THE DEVELOPMENT ASSISTANCE COMMITTEE:
ENABLING EFFECTIVE DEVELOPMENT

PRIVATE FOUNDATIONS' GIVING FOR DEVELOPMENT IN 2013-2015

Ongoing efforts to better reflect private philanthropic giving in OECD-DAC statistics on development finance

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EXECUTIVE SUMMARY

This working paper highlights the main results of the 2016-17 OECD data Survey on Global Private Philanthropy for Development and describes how this exercise relates to - and aims to complement - the existing regular data collection on development finance by the Development Co-operation Directorate (DCD).

The data survey aimed at better understanding who the main philanthropic actors active in development are. By aligning its scope and reporting format with ODA standards, the survey ensured that data collected from private philanthropic foundations were comparable, also with other development finance flows. Moreover, it also aimed to explore the extent to which such data were readily available in foundations' internal systems.

The survey gathered project-level data from 143 foundations all over the world. In general, the results and coverage of the survey were considered to be very good and showed that collecting comparable data from private philanthropic foundations was feasible.

The survey results reveal that private foundations gave USD 23.9 billion for development from 2013 to 2015. While the main beneficiary region was Africa (28%), a large share of the foundations' activities had a multi-regional or unallocated scope. 53% of foundations' total giving was provided for health and population policies/programmes & reproductive health. 97% of the funds were channelled to/through implementing partners (the remaining 3% related to operational foundations' activities and scholarships/fellowships).

So far, only four philanthropic foundations report on a regular basis to the OECD according to the ODA standards: the Bill and Melinda Gates Foundation (BMGF) – since 2009 – and the United Postcode Lotteries (UPL, including the Dutch Postcode Lottery, Swedish Postcode Lottery and People's Postcode Lottery) – since 2017. The survey results suggest that more foundations could be in a position to start sharing their data with the OECD. In 2018, the OECD-DCD will pursue its statistical engagement with the largest philanthropic foundations, building on the BMGF and UPL's experiences.

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The authors would also like to thank Jamie Attard, Swandi Chan and April McCoy (the Bill and Melinda Gates Foundation) for reviewing the data survey template during its preparation, as well as their continued statistical engagement with the OECD.

LIST OF ABBREVIATIONS

Institutional abbreviations

BMGF	Bill and Melinda Gates Foundation
CIFF	Children's Investment Fund Foundation
DAC	Development Assistance Committee
DCD	Development Co-operation Directorate of the OECD
DPL	Dutch Postcode Lottery
Grameen CA	Grameen Crédit Agricole Foundation
HGBF	Howard G. Buffett Foundation
IATI	International Aid Transparency Initiative
IRS	Internal Revenue Service
NetFWD	Network of Foundations Working for Development
OECD	Organisation for Economic Co-operation and Development
OSF	Open Society Foundations
STBF	Susan T. Buffett Foundation
TAI	Transparency and Accountability Initiative
UAE RC	Red Crescent of the United Arab Emirates
UN	United Nations
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UPL	United Postcode Lotteries
WB	World Bank
WFHF	William and Flora Hewlett Foundation
WHO	World Health Organisation
WP-STAT	Working Party on Development Finance Statistics of the DAC

Other abbreviations

AAAA	Addis Ababa Action Agenda
CRS	Creditor Reporting System
CSO	Civil society organisation
DCR	Development Co-operation Report
FDI	Foreign direct investment
FGM	Forced genital mutilation
Fnd	Foundation
ODA	Official Development Assistance
LDC	Least developed country
LIC	Low-income country or territory
LMIC	Lower middle-income country or territory
MRI	Mission-related investments
NGO	Non-governmental organisation
OOF	Other Official Flows
PPP	Public-private partnership
PRI	Programme-related investments
Q	Quarter
RMNCH	Reproductive, Maternal, New-born and Child Health
SDG	Sustainable Development Goal
UMIC	Upper middle-income country or territory
UAE	United Arab Emirates
UK	United Kingdom
US	United States of America
USD	United States dollar

EDITORIAL
WHY TRANSPARENCY OF PHILANTHROPIC FUNDING MATTERS?

by Michael Jarvis, Executive Director of the Transparency & Accountability Initiative (TAI)

The trend toward greater transparency of philanthropic funding is to be welcomed. Over 50 organisations in the United Kingdom publish to the open data 360Giving standard, over 90 foundations publish to Glass Pockets in the United States, and now this OECD survey brings together data from 143 foundations worldwide.

As funders of transparency efforts for good governance around the globe, the members of the Transparency and Accountability Initiative (TAI) – a donor collaborative of the Ford Foundation, Omidyar Network, Open Society Foundations and the William and Flora Hewlett Foundation together with MacArthur Foundation and the Department for International Development of the United Kingdom – recognize the importance of being open about funding commitments. We expect government donors to be transparent on the use of public resources, and therefore also on the aid they provide, fostering accountability to the beneficiaries and to their home country tax payers. Although the accountability relationship is different for private donors, we believe that philanthropic funders also benefit from being open about grants made.

The benefits of greater data on philanthropic funding run deeper than satisfying public relations considerations. For one, we believe it important for building trust with grantees and beneficiaries, and assuring comfort with the role of philanthropy within society more broadly. As funders supporting international transparency, it is important for TAI members to "walk the talk", but we believe the credibility that transparency provides is beneficial to the philanthropic sector writ large. Of course, funders do need to be sensitive to individual privacy concerns and to protecting data that might create vulnerabilities for recipients in sensitive political contexts – a growing concern amid the proliferation of laws restricting civil society organisations in many countries, including legislation specifically limiting receipt of foreign funding.

As more funders publish information on grant making, it should lead to more effective future funding commitments. The data pool is useful for current and prospective grantees, but also a valuable resource for funders themselves. They can better benchmark their portfolios. By providing a bigger and more granular picture of where funds are flowing, publicly available grants data can help minimise duplication of efforts, and identify geographic and thematic gaps in funding. As more foundations make information available, the greater the utility – especially when combined with available information on official aid. Standard reporting templates such as OECD-DAC Creditor Reporting System (CRS) and the International Aid Transparency Initiative (IATI) can ease cross comparison. As Dan Sutch of Nominet has noted, "an individual grantmaking organisation might not alone make a huge difference in sharing their grants data, but when they are combined across multiple grantmaking organisations, then we might generate some real insight."

In a 2013 Institute for Philanthropy survey, donors reported that the greatest benefit of sharing more information about their giving was that it "facilitates collaboration." As a donor collaborative we have certainly found that to be true amongst our members. Indeed, the utility of grant data rises not just when combined with that of other funders, but when complemented by publication of contextual information. For example, grant makers can more proactively share their strategies as well as evaluations and evidence reviews. This helps to inform shared understanding not just of what gets funded, but why, and how funders adapt based on evidence of what is working or not.

Extending transparency on these fronts should further boost effectiveness of funding and stories of impact that may attract more funding for positive social change. It could become standard practice for new philanthropies. In that case, the OECD efforts to better capture private philanthropy worldwide – either through a next ad hoc survey or regular reporting to the OECD – could become a powerful tool for assuring donor transparency and accountability.

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I. INTRODUCTION

Over the past years, private philanthropic foundations have gained a solid place in the spectrum of financing for development. Embedding philanthropic efforts into the international development framework was first achieved in the Addis Agenda Action Agenda (AAAA), which drew the post-2015 development finance landscape:

> We [the Heads of State and Government and High Representatives] recognize philanthropic donors' flexibility and capacity for innovation and taking risks, and their ability to leverage additional funds through multi-stakeholder partnerships. (…) We welcome efforts to increase cooperation between philanthropic actors, Governments and other development stakeholders. We call for increased transparency and accountability in philanthropy. (…)

The 2030 Agenda, notably the SDG 17, also called for mobilising finance from all available sources, engaging in multi-stakeholder partnerships (including with private foundations), as well as improving transparency, accountability and statistics.



Analysing and optimising this growing phenomenon requires a comprehensive and evidence-based understanding of how foundations work. Even though the availability and quality of data on foundations' activities have recently been improving, datasets are often published in a multitude of formats, preventing comparison among foundations but also between foundations' giving and other development finance flows, such as Official Development Assistance (ODA).

