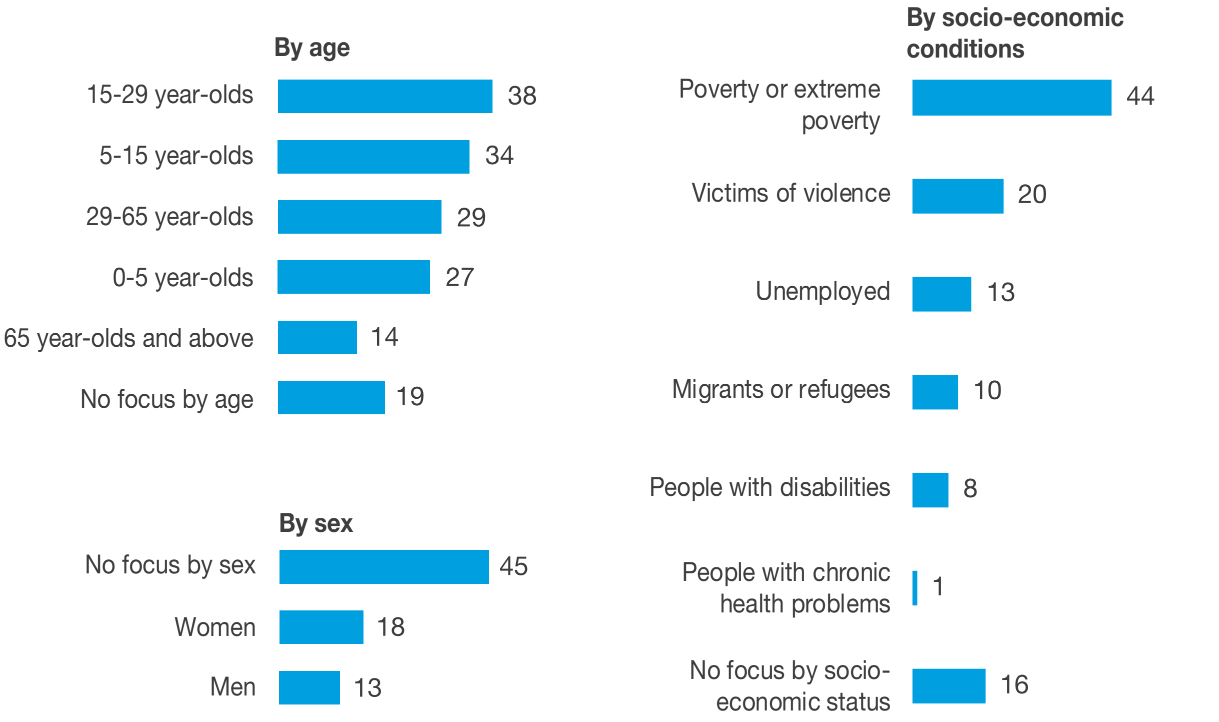
Figure 2.9. **Funding sources in domestic philanthropy in Colombia**
Number of foundations that reported income from each source



Foundations target youth and populations living in extreme poverty, as well as victims of violence

Sampled foundations also had a varied range of target populations that benefit from their financing and programmes. Most focus on youth, with 70% targeting beneficiaries between the ages of 15 29. Most (45 of 54) do not explicitly target either men or women as beneficiaries of their programmes. People living in extreme poverty receive the most assistance, followed by victims of violence, unemployed, and migrants or refugees. Most corporate foundations targeted populations under the geographical area of interest of the parent company's operations (Figure 2.10).

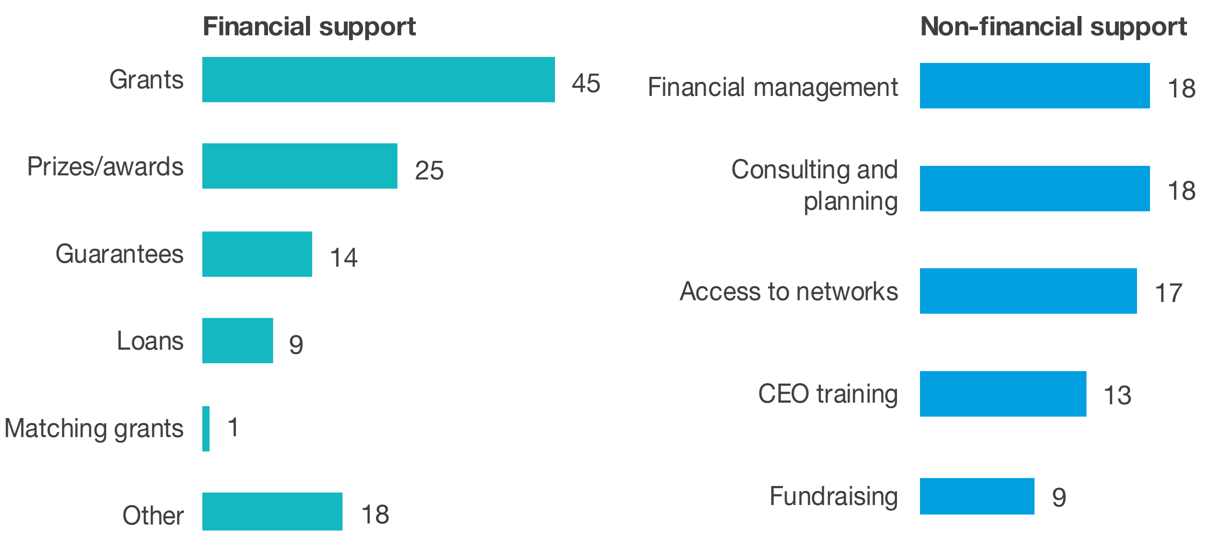
Figure 2.10. **Populations targeted by foundations in Colombia**



Foundations provide both financial and non-financial support

Apart from financing their own programmes and projects, foundations provide different types of financial support to beneficiaries. Most (45 of 54) offer grants, awards and prizes. Those working on microfinance and entrepreneurship development use loans and guarantees more than other organisations (Figure 2.11). Alongside financial support, foundations display a wide array of non-financial support. In particular, financial management and planning of the activities of grantees or supported organisations is prevalent. One-third of foundations provide some form of financial education or financial management support.

Figure 2.11. **Financial and non-financial support by donors (number of foundations)**

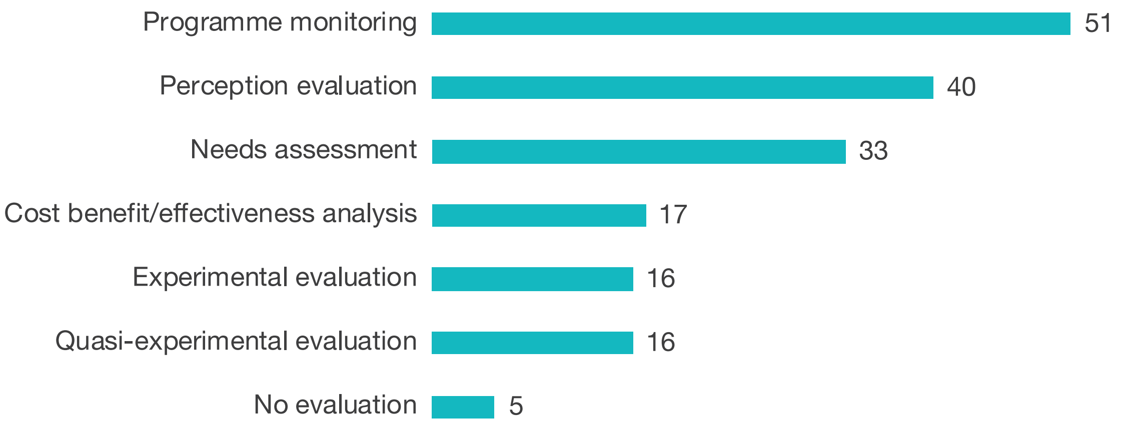


Foundations in Colombia produce a wide variety of knowledge and evidence, ranging from needs assessments to randomised control trials

The scale, diversity and freedom of foundations to operate and fund initiatives allow them to become learning organisations as well. As producers of evidence, they can share lessons that other organisations can adapt to their own programmes. The survey identified types of learning tools used by foundations, either to receive feedback from their programmes and grantees, or to extrapolate results from their work onto a different context.

All foundations surveyed revealed that they monitor their programmatic work; they mostly use either needs assessment or perception surveys to better understand outcomes and receive feedback from beneficiaries. In terms of impact assessment, 16 foundations have used rigorous evaluation methods (either randomised evaluations or quasi-experimental methods) to gauge the impact of their projects (Figure 2.12).