To address the need of comparable data on philanthropy and to better understand the financing trends in this area, the OECD Development Co-operation Directorate (OECD-DCD) carried out in 2016-17 a large-scale Survey on Global Private Philanthropy for Development. This survey collected activity-level information on the charitable expenditures of philanthropic foundations all over the world, following the statistical standards used in the data collection on ODA.

The survey is also a cornerstone of the collaborative efforts between the OECD-DCD and the OECD Global Network of Foundations Working for Development (NetFWD) to update the 2003 OECD report on Philanthropic Foundations and Development Co-operation, the objective of which is to shed light on foundations' contributions to the 2030 Agenda more broadly.

The objectives of this working paper are to highlight the main findings of the survey (in section II) but also to describe how this exercise relates to the ongoing OECD-DCD efforts to improve its statistics on private philanthropic activities and development finance beyond ODA (in section III).

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II. RESULTS OF THE SURVEY

SCOPE OF THE SURVEY

For the purpose of the data survey, a working definition of private philanthropic flows for development was set out to ensure comparability of the data with the OECD-DAC statistics on ODA and to avoid double-counting at the international level:

> Private philanthropic flows for development refer 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 (incl. high-net-worth individuals and crowdfunding), legacies, as well as income from royalties, investments (incl. government securities), dividends, lotteries and similar.

Following this definition, philanthropic activities funded by governments were out of scope.[i] Furthermore, charitable giving from religious institutions were only included if they aimed at supporting development and improving welfare.

Similar to the DAC statistical system tracking ODA flows, "developing countries" were defined according to the DAC List of ODA Recipients. In the case of core contributions to multilateral organisations, the DAC List of ODA-eligible international organisations was used to identify the extent to which such unrestricted support could be considered as contributing to development.

The DAC statistical system tracks external development finance. However, to acquire a better understanding of global philanthropic giving as a whole, the survey also collected data on foundations' activities in developing countries not necessarily constituting cross-border flows (e.g. philanthropic foundations operating domestically).

The survey had four main objectives. It aimed to

1. Fill a data gap by collecting internationally comparable data on private philanthropy for development in a format enabling comparability with other statistical standards, and ODA in particular;
2. Collect inputs and evidence for the forthcoming update of the 2003 OECD report on Private Foundations and Development Co-operation;
3. Test the feasibility of collecting comparable data on private philanthropy to ultimately improve the coverage of OECD statistics in this area;
4. Identify and start engaging with the largest philanthropic foundations active in development on regular reporting to the OECD.

COVERAGE OF THE SURVEY

Over 200 private philanthropic foundations identified as being active in development were invited to participate in the survey. The survey included two questionnaires:

- A data questionnaire (see Annex 3) on foundations' activities extended with development as their main objective from 2013 to 2015. This questionnaire aimed at collecting activity-level, both quantitative and descriptive information (such as the geographical and sectoral distributions, the channels of delivery, the modalities of giving and other qualitative information).

- A qualitative questionnaire (developed by the OECD netFWD), comprised of multiple-choice and rating questions on the type of funding provided, transparency & accountability, as well as on co-operation modalities with governments and other development partners.[ii]

Overall, the survey gathered information on 147 foundations:

- 77 foundations responded to both the data and qualitative questionnaires. The survey data for the Bill and Melinda Gates Foundation and 12 UAE-based foundations were derived from their regular reporting on private grants to the OECD-DAC.
- For 53 foundations, activity-level data were collected from publicly available sources, particularly the US Internal Revenue Service (IRS) Form 990-PF[iii] (31), foundations' own websites (14) and annual reports (7) or through datasets available through the International Aid Transparency Initiative (IATI; 2).
- Four foundations completed the qualitative questionnaire only due to capacity constraints or confidentiality concerns.

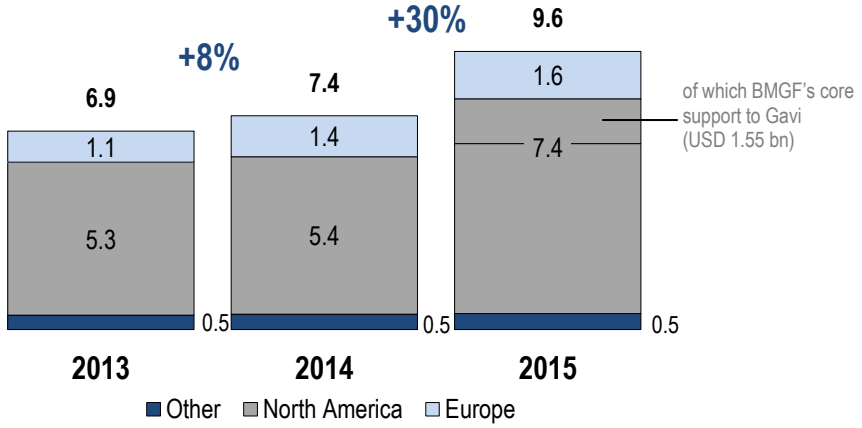
The data were collected under a strict confidentiality agreement with the data providers, implying that information on individual activities cannot be shared nor disclosed. It was agreed that the data may be presented exclusively at the aggregate level. BMGF's activities reported to the OECD on a regular basis are however fully disclosed online at OECD.Stat.

FOUNDATIONS' GIVING FOR DEVELOPMENT

Foundations gave USD 23.9 billion for development in 2013-15

Based on the survey results, private philanthropic foundations provided USD 23.9 billion for development in 2013-15, or USD 7.96 billion per year on average. Philanthropic giving over this period followed an upward trend with an annual increase of 19% on average, mainly driven by European foundations and the Bill and Melinda Gates Foundation. Indeed, European foundations' giving in 2015 was 53% higher than in 2013.

Figure 1. Foundations' giving over 2013-15, USD billion

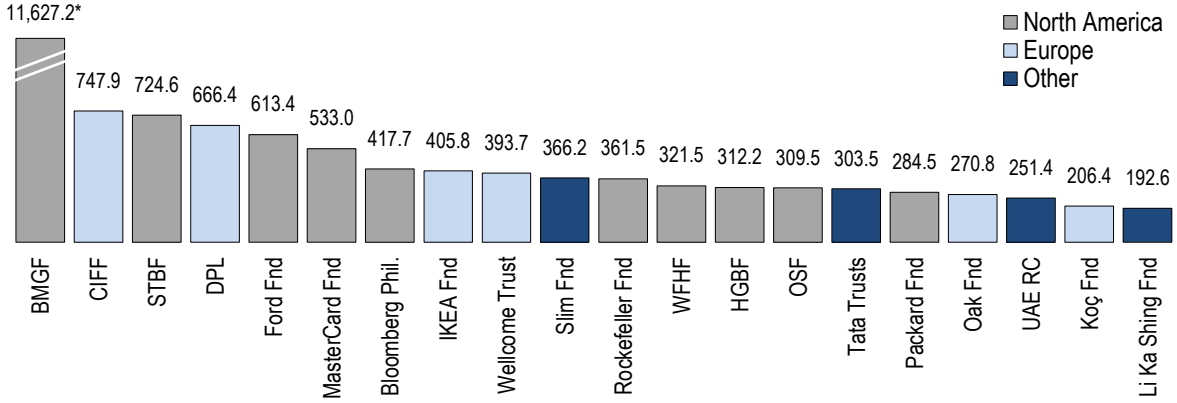


Over 99% of the three-year total was provided in the form of grants[iv] (incl. direct giving and activities under foundations' execution). Other non-grant financial instruments used for charitable activities[v] were standard loans (incl. bonds and mortgages; 0.4%), equity investments (0.2%) and shares in collective investment vehicles (0.1%). A few foundations also provided guarantees with a total exposure of up to USD 37.6 million.

BMGF is by far the largest foundation, but other foundations played an important role too

With over USD 11.6 billion of giving over 2013-15, the Bill and Melinda Gates Foundation (BMGF) was by far the most generous foundation in the world (49% of the total), followed by Children's Investment Fund Foundation (CIFF), Susan Thompson Buffett Foundation (STBF), Dutch Postcode Lottery (DPL) and Ford Foundation (3% each). Philanthropic giving was rather concentrated, with the top 20 private foundations' giving representing 81% of the total.

Figure 2. Main foundations active in development, USD million, 2013-15



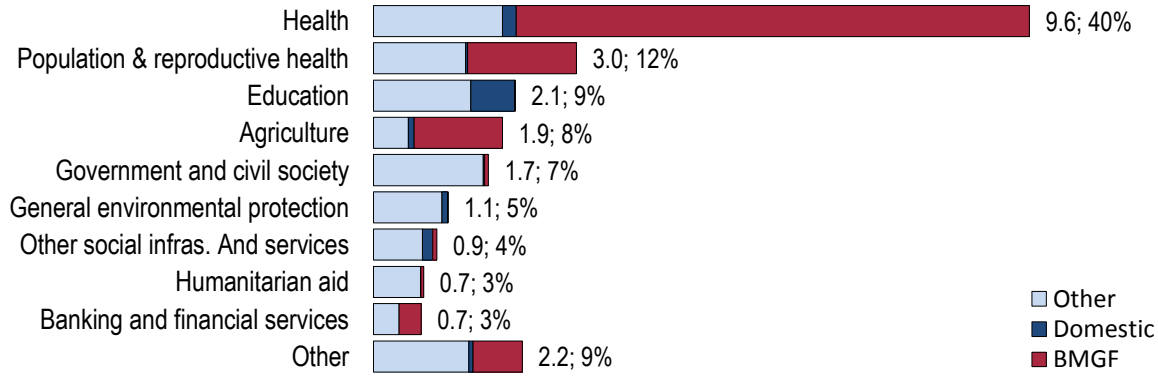
*The column size for the BMGF was reduced for illustrative purposes

Even though North-American foundations accounted for three-quarters (76%) of total giving, four of the top 10 foundations were Europe-based. Of the remaining 24%, Europe-based foundations accounted for 17% and foundations based elsewhere 7%.[vi]

Health & reproductive health[vii] were the main sectors targeted

As shown in figure 3, foundations' giving predominantly targeted the health & reproductive health sectors, which together accounted for 53% of the total. Even though 72% of total giving for health & reproductive health related to BMGF's activities, this sector category was the main funding priority for many other foundations too, in particular the Susan T. Buffett Foundation (STBF; 5%), Children's Investment Fund Foundation (CIFF; 4%), Wellcome Trust (3%) and Bloomberg Philanthropies (2%). The main health-related causes targeted were infectious disease control and reproductive health & family planning.

Figure 3. Philanthropic giving by sector, USD billion, 2013-15



Foundations' giving in support of education (9%) and agriculture (8%) was significant too, with around USD 2 billion allocated to each over the three years. While the agriculture sector was boosted by

significant support from the Bill and Melinda Gates Foundation (BMGF), the education sector was supported by a wider range of foundations, both international and domestic. Excluding the BMGF, the government & civil society sector (including human rights, democratic participation and civil society development and ending violence against women and girls) was among the main sectors targeted by the philanthropic foundations (7% of the total).

Table 1. Top funders in education, agriculture and government & civil society sectors, USD million, 2013-15

EDUCATION	
MasterCard Fnd	301.2
Vehbi Koç Fnd	165.2
IKEA Fnd	142.5
Telefónica Fnd	138.9
Li Ka Shing Fnd	132.6

AGRICULTURE	
BMGF	1,294.5
HGBF	126.0
Tata Trusts	78.3
IKEA Fnd	68.3
Gatsby Fnd	31.9

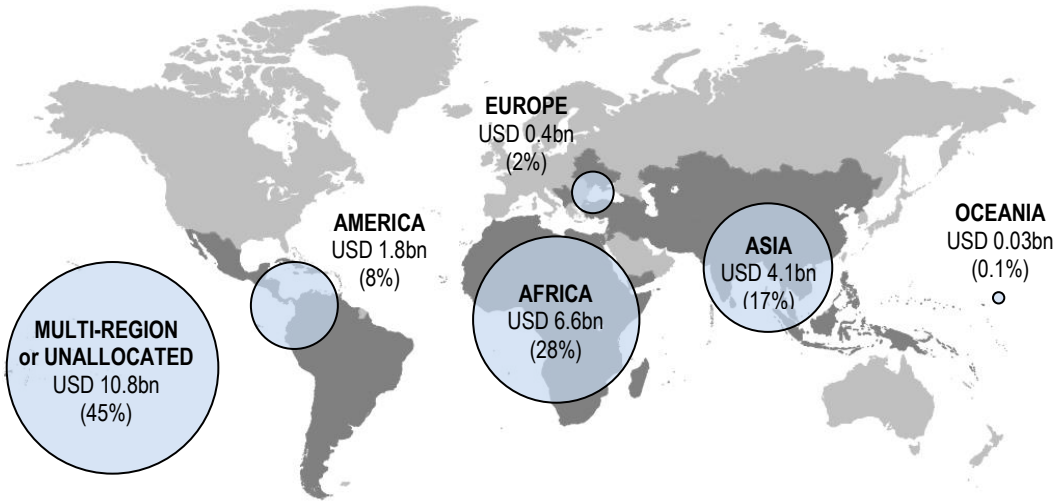
GOV. & CIVIL SOCIETY	
Ford Fnd	333.8
OSF	184.3
WFHF	172.4
Oak Fnd	107.2
DPL	100.0

The Canadian MasterCard Foundation was the main funder in the education sector, followed by the Turkish Vehbi Koç Foundation and the Netherlands-based IKEA Foundation. After the Bill and Melinda Gates Foundation (BMGF), Howard G. Buffett Foundation (HGBF) and the Indian Tata Trusts were the most significant private foundations in the agriculture sector. The government and civil society sector mainly benefitted from funds extended by the Ford Foundation, Open Society Foundations (OSF), the William and Flora Hewlett Foundation (WFHF) and Oak Foundation.

Africa was the main beneficiary region

Africa was the main beneficiary region of philanthropic giving with USD 6.6 billion received over the period (28% of the total), followed by Asia (USD 4.1 billion; 17%), Latin America (USD 1.8 billion; 8%) and Europe (USD 0.4 billion; 2%). USD 10.8 billion (45%) was unallocated by country or region, mainly reflecting the large share of philanthropic giving extended to organisations with a global/multi-region scope. A more detailed analysis of the main trends and allocations in Africa and Asia can be found on pages 10 and 11.

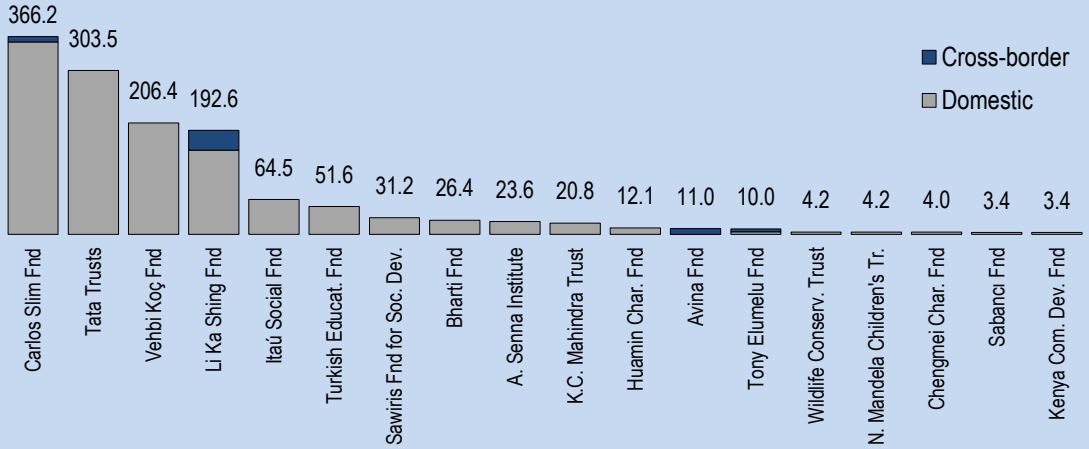
Figure 4. Geographical distribution of foundations' giving, 2013-15



BOX 1: Giving by foundations based in developing countries

The survey also collected data on activities of 18 foundations based in low- and middle-income countries. Although the data collected on South-South philanthropic giving may not be fully representative, the results indicated that South-South giving amounted to USD 1.3 billion over 2013-15 (6% of the three-year total). The largest of these foundations were located in Mexico (e.g. Carlos Slim Foundation), India (e.g. Tata Trusts), Turkey (e.g. Vehbi Koç Foundation), China (e.g. Li Ka Shing Foundation) and Brazil (e.g. Itaú Social Foundation).