Figure 2.12. **Learning and evaluation (number of foundations)**



2.4. Collaboration, partnering and peer learning

Colombian foundations have an established network of collaboration with peers

Given that most foundations surveyed are part of AFE, they have created ties and developed trust while trying to overcome co-ordination challenges. This, in turn, has led to multiple joint initiatives. Foundation-to-foundation partnerships allocated close to USD 7.8 million through 95 co-financing operations between 2013-18. However, this estimate does not include co-financing from foundations outside of the sample. Most co-financing agreements surveyed occurred in the health and education sectors, with USD 4 million and USD 2.5 million allocated, respectively.

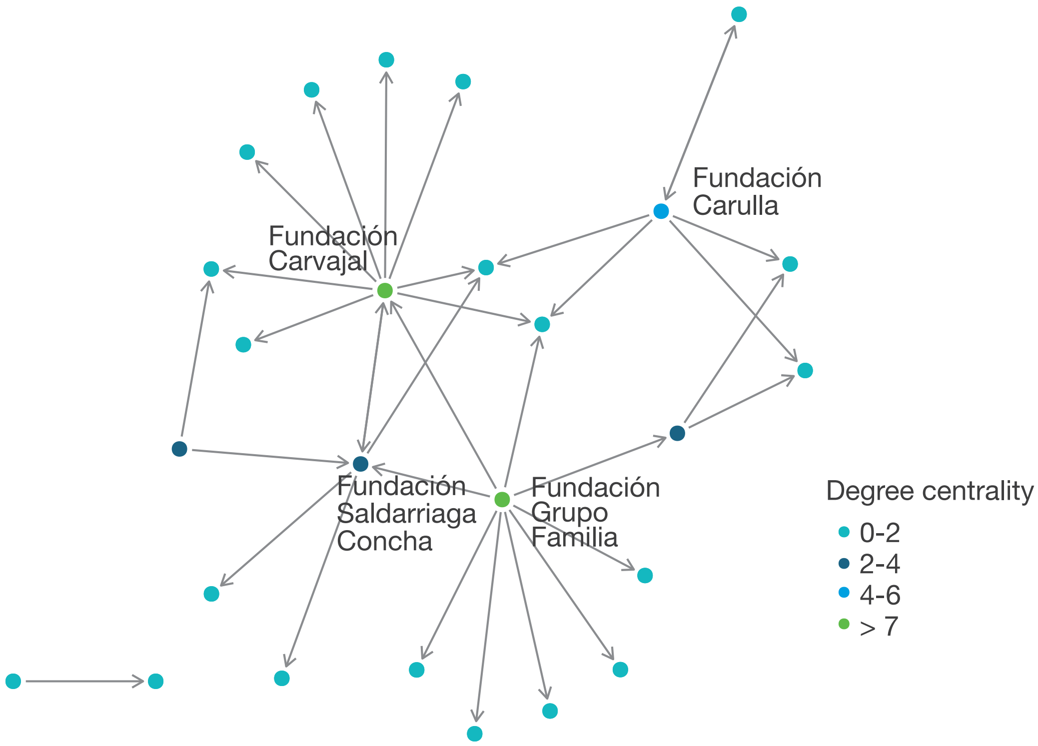
A few foundations are the most connected organisations within this network[8], either as recipients or donors. This network includes Fundación Carvajal, Fundación Saldarriaga Concha, Fundación Caicedo González Riopaila Castilla, Fundación Grupo Familia y Fundación Carulla, among others (Figure 2.13).

A noteworthy example of this collaboration is a Social Impact Bond. Designed by a coalition between Fundación Corona, Fundación Bolivar Davivienda and Fundación Santo Domingo, the Social Impact Bond provides capital to finance a skills and employment programme. If results are met, it is set to receive funding by the Colombian government (Fedesarrollo, 2017[17]).

The network structure behind these relationships is a fundamental feature of the philanthropic sector in Colombia. Co-financing must be transparent to avoid double counting at the aggregate level. For that reason, the existence of networks is not only evidence of collaborative funding, but also establishes the precise total of resources allocated by the sector.

8. Measured by the degree centrality of each organisation in the network, which represents the number of links each has to others (Barabási, 2016, p. 47[73]).

Figure 2.13. **Co-financing network of foundations in Colombia, 2013-18**

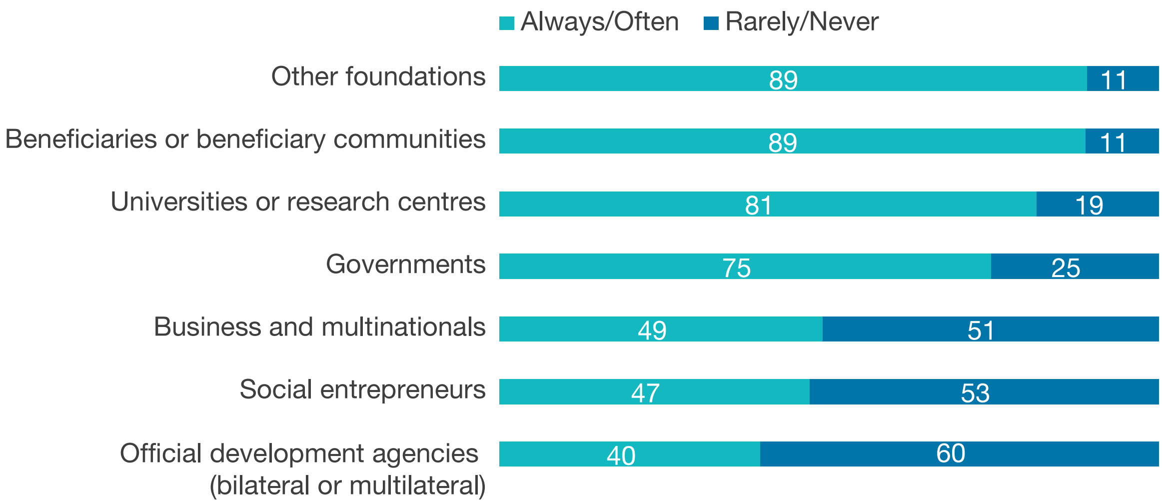


Note: Based on a sample of 54 foundations and the co-financing operations between them. Each connection represents a co-financing operation. The colour of node depends on the degree centrality of each foundation.

Foundations work closely with other national and international development stakeholders

Foundations in Colombia reported frequent relationships with stakeholders other than foundations. In particular, they consulted with the direct beneficiaries of their operations, governments, partner foundations and research institutions. In contrast, there was less interaction between foundations and the private sector or with international donor agencies; only a few foundations had contact with these organisations. There is also little collaboration with international organisations, except in a few cases where foundations have received resources from ODA (Figure 2.14).

Figure 2.14. **Design and implementation partners of foundations in Colombia**



Foundations are mandated by regulation to share their financial information and annual reports, but otherwise information-sharing is limited

The 2016 tax reform introduced a new transparency requirement to foundations, including the publication of annual reports, financial statements and other information on their websites. Although many foundations published this information of their own accord before the new regulation set in, foundations are now converging towards higher disclosure. Almost all foundations surveyed publicly disclose their annual expenditure and publish an annual report. However, information disclosure rarely extends beyond these two items. Yet, few foundations publish the evaluations of their programmes, their annual budget, endowment or their grant-making process (Figure 2.15).

Figure 2.15. **Transparency and information-sharing**

3_ Domestic philanthropy for development and gender equality in Colombia

OECD CENTRE ON PHILANTHROPY
Data and analysis for development

3.1. Gender equality in Colombia: Progress and challenges

Colombia has a relatively low level of gender discrimination in social institutions

Colombia is on a positive trajectory in many key dimensions of gender equality (World Bank Group, 2019[18]).

The country has strong laws and institutions to support gender equality. The Social Institutions and Gender Index (SIGI) ranked Colombia 13 of 120 countries in 2019. Moreover, in 2019, Colombia was the best performer in the Latin America and the Caribbean (LAC) region with low levels of discrimination across all dimensions of the SIGI (OECD, 2020[6]).

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.

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 undervalues 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.