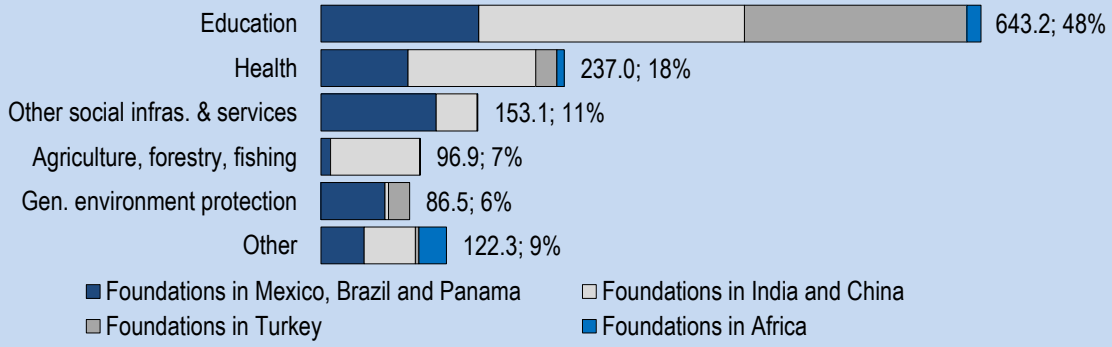
Figure 5. Main foundations based in developing countries, USD million, 2013-15



The survey revealed that foundations established in developing countries were mainly operating domestically. Only 5% of their giving was targeting other developing countries [e.g. Li Ka Shing Foundation, Avina Foundation (Panama), Carlos Slim Foundation and Tony Elumelu Foundation].

Foundations in developing countries mainly supported the education sector (48% of the total; 83% of Turkish foundations' giving). The other main sectors of destination were health (18%), other social infrastructure and services (11%), agriculture, forestry and fishing (7%) and general environmental protection (6%).

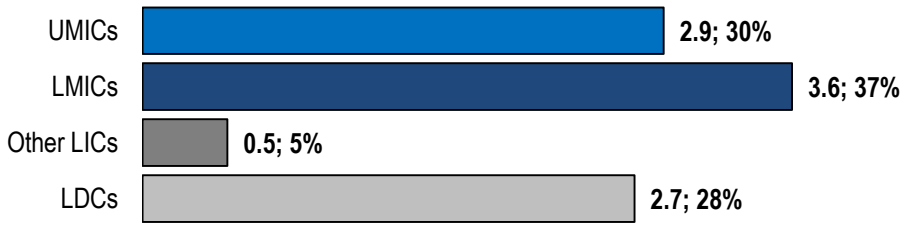
Figure 6. Giving from foundations based in developing countries by sector, USD million, 2013-15



Two-thirds of foundations' giving targeted middle-income countries

The survey revealed that lower middle-income countries (LMICs) and upper middle-income countries (UMICs) received two-thirds of the country-allocable philanthropic giving. Only one-third of total giving targeted least development countries (LDCs) and other low-income countries (LICs).

Figure 7. Philanthropic giving by income group, USD billion, 2013-15



The top-10 beneficiary countries included seven middle-income countries, two LDCs and one other LIC. From a geographic point of view, 5 of the top 10 beneficiary countries were in Sub-Saharan Africa, two in Asia, two in Latin America and one in Europe.

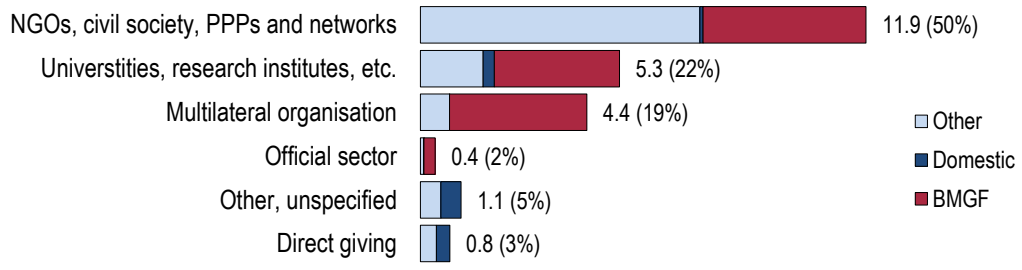
Table 2. Top 10 beneficiary countries, 2013-15

	BENEFICIARY COUNTRY	INCOME GROUP	REGION	AMOUNT (USD million)	SHARE IN TOTAL GIVING
1.	India	LMICs	Asia	1,588.9	6.7%
2.	Nigeria	LMICs	Africa	730.4	3.1%
3.	Mexico	UMICs	America	596.3	2.5%
4.	China (PR of)	UMICs	Asia	497.8	2.1%
5.	Ethiopia	LDCs	Africa	482.8	2.0%
6.	South Africa	UMICs	Africa	416.6	1.7%
7.	Kenya	Other LICs	Africa	397.8	1.7%
8.	Brazil	UMICs	America	329.2	1.4%
9.	Tanzania	LDCs	Africa	322.0	1.3%
10.	Turkey	UMICs	Europe	314.5	1.3%

Most of philanthropic giving was channelled through intermediaries

50% of total philanthropic giving in 2013-15 was channelled through NGOs, civil society, PPPs and networks and the for-profit private sector, followed by universities, research and education institutes (22%) and the multilateral system (19%). Only 3% of the total giving was executed by the foundations themselves.

Figure 8. Philanthropic giving by main channel of delivery, USD billion, 2013-15

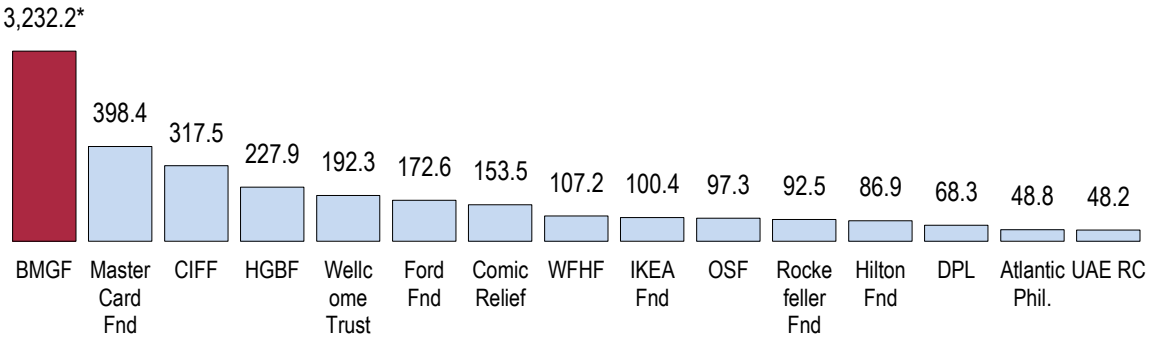


Giving channelled through multilateral organisations is mainly by the Bill and Melinda Gates Foundation. For example, in 2015 the foundation pledged a core contribution to Gavi, the Vaccine Alliance, for its 2016-20 operations amounting to USD 1.55 billion. Most of the other foundations made use of the NGOs and civil society to channel their funds. Foundations based in developing countries rather channelled their giving through research institutes or did not make use of any intermediary (e.g. scholarships to individuals and activities of operational foundations).

Philanthropic giving for Africa

USD 6.6 billion (28% of total giving over 2013-15)

Figure 9. Foundations most active in Africa, USD million, 2013-15



*The column size for the BMGF was reduced for illustrative purposes

Figure 10. Main beneficiary countries in Africa, USD million, 2013-15

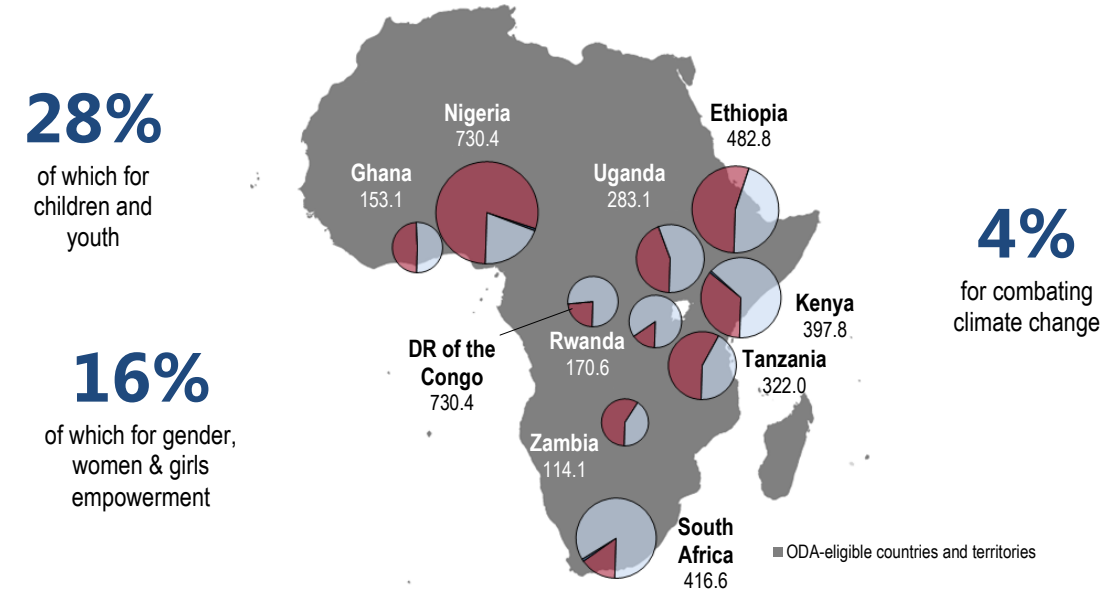
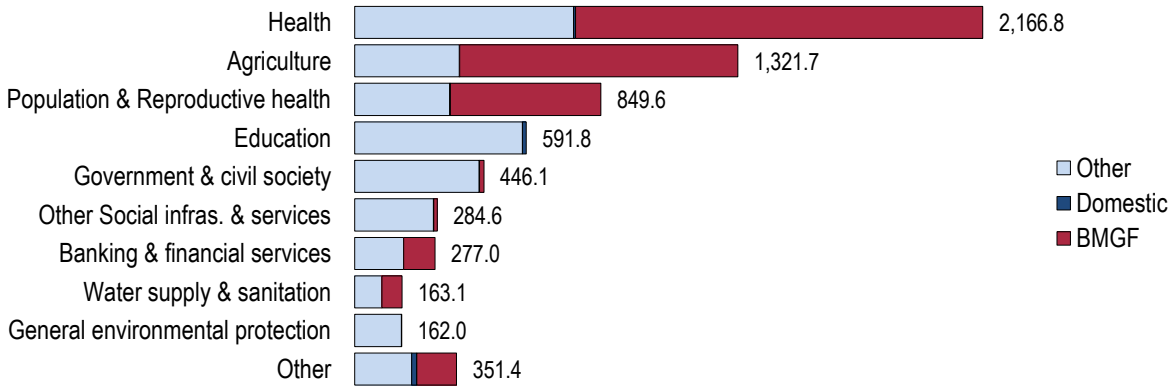


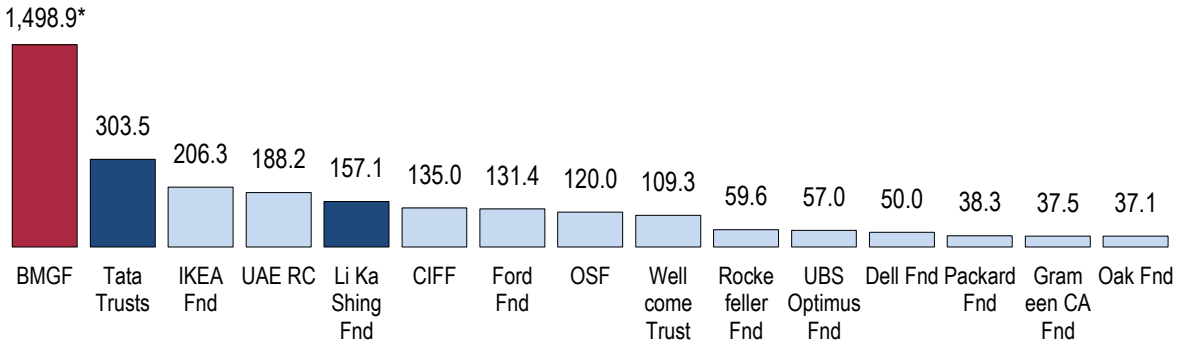
Figure 11. Main sectors targeted in Africa, USD million, 2013-15



Philanthropic giving for Asia

USD 4.1 billion (17% of total giving over 2013-15)

Figure 12. Foundations most active in Asia, USD million, 2013-15



*The column size for the BMGF was reduced for illustrative purposes

Figure 13. Main beneficiary countries in Asia, USD million, 2013-15

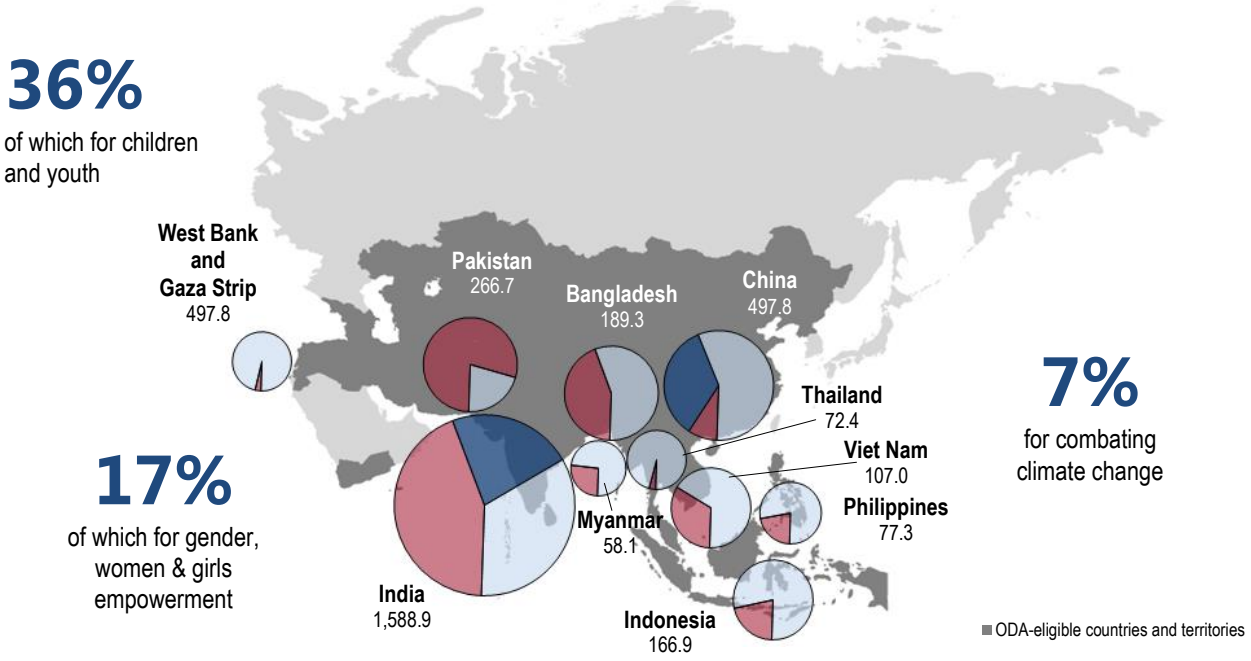
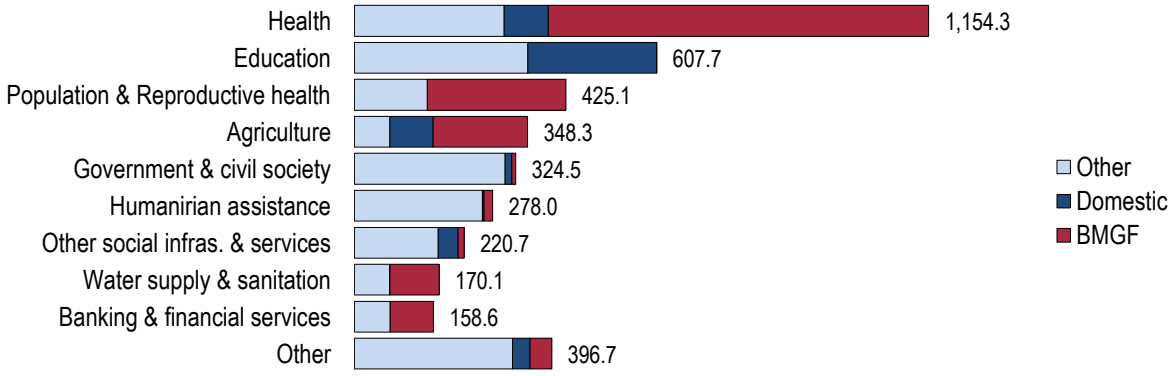