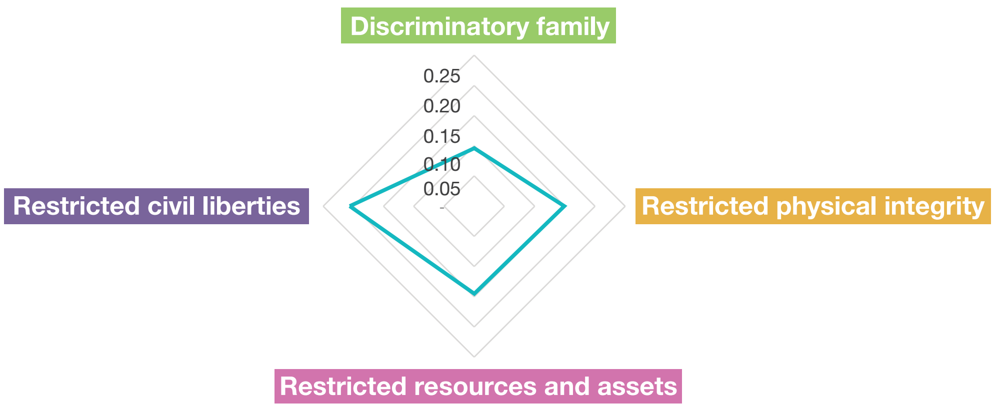
Restricted civil liberties captures discriminatory laws and practices restricting women's access, participation and voice in the public and social spheres, through the following variables: citizenship rights, freedom of movement, political voice and access to justice.

For more information, **see www.genderindex.org**.

Source: SIGI.

Improvement in certain dimensions, such as those covered by the restricted physical integrity indicators, is noteworthy, with new laws put in place to address violence against women (Figure 3.1). Nevertheless, despite improvement in recent years, some gaps in gender equality remain pervasive. In key areas such as unpaid care and domestic work, adolescent pregnancies and violence against women (especially domestic violence), fundamental obstacles to gender equality persist.

Figure 3.1. **The Social Institutions and Gender Index in Colombia 2019**



Source: SIGI.

With respect to discrimination within the family, Colombia is the best performer at the sub-regional and regional levels. It has a very low level of discrimination due to its comprehensive legal framework. Colombia is the only country in the region that explicitly provides women with the same right as men to be recognised as head of household (OECD, 2019[19]). In practice, however, women bear a considerably higher burden of unpaid domestic housework as determined through time-use surveys (Urdinola and Tovar, 2018[20]).

On the restricted physical integrity of women, about a third of women have experienced lifetime physical or sexual intimate partner violence (Bott et al., 2019[21]). The government promulgated the Law Against Femicide in 2015 to counteract this phenomenon, but prevalence is still high. Violence against women also has a link with the long-standing internal armed conflict. More than half a million women and girls have experienced sexual- and gender-based violence due to the conflict. Furthermore, around 6 million people have been displaced, 58% of whom are women (OECD, 2019[19]).

Women's participation in the labour market is high, similar to other countries in the LAC region. Still, large gaps remain between different age groups and between rural-urban populations – where the burden of housework is more unevenly distributed. The gender wage gap has been estimated in 2018 as 5.8% between formally employed women and men (OECD, 2020[22]), but it is likely higher within the informal economy.

Finally, in the dimension of restricted civil liberties, Colombia has significant challenges in improving access of women to the justice system. This is particularly true in lieu of the peace agreement and the prevalence of violence against women in the context of the conflict, and also in increasing the participation of women in politics.

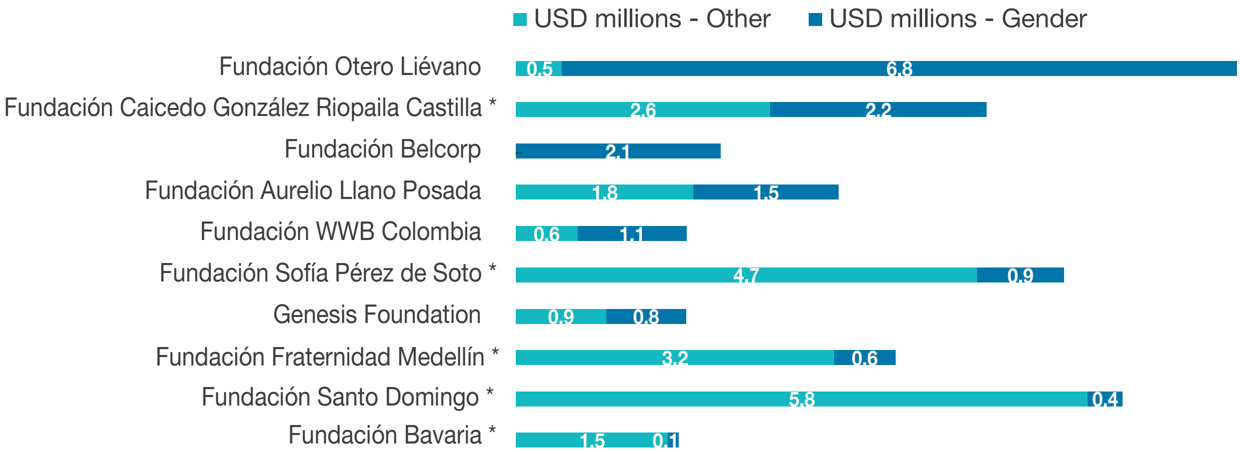
3.2. Domestic philanthropic funding towards gender equality in Colombia

Domestic philanthropic funding towards gender equality in Colombia represents around 7% of total funding

Between 2013 and 2018, Colombian foundations participating in this study provided USD 42 million to programmes supporting various aspects of gender equality in Colombia, corresponding to 7% of the total flows by these foundations.

This amount includes all programmes that tackle at least one of four aspects of gender inequality defined by the SIGI (see Annex E): discrimination in the family; restricted physical integrity; restricted access to productive and financial resources; restricted civil liberties.[9] This comprises both programmes that target gender equality as their main objective, as well as sectoral programmes that include gender equality as deliberate objective, but not the principal reason for undertaking the programme, i.e. programmes that have a gender component or mainstream gender equality.

Figure 3.2. **Top 10 philanthropic funders on gender equality in Colombia, 2013-18**



9. As a single project can tackle multiple drivers of gender inequality, these estimates show only how many projects aimed to tackle each of the four dimensions captured by the SIGI, as indicated in Annex E.

Around half of surveyed foundations (29 of 54) implemented programmes related to a SIGI dimension between 2013 and 2018. Fundación Otero Lievano, Fundación Sofia Pérez de Soto, Fundación Caicedo Gonzales Riopaila and Fundación Santo Domingo provided approximately 60% of resources (Figure 3.2). Foundations that seem more specialised in gender equality (i.e. supporting dedicated programmes targeting gender equality), such as Fundación Otero Lievano and Fundación WWB, are relatively small organisations (outside of the top 15 foundations in Colombia). For a majority of the largest domestic foundations, support to gender equality varies as a portion of their overall funding from 4% to 46%.

Most gender equality funding is channelled through education programmes and implemented by foundations themselves

Within the programmes and projects associated with support to gender equality, most are related to the education sector. Most feature financing for girls' education in vulnerable communities, scholarships and early childhood interventions together with skills training targeting women. In addition, programmes within the social infrastructure and services sector cover multisector aid, from low-cost housing to the employment of adolescent girls. Meanwhile, in the government and civil society sector category, foundations support a range of topics. These include legal and judicial development, human rights, conflict prevention and resolution, support to women's institutions and organisations, and support to programmes focused on ending violence against women and girls. Together, these three categories encompass 81% of all funding identified as contributing to any gender equality dimension (Table 3.1).

Table 3.1. **Sector allocation for philanthropy towards gender equality, 2013-18**

Sector	USD millions 2013-18	Percentage
Education	25	58%
Other social infrastructure and services	8	19%
Government and civil society	4	9%
Business and other services	3	7%
Banking and financial services	1	2%
Other	1	2%
Total classified SIGI 2013-18	**43**	**100%**

In addition, the geographical distribution of funding related to gender equality is similar to the general distribution of domestic philanthropy. It is mostly concentrated in the dense urban areas of Antioquia (45%), Valle del Cauca (20%) and Bogotá (10%).

Finally, foundations predominately finance scholarships and their own projects. They only implement 22% of their funding through local non-governmental organisations (Table 3.2).

Table 3.2. **Modality of donation for philanthropy towards gender equality, 2013-18**

Modality	USD millions 2013-18	Percentage
Projects implemented by foundations	16	28%
Scholarships	15	34%
Contributions to NGOs, other organisations	9	22%
Not specified	3	7%
Total classified SIGI 2013-18	**43**	**100%**

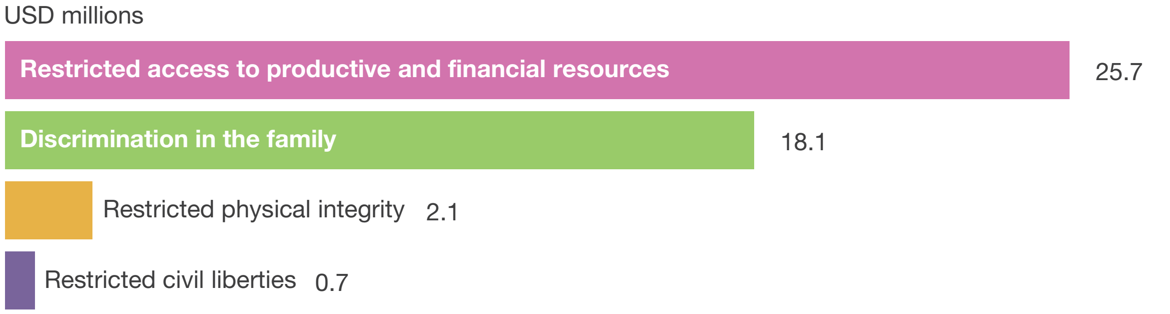
Note: NGOs = non-governmental organisations.

Improving access to economic resources is the main focus of Colombian foundations supporting gender equality

Colombian foundations working in the area of gender equality focus mainly on improving women's access to financial and productive resources (such as land and non-land assets, formal financial services, and workplace rights) through programmes that give women access to training and information, capital or financial services. Evidence suggests that such programmes, when carefully designed, can help women overcome their economic disadvantage (see Section 3.3 below).

Figure 3.3. **Domestic philanthropic financing towards gender equality by SIGI dimension, 2013-18**

Funding according to SIGI classifier for philanthropy



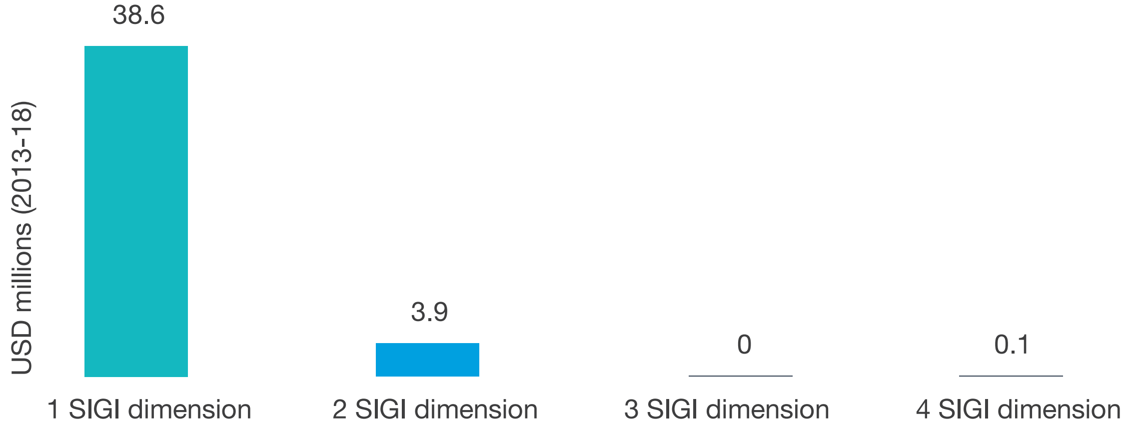
Other important priorities include reducing discrimination in the family through programmes such as early childhood services that reduce the care burden faced by women in the household.

Relatively few programmes tackle other dimensions of gender inequality such as restricted physical integrity of women (including fighting violence against women) and restricted civil liberties of women (citizenship rights, freedom of movement, political voice and access to justice) (Figure 3.3).

For the most part, programmes address only one dimension of gender equality described by the SIGI. However, some programmes tackle multiple dimensions, with a few targeting all four. For instance, education programmes that target adolescents at risk of teenage pregnancies can be considered to contribute directly and indirectly to all dimensions: discrimination in the family, restricted physical integrity, restricted access to productive and financial resources, and restricted civil liberties. Similarly, programmes that aim to facilitate access to financial resources for small business development can tackle multiple underlying obstacles to gender equality as framed by the SIGI.

Figure 3.4 summarises the funding identified in one or multiple SIGI dimensions. It shows most funding is focused on a single dimension, and only a few programmes tackle multiple dimensions. The foundations with programmes that tackle multiple dimensions are Fundación Otero Lievano and Fundación WWB. They include programmes that research the determinants of gender equality and provide business skills for women from vulnerable populations.

Figure 3.4. **Domestic philanthropic financing towards gender equality in multiple SIGI dimensions, 2013-18**



3.3. Evidence-based approaches to improving women's economic empowerment

Colombian foundations working in the area of gender equality allocate most of their funding towards improving women's access to financial and productive resources. Despite relatively high labour force participation of women in Colombia by international standards, women continue to be disadvantaged in various dimensions of economic empowerment.

Women are economically empowered when they have the means to succeed economically – including access to resources, markets and relevant institutions, as well as the power to control these means and resulting profits (Golla et al., 2010[23]). In Colombia, the majority of women participate in the labour force (56% of women,compared to 80% of men) (ILO, 2019[24]) and four out of five women (80% of women compared to 83% of men) report having the final say in large household purchases (DHS, 2015[25]). Yet women are more likely than men to be unemployed, especially those aged 15-24 (ILO, 2019[24]). They are also less likely to own land assets (DHS, 2015[25]). They also more frequently report not having had enough food to eat in the preceding 12 months compared to their male counterparts (Inglehart et al., 2014[26]).

To shed light on effective approaches that can help advance women's access to productive and financial resources, this section draws on existing impact evaluations from different developing countries, produced by academics in close collaboration with implementing partners in the field. When relevant, the section points to specific data and evidence from Colombia and Latin America (see Annex F for the detailed methodology). Findings from these studies, combined with a deep understanding of Colombia's local context, institutions and social norms, can provide useful insights into how to design and improve programmes geared to foster women's economic empowerment.

Programmes that give women access to training and information, capital or financial services, can help women overcome their economic disadvantage. A review of the evidence assessing the impact of different strategies to advance women's economic empowerment reveals the following:

Providing women with business and professional skills is crucial for women's economic empowerment, but so are life- and soft-skills

Business training programmes target individuals developing or intending to create a small-sized enterprise. They aim to improve participants' business management skills, including accounting and financial planning, to ultimately enable better business performance. Stand-alone business trainings have the potential to improve business practices and increase sales revenues as demonstrated by interventions in rural Mexico (Calderon, Cunha and De Giorgi, 2013[27]]) and urban Peru (Valdivia, 2015[28]). Most successful (Kluve et al., 2017[29]) programmes, however, include a life-skills component or module focused on gender disparities to improve women's individual agency and self-confidence (Chang et al., 2020[30]); (Shankar, Onyura and Alderman, 2015[31]]); (Chinen et al., 2017[32]); (Alibhai et al., 2019[33]); (Bulte, Lensink and Vu, 2017[34]).

Similar to business trainings, **vocational training** programmes are more likely to have a positive impact on young women's economic opportunities under certain conditions. Such programmes need to include life- or soft-skills trainings to improve individuals' ability to manage social challenges (e.g. conflict resolution, negotiation or leadership). They must also provide young women with a "safe space" to meet, socialise and learn new skills (Acevedo et al., 2020[35]]); (Bandiera et al., 2020[36]); (Buehren, Goldstein and Gulesci, 2017[37]]); (Buehren et al., 2017[38]). Involving potential employers to inform curriculum development and offer internship opportunities also constitutes a promising feature (Buvinic and O'Donnell, 2016[39]). Vocational training programmes primarily target unemployed, often young, individuals with the goal of improving their employability and earnings. They tend to have a positive impact on women's labour force participation, especially when they target disadvantaged youth (Kluve et al., 2017[29]); (Chakravarty et al., 2019[40]); (Das, 2021[41]). Colombia has a high share of young women that is neither in employment, training nor education (32% of women and 16% of men aged 15-24) (ILO, 2019[24]). Consequently, programmes might be most impactful if they are tailored towards young people who are facing difficulties entering the labour market. Evaluations of a training programme targeting disadvantaged youth in Colombia confirm that vocational training has the potential to improve women's earnings and paid employment in the short- and long-term (Attanasio, Kugler and Meghir, 2011[42]); (Attanasio et al., 2017[43]). Moreover, vocational training in combination with information on sexual health, family planning and marriage can also increase women's economic outcomes. Together they can help prevent early pregnancy and marriage/cohabitation and reduce incidents of sexual abuse (Bandiera et al., 2020[36]).