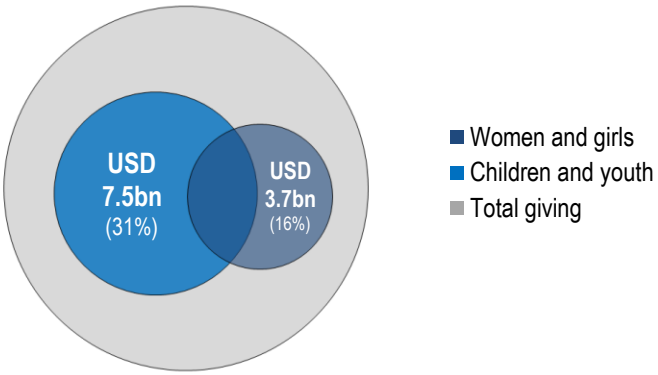
Figure 14. Main sectors targeted in Asia, USD million, 2013-15



Children and youth were the most targeted population group

USD 7.5 billion (31% of the three-year total) was extended in support of children and youth, mostly through health & reproductive health (57%, e.g. infectious diseases control, family planning and basic nutrition) and education activities (27%). Almost half of these funds (45%) were provided by the Bill and Melinda Gates Foundation, followed by the Children's Investment Fund Foundation (8%), IKEA Foundation and the MasterCard Foundation (5% each).

Figure 15. Philanthropic giving by main population group, 2013-15



Approximately USD 3.7 billion (16% of the three-year total) targeted women and girls, most significantly through activities in the health & reproductive health (74%, e.g. reproductive health, family planning and infectious diseases) but also government & civil society sectors (10%, e.g. human rights, women's equality organisations and institutions, ending violence to women & girls incl. FGM, and human rights). The Bill and Melinda Gates Foundation was the main actor also in this field (43% of giving to women and girls), followed by the Susan T. Buffett Foundation (19%), Children's Investment Fund Foundation, Ford Foundation, Dutch Postcode Lottery and the William and Flora Hewlett Foundation (3% each).

Foundations can play an important role in achieving SDG 3[viii]

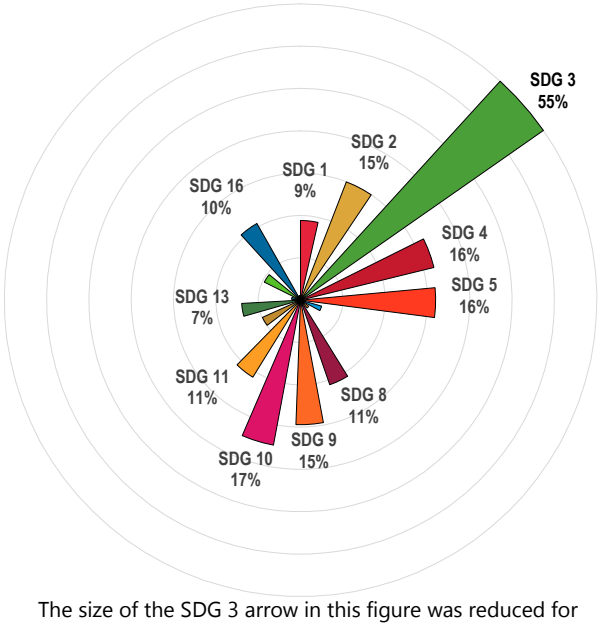
The survey also aimed at providing rough estimates of foundations' possible contribution to financing the SDGs. This information was mainly based on sectoral allocation and descriptive information (see Annex 4). Overall, as shown in figure 17, foundations seem to have the potential to help developing countries fund the SDG 3 ("Good Health and Well-being"). However, the survey results also indicated that foundations' activities may support the SDG 10 ("Reduced Inequalities"), SDG 4 ("Quality Education"), SDG 5 ("Gender Equality"), SDG 9 ("Industry, Innovation and Infrastructure") and SDG 2 ("Zero Hunger").[ix] When excluding the Bill and Melinda Gates Foundation from the dataset, SDG 16 ("Peace, Justice and Strong Institutions") also emerges as a significant area of foundations' support. On contrary, SDG 6 ("Clean Water and Sanitation"), SDG 7 ("Affordable and Clean Energy"), SDG 12 ("Responsible Consumption and Production"), SDG 14 ("Life below Water"), and SDG 17 ("Partnerships for the Goals") do not seem to fall under the main funding priorities of the private foundations.

Figure 16. Top 6 SDGs to which foundations contribute



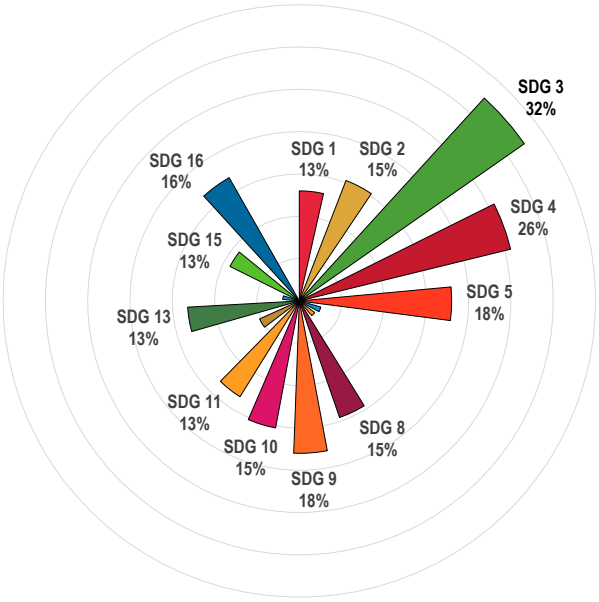
Figure 17. Foundations' contribution to the SDGs (as % of total giving)*

All foundations



The size of the SDG 3 arrow in this figure was reduced for illustrative purposes

Foundations other than the BMGF



*The sum of percentages per SDG is higher than 100% due to the overlap between individual SDGs, i.e. a single activity may contribute to multiple SDGs.

References

OECD (2018), *Annex 2 List of ODA-eligible international organisations*, www.oecd.org/dac/stats/annex2.htm.

OECD (2018), *DAC List of ODA Recipients*, www.oecd.org/dac/stats/daclist.htm.

Notes

[i] Donations by "rulers" (members of ruling families in relevant Arab countries) are considered official.