Giving women access to capital can improve women's economic empowerment if the intervention design is adequately tailored to their specific needs

Access to capital through grants, loans or saving services has the potential to increase women's income, and facilitate business creation, but does not consistently improve women's decision-making power in the household (Buvinic and Furst-Nichols, 2016[44]); (Buvinic and O'Donnell, 2016[39]); (Ngo and Wahhaj, 2012[45]). Moreover women are not a homogeneous group and the effectiveness of programmes can vary by age and socio-economic group (Buvinic and Furst-Nichols, 2016[44]).

Conditional **cash transfer** programmes that are tied to education, training or business creation tend to have a positive impact on young women's economic empowerment (Todd, 2012[46]); (Taylor and Pereznieto, 2014[47]); (Buvinic and O'Donnell, 2016[39]). They improve women's ability to invest in their skills, increase educational outcomes, delay marriage and pregnancy, raise job opportunities and income (Buvinic and O'Donnell, 2016[39]); (Baird et al., 2014[48]). Evidence on the impact of unconditional cash transfers (those with no restrictions attached) on women's economic outcomes is less conclusive and the impact on older women less promising (Buvinic and O'Donnell, 2016[39]); (Chang et al., 2020[30]).

Small business grants or **loans** (microcredit) as stand-alone interventions are not always sufficient to grow subsistence-level enterprises and substantially transform poor women's economic outcomes (Buvinic and Furst-Nichols, 2016[44]) (Fafchamps et al., 2014[49]). Investment in other priorities such as basic consumption, and pressures to share financial resources with family and friends, may hinder women from investing the money in their own business and paying back loans (Ukanwa, Xiong and Anderson, 2018[50]). However, microfinance has the potential to increase their freedom of choice in terms of occupation, business investment and risk management (Buvinic and O'Donnell, 2016[39]).

Secure individual **savings** accounts, as commitment or liquid savings account, improve women's economic empowerment by increasing economic self-reliance and improving business performance, among others (Buvinic and Furst-Nichols, 2016[44]); (Dupas and Robinson, 2013[51]); (Ashraf, Karlan and Yin, 2010[52]). Financial services, including savings accounts and microcredit, provided through self-help groups also have a positive effect on women's economic empowerment. Their impact on women's empowerment predominantly stems from social interactions that increase participants' self-confidence and decision-making skills (Brody et al., 2015[53]); (Duvendack and Mader, 2020[54]).

Very poor women need more support than access to training or small infusions of capital to transform their economic situations and escape poverty cycles. Bundled interventions that combine different measures represent effective tools to help women reach subsistence-level earnings (Buvinic and O'Donnell, 2016[39]); (Chang et al., 2020[30]); (Banerjee et al., 2015[55]). These measures include asset transfers with technical assistance, intensive training, cash grants and access to savings accounts. Evidence shows that these multifaceted interventions are cost-effective despite large initial investments as they help the ultra-poor transition to secured livelihoods (Buvinic and O'Donnell, 2016[39]).

Capital and training programmes are more likely to be effective when their design carefully caters to women's day-to-day constraints

Evidence indicates that gender-specific social constraints undermine the impact of programmes to improve women's empowerment (Chang et al., 2020[30]); (Buvinic and Furst-Nichols, 2016[44]). For instance, women are facing greater pressure than men to distribute the money they receive to kin and other household members rather than investing it in their own business (Todd, 2012[46]); (Bernhardt et al., 2019[56]); (Boltz, Marazyan and Villar, 2019[57]). To moderate the impact of these social expectations on the effectiveness of interventions, programme designs need to address women's restrictions and release social pressure (Buvinic and Furst-Nichols, 2016[44]). Appropriate programme adjustments may include covert transactions to private mobile phones, secured individual savings accounts, or in-kind rather than cash transfers to ensure that assets are (re)invested in women's businesses (Buvinic and Furst-Nichols, 2016[44]); (Fafchamps et al., 2014[49]).

Further gender-specific obstacles include women's travel and time constraints due to unpaid work responsibilities and restricted freedom of movement (Buvinic and O'Donnell, 2016[39]); (Chang et al., 2020[30]). To circumvent these constraints, programmes may organise local training sessions that reduce commuting time or encourage programme participation with a friend to increase take-up, regular attendance and completion rates (Buvinic and O'Donnell, 2016[39]); (Chinen et al., 2017[32]); (Field et al., 2016[58]). Finally, programmes may encourage women's participation by providing information about the value of paid work to their families, and by providing access to family planning and childcare (Chinen et al., 2017[32]); (Chang et al., 2020[30]); (Bandiera et al., 2020[36]).

Changing discriminatory social norms could have transformative effects on women's economic empowerment. Yet more evidence is needed to understand what works best and why

Discriminatory social beliefs about what is appropriate for a woman or man continue to undermine women's access to productive and financial resources and moderate the impact of women's empowerment programmes (OECD,2021[59]). In Colombia, high shares of men and women continue to support men's financial dominance and traditional gender roles of the male breadwinner and female caregiver. About one in five people in Colombia (19%) believe that men should have more rights to a job when jobs are scarce compared to women; and 43% of the population believe if a woman earns more money than her husband it will almost certainly cause problems (Haerpfer et al., 2020[60]). Moreover, around half of the population (49%) believes that pre-school children suffer when their mother is in paid employment (Haerpfer et al., 2020[60]); and women spend on average almost four times more hours per day on unpaid domestic and care work than their male counterparts (World Bank, 2017[61]); (OECD, 2019[62]).

There is promising evidence on effective approaches to transform the underlying gender norms that hinder women's economic opportunities. However, there is still much room to learn about why and how these approaches work. Community-, workplace- and school-based education programmes on gender (in)equality that encourage group reflection are promising avenues to erode discriminatory social norms (Harper et al., 2020[63]). An intervention in Rwanda, for example, demonstrates that sensitising men for reproductive care successfully increased men's participation in childcare and domestic work (Doyle et al., 2018[64]). Another intervention, conducted in Indian schools, shows that engaging adolescents in classroom discussions about gender disparities reduced support for discriminatory social norms and sustainably encouraged gender-equitable behaviours among boys and girls (Dhar, Jain and Jayachandran, 2018[65]). Moreover, initiatives using communications are effective at changing discriminatory social beliefs (Bicchieri, 2016[66]); (Haider, 2017[67]). These initiatives could include mass and social media as well as edutainment (a combination of entertainment and education) such as soap operas, radio or TV shows. Some interventions that aimed at increasing women's economic empowerment have already included training modules that discuss gender issues and encourage reflection on gender disparity (Bulte, Lensink and Vu, 2017[34]); (Chinen et al., 2017[32]); (Bandiera et al., 2020[36]). Evidence on the impact of these modules on women's empowerment and sustained social norms has, however, remained scarce (Chinen et al., 2017[32]). Despite this evolving literature, more evidence is needed to identify what channels work best to intentionally transform social norms that inhibit women's economic empowerment, and the potential impact of these programmes on women's economic outcomes in the short and longer term.

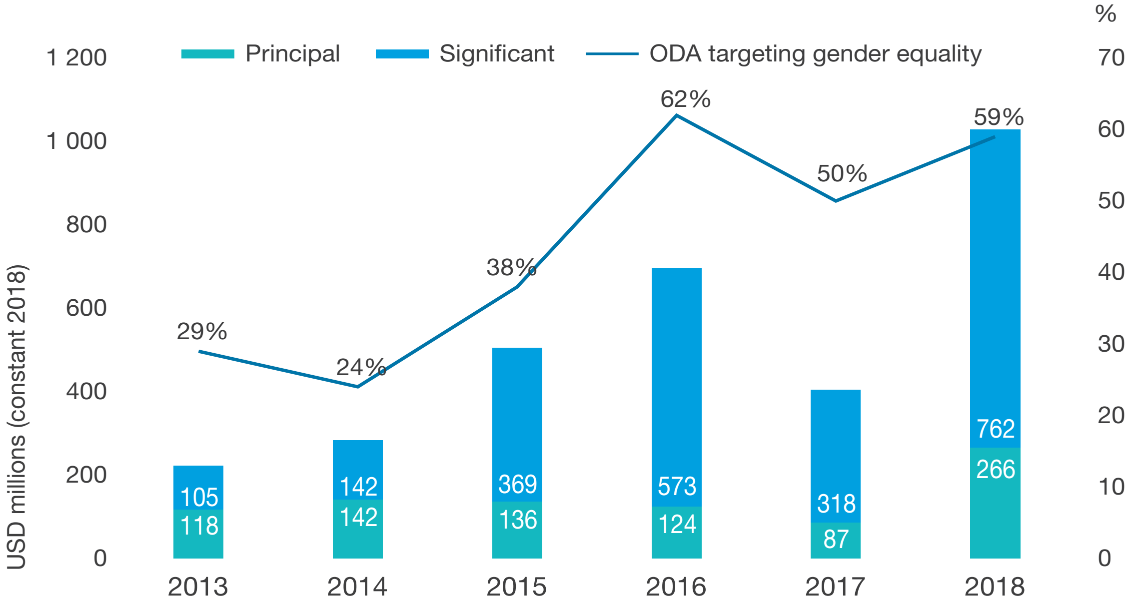
3.4. ODA and international philanthropic funding on gender equality in Colombia

Domestic philanthropy is one of several sources of funding towards gender equality in Colombia. Official development assistance (ODA) and international philanthropic flows are another source of funding; this makes both official donors and international foundations potential partners for domestic foundations working in that area.

Despite decreasing levels of ODA towards Colombia in recent years, funding towards gender equality remains high

Even though ODA towards Colombia has been decreasing over the past few years, the 2018 rise in bilateral aid towards Colombia had a significant gender component (Figure 3.5). Increased ODA contributions from Germany, France and the United States related to the implementation of the peace process represent the largest part of aid funding with the principal or significant objective of reducing gender inequalities.[10] In particular, ODA with gender equality as a significant objective from Germany increased from USD 141 million to USD 405 million between 2017 and 2018.

Figure 3.5. **ODA towards gender equality to Colombia 2013-18, gross disbursements**



Note: "Principal" means that gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this 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 activities that have been screened by donors to determine whether they are targeting or not gender equality
Source: OECD-DAC CRS.

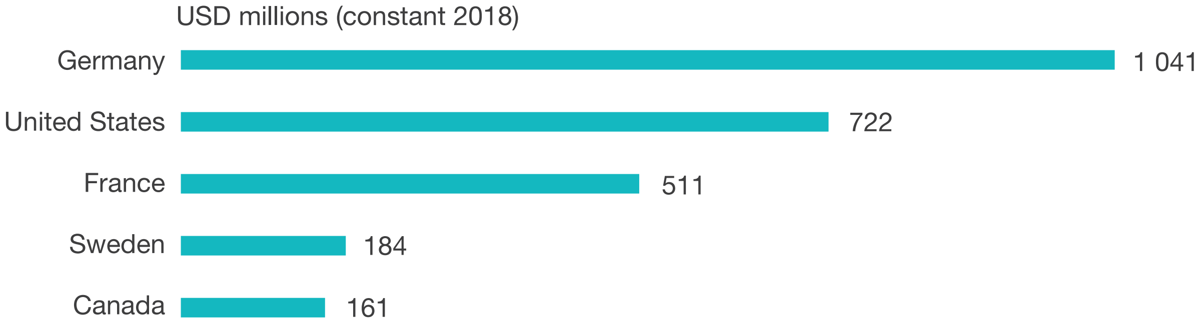
Germany, the United States and France have been the largest ODA donors for gender equality in Colombia

Colombia's main ODA donors in the area of gender equality have provided the most funding to the country. Germany, the United States and France together contributed 70% of all ODA for gender equality to Colombia (Figure 3.6) over 2013-18, while other donors such as Sweden and Canada provided substantive funding over this period.

10 The DAC gender equality policy marker is a qualitative statistical tool to record aid activities that target gender equality as a policy objective. It is used by DAC members as part of the annual reporting of their aid activities. The policy marker is based on a three-point scoring system:
- "Principal" means that gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this objective.
- "Significant" means that gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme.
- "Not targeted" means that the project programme has been screened against the gender marker but had not been found to target gender equality.

For more information, see www.oecd.org/dac/gender-development/dac-gender-equality-marker.htm.

Figure 3.6. **Top 5 ODA bilateral donors to Colombia 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 CRS.

Most ODA funding towards gender equality has concentrated in the areas of peace-building, agricultural development and environmental protection

Between 2013 and 2018, sector-allocable ODA towards Colombia that aimed to reduce gender inequalities totalled USD 3 142 million, and the largest proportion was allocated towards governance, agriculture and humanitarian aid. More specifically, peace-building, which represented approximately 17% of gender ODA, was followed by agricultural alternative development with 12% and biodiversity with 11% (Table 3.3). This shows little sectoral overlap with domestic funding towards gender equality, which is mainly allocated towards education and social infrastructure.

Table 3.3. **Top 5 ODA funding towards gender equality by sector and subsector Colombia, 2013-18**

Sector/Subsector	USD millions
Government and civil society	**1 206**
Civilian peace-building, conflict prevention and resolution	550
Other government and civil society	656
Participation in international peacekeeping operations	207
Agriculture, forestry, fishing	**458**
Agricultural alternative development	373
Other agriculture, forestry, fishing	85
General environment protection	**593**
Biodiversity	345
Environmental policy and administrative management	233
Other environmental protection	15
Multisector	**312**
Rural development	269
Other multisector	43
Other sectors	**573**
Total sector-allocable	**3 143**

Note: Funding classified as Principal or Significant in DAC gender equality policy marker.
Source: OECD-DAC CRS.

International philanthropy supports gender equality mainly through microfinance resources

For 2018, a single philanthropic organisation provided nearly all the funding for gender equality allocated by such groups. Of the 30 philanthropic organisations that regularly report to the OECD-DAC, BBVA Microfinance Foundation provided all but USD 2 million of the USD 181 million allocated for gender equality. These loans were allocated to trade and business sectors, but also to industry and agriculture (Table 3.4). In addition, other international foundations like Arcus Foundation, Bill & Melinda Gates Foundation, Charity Projects Ltd (Comic Relief), Ford Foundation and World Diabetes Foundation also provided resources in 2018 towards gender equality in Colombia.

Table 3.4. **Top 5 sectors for international philanthropic donors giving towards gender equality in Colombia 2018**

Sector/Subsector	USD millions
Trade policies and regulations	**79**
Trade policy and administrative management	79
Business and other services	**38**
Business development services	38
Industry	**28**
Textiles, leather and substitutes	14
Agro-industries	10
Other industry	4
Agriculture	**24**
Livestock	12
Food crop production	6
Industrial crops/export crops	4
Agricultural development	2
Other	**12**
Total	181

Note: Funding classified as Principal or Significant in DAC gender equality policy marker.
Source: OECD-DAC CRS

4_ Key lessons and way forward

1. Domestic foundations represent a sizeable source of funding for development in Colombia, but a clearer separation of public and private resources managed by foundations is needed. With approximately USD 600 million between 2013-18, averaging USD 100 million per year for this period, domestic philanthropy represents over three times the OECD's previous estimate from international philanthropic donors. It stands at close to 10% of net official development assistance (ODA) in the country. For comparison, global philanthropic flows for development stand at 5% of global ODA flows (OECD, 2018[2]).

- **Disentangle public and private resources operated by philanthropic organisations in Colombia**. Estimating domestic philanthropic funding in Colombia is becoming more relevant, as foundations are partners to each other and to local and national governments. The majority of philanthropic organisations sampled operate a mix of resources. These range from their endowments or revenues from commercial activities to public resources and partnerships with governments. This makes it difficult to distinguish private financing from the philanthropic sector in the country. The recent tax reform increased the transparency of the philanthropic sector through disclosure requirements and oversight. However, further efforts are needed from the side of donors and foundations to disclose relevant information about their activities. This is especially the case for activities co-financed by public sector agencies.
- **Trace the expansion of the non-profit sector into entrepreneurship and microfinance activities**. With the 2016 tax reform, the activities in the non-profit sector that determine the scope of the Special Tax Regime have been expanded, and now explicitly include commercial activities. With non-profit organisations deriving more revenue from commercial activities, they can come into direct competition with the for-profit sector. This can lead to unfair competition due to the advantages these organisations have under the special regime. Nevertheless, with a more open and transparent non-profit sector, it will be possible to assess whether these meritorious activities provide the right space for innovation and programmes that improve well-being.