[ii] Analysis of the results of the qualitative questionnaire has been carried out by netFWD and is published in: OECD (2018), *Private Philanthropy for Development*, OECD Publishing, Paris, forthcoming.

[iii] Form 990-PF is used to figure the tax based on investment income, and report charitable distributions and activities to the Internal Revenue Service of the United States. It also serves as a substitute for the section 4947(a)(1) non-exempt charitable trust's income tax return, Form 1041, U.S. Income Tax Return for Estates and Trusts, when the trust has no taxable income. In general, reporting through form 990-PF is obligatory for exempt private foundations, taxable private foundations and organisations in the process of becoming legally private foundations. US Department of the Treasury, IRS (2018), *2017 Instructions for Form 990-PF*, www.irs.gov/pub/irs-pdf/i990pf.pdf.

[iv] Grants are defined as transfers in cash or in kind for which no legal debt is incurred by the recipient.

[v] Non-grant charitable activities include programme-related investments (PRI), mission-related investments (MSI) and their equivalents administered with the promotion of the economic development and welfare of developing countries.

[vi] For example Brazil, Egypt, India, Japan, Kenya, Mexico, Nigeria, Panama, People's Republic of China, South Africa and United Arab Emirates.

[vii] The full sector title is "population policies/programmes and reproductive health".

[viii] For more details refer to Annex 4: Estimation of foundations' contribution to the SDGs.

[ix] However, the mapping may overestimate foundations' contribution to some SDGs with a typically horizontal or cross-cutting nature, such as SDG 9 and SDG 10.

III. OECD EFFORTS TO ENHANCE DAC STATISTICS ON PRIVATE PHILANTHROPY

The primary objective of the OECD Development Co-operation Directorate (DCD) is to contribute to developing better policies for better lives through transparent data on development finance and improved development co-operation practices and policies. The DCD also serves as the Secretariat for the Development Assistance Committee (DAC). For over 50 years, the OECD-DAC has grouped the world's most significant ODA providers, defining and monitoring global standards in key areas of development. Its mandate is to "promote development co-operation and other relevant policies so as to contribute to implementation of the 2030 Agenda for Sustainable Development, including sustained, inclusive and sustainable economic growth, poverty eradication, improvement of living standards in developing countries, and to a future in which no country will depend on aid".

The OECD-DCD also supports the UN in monitoring the SDGs and has played a role in forging major international development commitments, including the SDGs and the Paris Declaration on Aid Effectiveness.

This section describes the current scope and coverage of the OECD-DAC statistics on development finance and the on-going efforts to improve data coverage and relevance on development finance beyond ODA, with a special focus on private philanthropy.

COVERAGE OF OECD-DAC STATISTICS ON DEVELOPMENT FINANCE

Over the last decade, the development finance landscape has undergone profound changes with innovative financial approaches to mobilise private finance but also new players such as private philanthropic foundations. In order to properly reflect these changes and remain a relevant source of information for policymakers and analysts, the OECD has worked on means to enhance the DAC statistical system on development finance beyond ODA. This work does not only include constant updates of the database architecture, but also statistical engagement with emerging development finance providers from both the official and private sectors.

Flows covered

Table 3 below gives an overview of the main resource flows covered in OECD-DAC statistics. Data are collected on both official and private flows, both concessional and non-concessional. For official flows the major distinction lies between ODA and other official flows (OOF), while private flows are broken down into flows at market terms and charitable grants. Such flows also include contributions to multilateral development agencies, which are official bodies themselves. The outflows from multilateral agencies are the subject of a separate data collection aimed at providing a more complete picture of developing countries' receipts.

Table 3. Flows covered by the DAC statistics

A. Flows from countries

	Concessional	Non-concessional
Official	Official Development Assistance (ODA) flows	Other Official Flows (OOF), Officially supported export credits
Private	NGO, foundations and other charitable flows	Private flows at market terms

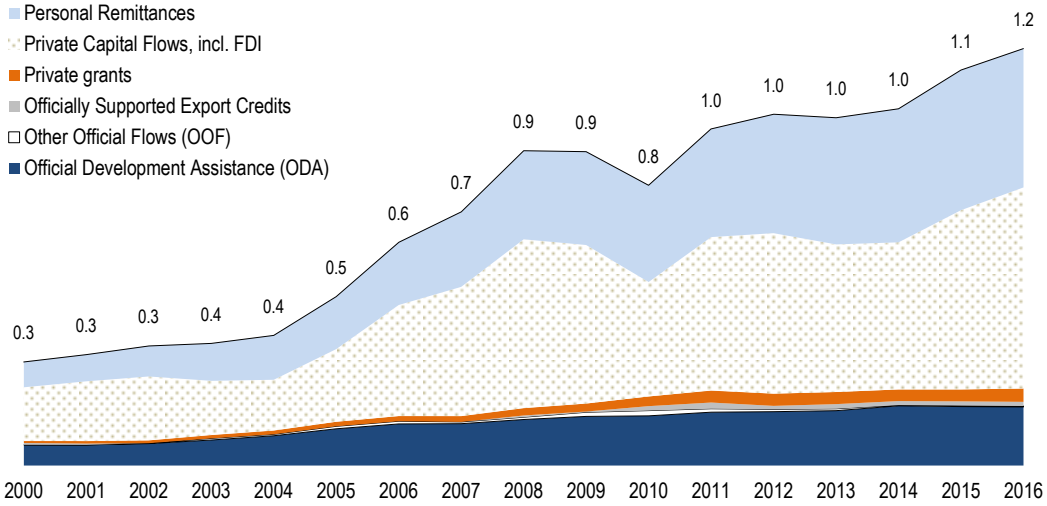
B. Flows from multilateral organisations

Multilateral agencies active in development	Concessional	Non-concessional

To avoid duplication of data collections, OECD analyses on the big picture of external resource flows to developing countries may also include complementary information from other datasets – for which standards and concepts are compatible with those of the DAC – such as the World Bank statistics on personal remittances (see figure 19).

Figure 18. Big picture of external finance flows to developing countries

USD trillion, 2000-15, 2 years moving average[x]



Who reports?

To date, the OECD statistics on development finance include detailed data from **30 DAC members, 20 non-DAC countries, 39 multilateral organisations and 4 philanthropic foundations**. Statistical engagement with private philanthropic foundations was initiated in 2009 when the Bill and Melinda Gates Foundation became the first private donor reporting to the OECD on its grant making as well as programme-related investments (PRIs) at the activity level, following the DAC statistical standards on measuring development finance flows. In 2017, the United Postcode Lotteries (the Dutch Postcode Lottery, Swedish Postcode Lottery and People's Postcode Lottery) followed the example of the Bill and Melinda Gates Foundation and published their grantmaking data for the first time through the OECD online database.

Beyond data publication, the OECD-DAC statistical framework offers development co-operation actors a central platform for improving transparency and accountability. For example, the OECD facilitates communication between data providers and data users: it advises on data quality and standardisation, ensures high data quality (including comparability) and provides and administers data dissemination platforms. Considering data as a global public good, the OECD does not claim ownership over the data and makes them available to the public for free. Data reported to the OECD-DAC also constitute primary inputs to a number of OECD flagship publications, such as Development Co-operation Report (DCR).

BOX 2: Why engage in regular reporting with the OECD?
Saara Romu, Senior Program Officer at Bill & Melinda Gates Foundation

The Bill & Melinda Gates Foundation has a deep respect for data and the work of partners such as the OECD who gather and share data in an effort to inform and promote effective decision making. Our co-chairs are proud "Data Geeks" because they know that data plays a vital role in improving lives around the world. When the UN High-Level Panel of Eminent Persons called for a data revolution, the foundation agreed yet identified a need to further define what should be done to ensure that countries around the world could deliver on the Sustainable Development Goals.

Committing to sharing information about commitments & disbursements using the standards developed by the OECD-DAC is one step. We encourage others to join us in this commitment to drive transparency and analysis of planned and actual aid across the private and public sectors in furtherance of SDGs.