2. Colombian foundations benefit from a robust and trusted network of collaboration, through an association of foundations, AFE, that could be further leveraged. Foundations have created solid ties and developed trust to overcome co-ordination challenges, which has already led to multiple joint initiatives. Close to USD 12.8 million was allocated through foundation-to-foundation co-financing for 2013-18. This space could be further leveraged:

- **Extend data sharing beyond legal requirements**. The recent tax reform strengthened disclosure requirements and oversight. Foundations could greatly benefit from disclosing additional relevant information about their activities – in particular geographical and co-financing data. Most foundations surveyed, through AFE, carry forward the transparent publication of their activities, which is an important asset for the sector and good practice for the region. To this end, AFE has updated a repository of open information, accessible at MapaAFE (http://mapa.afecolombia.org/). Its clear structure, which is familiar to Colombian foundations, can now be expanded to gradually complete the map of philanthropic financing in Colombia. This additional step towards transparency in the sector will prove useful when foundations want to collaborate, since open information facilitates the identification of partners.
- **Scale up collaboration in key sectors and regions**. A high concentration of philanthropic funding in Colombia in a few areas and regions offers an opportunity to scale impact through collaboration and co-funding. Education is the most prominent focus of philanthropic giving, receiving more than a third of all funding; 90% of surveyed foundations have activities in this area. Close to 70% of domestic funding is concentrated in Antioquia, Cundinamarca, Bogotá, Atlántico and Valle del Cauca. Such a concentration of funding, coupled with a solid network of foundations, provides a good basis for deeper collaboration. It could also lead to co-funding between foundations working on similar ideas or in the same regions, which could be facilitated through thematic and regional working groups. For example, there might be scope for more co-funding between foundations working in education. Only 1% of philanthropic funding for education was channelled through co-funding between foundations participating in the survey (between 2013 and 2018). Education is a local service (e.g. even foundations working in the same region may support different schools). Therefore, co-funding may be naturally limited. However, co-funding of activities such as research, advocacy and policy dialogue could be considered. In addition, the education sector attracts funding not only from domestic philanthropy, but also from international philanthropists, the private sector and ODA donors. Domestic foundations

working in education could consider joining platforms, such as Fundación Empresarios por la Educación. This would facilitate a clearer understanding of each other's priorities and provide opportunities for broader partnerships.

- **Reinforce peer learning and knowledge sharing**. Foundations in Colombia produce a wide variety of knowledge and evidence, ranging from needs assessments to randomised control trials. However, this wealth of knowledge is not systematically shared with peers. While foundations may be reluctant to publicly share this information, they could usefully share it with foundations working on similar areas to promote peer learning. Thematic working groups (as mentioned above) may provide not only a platform for partnerships, but also a safe space for frank discussions about what worked and, most importantly, what did not work, including pitfalls and difficulties faced during implementation.
- **Build a unified voice in relation to external stakeholders, such as the government**. An association of foundations is a powerful vehicle to develop a collective voice. The government frequently deals with competing agendas and requests from different foundations, which can often prove cumbersome and ineffective. Having the foundations' association support the forming of coalitions around specific topics would allow foundations to move beyond their role as individual entities. In this way, they could approach the government with a single, unified voice, which would be more powerful and credible.

3. Domestic philanthropy's support towards gender equality is not negligible but spread thin, leaving space for more substantive efforts, especially through education and women's economic empowerment. Funding for gender equality represents around 8% of total domestic philanthropy flows. It is mainly provided by a few smaller foundations focused on women's economic empowerment. In addition, a few large foundations integrate gender equality considerations but only in a limited number of programmes. Women's economic empowerment programmes and education programmes could provide good entry points to strengthen domestic philanthropy's support to gender equality.

- **Invest in smart design of economic empowerment programmes: appropriate targeting and gender-sensitive programming can make the difference**. Colombian foundations working in the area of gender equality focus mainly on improving women's access to financial and productive resources (women's economic empowerment).
  - **For economic empowerment programmes to be effective for women, their design needs to be thoroughly tailored towards the needs of their target group and take gender-specific constraints into account**. Foundations should work with their field partners to conduct rigorous needs assessments and draw on evidence to inform gender-sensitive programme design. The evidence shows the effectiveness of economic empowerment programmes is often contingent on sociodemographic and socio-economic factors. Poor women with subsistence-level enterprises have different needs than women growing small- or medium-sized enterprises; and programmes that are effective for female adolescents do not always work for older women. With respect to access to capital, cash transfer programmes are most effective when they target young women and are conditional on investments in education or business skills. Microcredit can lift credit constraints and increase women's financial freedom. However, it is unlikely to lift women out of extreme poverty unless the intervention is bundled with other services such as asset transfers, training and personalised coaching.
  - **Furthermore, programmes are more effective if they consider and address women's day-to-day constraints**. Women, for instance, face greater pressure to distribute money they receive to other family members rather than investing it in their own business. To address this obstacle, service providers may grant women access to cash transfers through transactions to private phones or individual savings accounts. As concerns training programmes that require attendance, locations should be easily accessible to account for women's travel and time constraints. Programmes can also encourage programme participation with a friend to increase take-up, regular attendance and completion rates and provide access to family planning and childcare. Depending on the local context these barriers may vary. It is therefore crucial to carefully analyse women's specific constraints and adjust the programmes accordingly.
- **Foundations that are investing in education and training, but that have been gender-agnostic, could include features of gender-sensitive design to make their programmes work for women**.

With more than a third of total funding from domestic philanthropy implemented through the education sector, foundations in Colombia have the potential to support gender equality through that channel. Colombia has a high share of youth that is neither in employment, training nor education, and women are over-represented in this category (32% of women compared to 16% of men aged 15-24). Women in Colombia face a myriad of barriers to transition from education into the labour market (including a high burden of domestic work and unpaid care work). However, investments that provide young people with vocational and life skills constitute a promising avenue to improve women's economic opportunities, provided they cater to their needs and constraints. These programmes can also be combined with modules focused on information on sexual health, family planning and marriage to help prevent early pregnancy and marriage/cohabitation, and improve women's economic opportunities in the longer term.

- **Invest in knowledge: Learning more about how to design effective interventions to address pervasive gender norms could have a transformative effect on women's economic empowerment.**
  - Discriminatory social beliefs about what is appropriate for a woman or man continue to undermine women's access to productive and financial resources and moderate the impact of women's empowerment programmes. There is encouraging evidence showing that sticky social norms and individual attitudes are amenable to change, yet there is still much room to learn about why and how these approaches work. School-based interventions, sensitisation programmes on gender issues, or mass and social media interventions that aim to change discriminatory attitudes and beliefs, show great promise. Yet little is known about whether these interventions alone can improve women's economic opportunities and outcomes, or how they can best be combined with common economic empowerment interventions (such as vocational training and microcredit).
  - Furthermore, working with women to improve their request for financial products, self-confidence and employment/entrepreneurial skills might not suffice if financial service providers and employers have discriminatory gender attitudes, beliefs and behaviours. Exploring avenues to reduce gender-based stereotypes among those who provide economic opportunities could level the playing field between men and women, and sustainably improve women's economic empowerment.

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[68])

Official Development Assistance (ODA)

The DAC defines ODA as those flows to countries and territories on the DAC List of ODA recipients (www.oecd.org/development/financing-sustainable-/development/development-finance-standards/daclist.htm) and to multilateral institutions (http://www.oecd.org/development/financing-sustainable-development/development-finance-standards/officialdevelopmentassistancedefinitionandcoverage.htm) which are:

- provided by official agencies, including state and local governments, or by their executive agencies; and
- 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
- 45% in the case of bilateral loans to the official sector of LDCs and other LICs (calculated at a rate of discount of 9%).
- 15% in the case of bilateral loans to the official sector of LMICs (calculated at a rate of discount of 7%).
- 10% in the case of bilateral loans to the official sector of UMICs (calculated at a rate of discount of 6%).
- 10% in the case of loans to multilateral institutions (calculated at a rate of discount of 5% for global institutions and multilateral development banks, and 6% for other organisations, including sub-regional organisations).

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.

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

ANNEX B

Effective sample of respondents

No	Organisation name	Organisation survey	Activities survey	Financial information provided for period	Open or anonymised	Total funding identified (COL millions 2013-18)	Total funding identified (USD millions constant 2018, 2013-18)
1	Fundación Alejandro Angel Escobar	Yes	Yes	2013-18	Open	1 294	0.6
2	Fundación Alpina	Yes	Yes	2013-18	Open	4 174	1.8
3	Fundación Alvaralice	Yes	Yes	2013-18	Open	266	0.1
4	Fundación Arturo y Enrica Sesana	Yes	Yes	2013-18	Open	4 912	2.1
5	Fundación Aurelio Llano Posada	Yes	Yes	2013-18	Open	17 674	7.2
6	Fundación Bancolombia	Yes	Yes	2013-18	Open	63 213	26.7
7	Fundación Bavaria	Yes	Yes	2013-18	Open	56 598	24.6
8	Fundación Belcorp	Yes	Yes	2013-18	Open	5 289	2.1
9	Fundación Berta Martinez de Jaramillo	Yes	Yes	2013-18	Open	40 096	18.8
10	Fundación Caicedo González Riopaila Castilla	Yes	Yes	2013-18	Open	23 908	10.3
11	Fundación Carulla	Yes	Yes	2015-18	Open	4 545	1.5
12	Fundación Carvajal	Yes	Yes	2013-18	Open	37 340	15.5
13	Fundación Cemex	Yes	Yes	2013-18	Open	10 316	4.5
14	Fundación Cerrejón	Yes	Yes	2013-18	Open	62 642	26.5
15	Fundación Colombina	Yes	Yes	2013-18	Open	7 248	3.0
16	Fundación Empresa Privada Compartir	Yes	Yes	2013-18	Open	119 451	64.9
17	Fundación Greenland	Yes	Yes	2013-18	Open	12 647	4.2
18	Fundación Corona	Yes	Yes	2013-18	Open	11 985	4.9
19	Fundación Dividendo por Colombia	Yes	Yes	2013-18	Open	24 234	9.9
20	Fundación Entretejiendo	Yes	Yes	2018	Open	1 274	0.4
21	Fundación Éxito	Yes	Yes	2013-18	Open	65 278	24.9
22	Fundación Grupo Familia	Yes	Yes	2013-18	Open	12 149	5.1
23	Fundación Fraternidad Medellín	Yes	Yes	2013-18	Open	58 133	23.7
24	Fundación Frisby	Yes	Yes	2013-18	Open	9 622	3.9
25	Fundación Gases de Occidente	Yes	Yes	2013-18	Open	5 067	2.1
26	Fundación Genesis para la Niñez	Yes	Yes	2013-18	Open	9 157	3.7
27	Fundación Grupo Social	Yes	Yes	2013-18	Anonymised	82 311	32.3
28	Fundación Levapan	Yes	Yes	2013-18	Open	6 527	3.1
29	Fundación Haceb	Yes	Yes	2013-18	Open	760	0.3

No	Organisation name	Organisation survey	Activities survey	Financial information provided for period	Open or anonymised	Total funding identified (COL millions 2013-18)	Total funding identified (USD millions constant 2018, 2013-18)
30	Fundación Hernan Echavarria Olozaga	Yes	Yes	2013-18	Open	1 823	0.8
31	Fundación Keralty	Yes	Yes	2013-18	Open	1 602	0.5
32	Fundación La Cayena	Yes	Yes	2013-18	Open	585	0.2
33	Fundación Luker	Yes	Yes	2013-18	Open	20 761	9.4
34	Fundación Santo Domingo	Yes	Yes	2013-18	Open	270 532	106.8
35	Fundación Mayagüez	Yes	Yes	2013-18	Open	5 736	2.3
36	Fundación Otero Lievano	Yes	Yes	2013-18	Open	20 039	7.8
37	Fundación Proantioquia	Yes	Yes	2013-18	Open	3 091	1.3
38	Fundación Procaps	Yes	Yes	2014-18	Open	1 770	0.6
39	Fundación Promigas	Yes	Yes	2013-18	Open	18 128	7.5
40	Fundación Propacífico	Yes	Yes	2013, 2017-18	Open	1 204	0.5
41	Fundaciones Ramírez Moreno	Yes	Yes	2013-18	Open	53 298	23.4
42	Fundación Barco	Yes	Yes	2013-18	Open	12 352	7.2
43	Fundación Saldarriaga Concha	Yes	Yes	2013-18	Open	19 493	8.6
44	Fundación Scarpetta Gnecco	Yes	Yes	2013-18	Open	4 907	2.0
45	Fundación Serena del Mar	Yes	Yes	2014-18	Open	2 492	0.8
46	Fundación SMURFIT Kappa Colombia	Yes	Yes	2013-18	Open	5 513	2.4
47	Fundación Social Paz del Rio	Yes	Yes	2013-18	Open	4 120	1.5
48	Fundación Social Holcim	Yes	Yes	2013-18	Anonymised	8 674	3.7
49	Fundación Sofia Pérez de Soto	Yes	Yes	2013-18	Open	83 923	35.0
50	Fundación Sura	Yes	Yes	2013-18	Open	87 670	37.2
51	Fundación Surtigas	Yes	Yes	2013-18	Open	5 474	2.3
52	Fundación Terpel	Yes	Yes	2013-18	Open	12 210	4.9
53	Fundación Unibán	Yes	Yes	2015-18	Open	8 315	2.9
54	Fundación WWB Colombia	Yes	Yes	2013-18	Open	7 997	2.7

ANNEX C

Information to be registered and published annually by non-profit organisations in the Special Tax Regime

General information

- Single tax registry (RUT) number
- Legal name
- Address
- City
- Phone number
- Date of incorporation
- Economic activities
- Legal representative information
- Web page
- Meritorious activities

Financial information

- Net profit previous year
- Net profit allocation
- Amount to reinvest
- Equity previous year
- Gross income previous year
- Salary payments to members of the governing bodies
- Results-oriented annual report (current and completed projects, income, contracts made, grants and contributions received, goals achieved for the benefit of the community)
- Financial statements

Founders

Format 2530 to upload in web application

- Year
- ID
- Full Name
- Legal Status (individual or company)
- Legal Name

Managerial and control positions

Format 2531 to upload in web application

- Year
- ID
- Full Name
- Position
- Company Name

Donations

Format 2532 to upload in web application

- Year
- Type of donation (international co-operation, collective events, etc)
- Form of donation (cash, equity, assets, etc.)
- Amount
- Investment term
- Investment allocation
- Donor information (name, ID, legal name)

Permanent appropriations

Format 2533 to upload in web application

- Year
- Amount
- Investment allocation
- Investment term

Source: Article 364-5 of the Tax Law, DIAN – Electronic Information System Guide (2018[69]).

ANNEX D

Geographical estimates

The activities, projects and grants sampled were classified in one of three categories:

Type 1: Regions, known distribution. These are all activities for which the foundation knew the location of the disbursement of the resources (e.g. Project A, Antioquia, COL $100).

Type 2: Regions, unknown distribution. These are all activities for which the foundation was uncertain about exactly where the resources were distributed, but the foundation knew in which regions it operated (e.g. Scholarship A, in Antioquia, Valle del Cauda and Atlántico, for COL $100 total).

Type 3: Non-allocable geographically. These are activities without a geographical dimension, such as university research, and for which the organisation does not know where they are implemented.

Aggregation methodology: The geographical estimates for each region were derived by adding Type 1 and prorated estimates for Type 2. These estimates assumed a uniform distribution i.e. that the total funding allocated among all regions indicated by the foundation was divided equally. In this way, if an activity were carried out in five regions for COL $100, each region would receive COL $20.

Example: An organisation has projects A and B. Project A is Type 1, located in a single region R_1, while Project B is Type 2, as the organisation knows that it operates in regions R_1, R_2 and R_3. The organisation allocates X_A and X_B to projects A and B, respectively. The geographical estimates for all regions are:

Region	Project	Project	Estimates per region
R_1	X_A	$\frac{X_B}{3}$	$X_A + \frac{X_B}{3}$
R_2	0	$\frac{X_B}{3}$	$\frac{X_B}{3}$
R_3	0	$\frac{X_B}{3}$	$\frac{X_B}{3}$

ANNEX E

The Social Institutions and Gender Index and philanthropic classification of giving supporting gender equality

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 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 identified into 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, feminicide, 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 F

Methodology for the literature review: Evidence-based approaches to improving women's access to resources

The evidence review comprises counterfactual evaluations of interventions conducted in developing countries with the goal of improving women's economic empowerment. Studies assess direct outcomes of economic empowerment (e.g. women's labour force participation, entrepreneurship creation, income, and economic self-reliance), as well as intermediary outcomes that can lead to economic empowerment (e.g. change in behaviours, attitudes and norms that limit women's economic opportunities). It draws from recent studies from year 2010 onwards using strong identification strategies – predominantly randomised control trials but also quasi-experimental methods including regression discontinuity design, difference in differences or instrumental variables (IV).

The primary target population of the evaluated interventions are women and girls, particularly those from low socio-economic background. Studies considered were published in academic journals – primarily the *Journal of Economic Development*, the *American Economic Journal* and the *American Economic Review*. Furthermore, reviews and working papers were considered from renowned research institutes and organisations including the National Bureau of Economic Research, the Abdul Latif Jameel Poverty Action Lab (J-PAL), Campbell Collaboration, the International Initiative for Impact Evaluation (3ie), the World Bank and the Overseas Development Institute.

The inclusion criteria were fourfold: the study (1) uses an experimental or quasi-experimental evaluation method; (2) focuses on the improvement of women's access to productive and financial resources in developing countries; (3) targets women and girls or men and boys with the objective to improve women's economic empowerment; and (4) was published in the year 2010 or onwards.

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