We are also working with the OECD Partnership for Development of Statistics in the 21st Century (Paris21) to provide guidance, which they published as the Road Map for a Country-led Data Revolution. This road map and other data-related resources that the foundation supports have helped several development actors and foundations consider how they should support improvement of data in partnership with countries. The innovative approaches undertaken by OECD to support better and more comprehensive data will make the world more equitable and accelerate achievement of the SDGs.

The OECD-DCD has developed longstanding experience in collecting data and publishing statistics on development finance from multiple sources (DAC members, non-DAC providers, private foundations). Its expertise, reputation and added value are based on:

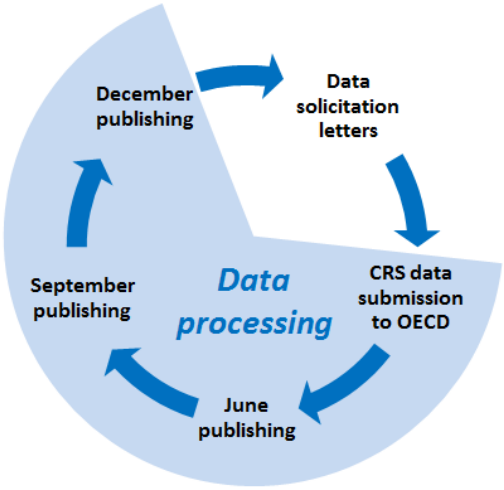
- full **comparability** of statistics from a variety of data providers, also covering a wide range of activities from ODA flows to private philanthropic giving (see table 18). Comparability is ensured by applying a single set of international statistical standards (e.g. definition, scope, sector and instrument classifications).
- data **quality** and **reliability**, ensured by extensive quality checks, at the activity level and by statistical experts.
- full transparency, with most data reported at the activity level, on both **commitment and disbursement**[xi] (some exceptions exist for confidential activities).

The availability of a comparable and reliable source of information on development finance flows is recognised as a critical driver of aid coordination among development actors and also as contributing to achieving results.

OECD-DAC REPORTING CYCLE

The process of data collection follows a 12-month cycle. For private philanthropic foundations, the cycle usually starts in Q1/Q2 when the OECD Secretariat invites all data providers to share their completed Creditor Reporting System (CRS) reporting template on development finance flows provided during the preceding year. Once the data have been received, the Secretariat carefully checks the quality of reported activities, including their compliance with international development finance standards necessary for data comparability. Having consolidated the annual data submission, the Secretariat publishes it through the OECD central database system OECD.stat.[xii] The online database is updated four times a year (in principle April, June, September, and December).

Figure 19. Reporting cycle



DATA DISCLOSURE POLICY

OECD-DCD usually recommends that rules of data disclosure on private philanthropic flows for development follow the same principles as for ODA, i.e. full data disclosure at the activity level. However, the system can also be flexible and present semi-aggregate information (e.g. by recipient and sector) to accommodate specific confidentiality constraints.

BOX 3. Highlights on United Postcode Lotteries' giving in 2016

In 2017, the United Postcode Lotteries (UPL) started engaging in regular reporting to the OECD on their development activities using the OECD-DAC standards and format. According to the UPL report on 2016 flows (available on OECD.stat), the lotteries gave USD 324.5 million for development, 68% of which was extended by the Dutch Postcode Lottery, 25% by the Swedish Postcode Lottery and 7% by the People's Postcode Lottery (United Kingdom). The data further show that:

- 97% of the funds were cross-border flows, while the remaining 3% related to development awareness and refugees in donor countries.
- The main channels of delivery used by the UPL were the NGOs and other civil society organisations in provider or high-income countries (74% of total funding), followed by international NGOs (12%; e.g. Médecins sans Frontières and Amnesty International), multilateral organisations (9%; UNICEF, UNHCR and World Food Programme) and NGOs in developing countries (4%).
- Most of UPL's funding was in the form of unearmaked contributions (82%) to the above-mentioned intermediaries; only 18% was extended as project-type interventions.
- 14% of the funds could be allocated by region, mainly in favour of Africa and Latin America.
- Although 42% of the funds supported social infrastructure and services, the lotteries were also major financiers of humanitarian assistance (19%) and environmental protection (17%).
- In addition, the data indicated that 29% of the funds were allocated in support of the environment, 26% for biodiversity conservation, 22% for climate change mitigation, adaptation or both and 20% for reproductive, maternal, new-born and child health (RMNCH).

Notes

[x] Sources: Official Development Assistance (ODA), Other Official Flows (OOF), officially supported export credits and Private grants, OECD-DAC statistics on net disbursements. Net private grants cover gross outflows from NGOs and civil society minus support received from official sector. Personal remittances and private capital flows, World Bank. Private capital flows include net FDI and portfolio investments. Amounts are in current prices.

[xi] While data on commitments shed light on policy intentions, tracking net disbursements informs on actual aid allocations.

[xii] See stats.oecd.org and stats.oecd.org/qwids.

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OECD (2018), *Development Co-operation Report*, OECD Publishing, Paris, dx.doi.org/10.1787/20747721.

OECD (2018), *OECD.stat*, stats.oecd.org (accessed 28 February 2018).

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PARIS21 (2015), *A Road Map for a Country-led Data Revolution*, OECD Publishing, Paris, dx.doi.org/10.1787/9789264234703-en.

WB (2018), "Personal remittances, received (current US$)", *World Bank data,* data.worldbank.org/indicator/BX.TRF.PWKR.CD.DT (accessed 28 February 2018).

ANNEX 1: GIVING BY PROVIDER

HQ location	Name of private provider	Main office location*	Qualitative questionnaire	Data questionnaire	Data source if estimated	Total giving, 2013-2015, USD '000
European countries, incl. Turkey	Avina Foundation (Switzerland)	SUI	Yes	-	-	-
	Bernard van Leer Foundation	NLD	Yes	Yes	-	9,377.9
	Bertelsmann Foundation	Germany	Yes	Yes	-	4,417.4
	Big Lottery Fund	UK	Yes	Yes	-	71,821.2
	C&A Foundation	SUI	Yes	Yes	-	53,731.8
	Calouste Gulbenkian Foundation	Portugal	Yes	Yes	-	8,909.9
	Chanel Foundation	France	Yes	Yes	-	3,036.7
	Children's Investment Fund Foundation	UK	Yes	Yes	-	747,854.8
	Cariplo Foundation	Italy	-	Estim.	Web	4,056.0
	Comic Relief	UK	-	Estim.	Web	172,414.7
	Daniel & Nina Carasso Foundation	France	Yes	Yes	-	3,103.3
	Dutch Postcode Lottery	NLD	Yes	Yes	-	666,368.6
	EDF Foundation	France	Yes	Yes	-	6,077.2
	Fondation de France	France	Yes	Yes	-	14,654.8
	Gerda Henkel Foundation	Germany	Yes	Yes	-	10,512.1
	Grameen Crédit Agricole Foundation	France	Yes	Yes	-	57,197.4
	H&M Foundation	Sweden	Yes	Yes	-	52,722.5
	Haci Ömer Sabanci Foundation	Turkey	Yes	Yes	-	3,380.0
	Human Dignity Foundation	SUI	Yes	Yes	-	20,378.7
	IKEA Foundation	NLD	Yes	Yes	-	405,777.3
	Jacobs Foundation	SUI	Yes	Yes	-	8,205.2
	King Baudouin Foundation	Belgium	Yes	Yes	-	10,691.7
	La Caixa Banking Foundation	Spain	Yes	Yes	-	33,883.7
	Lloyd's Register Foundation	UK	Yes	Yes	-	3,655.6
	MAVA Foundation	SUI	Yes	Yes	-	74,638.6
	Mérieux Foundation	France	Yes	Yes	-	18,564.2
	Novartis Foundation	SUI	Yes	Yes	-	9,926.1
	Oak Foundation	SUI	Yes	Yes	-	270,805.6
	Philips Foundation	NLD	-	Estim.	AR	2,365.7
	Queen Elizabeth Diamond Jubilee Trust	UK	Yes	Yes	-	25,806.4
	Robert Bosch Foundations	Germany	-	Estim.	AR	37,604.3
	Sainsburys Family Charitable Trusts: Gatsby Charitable Foundation	UK	Yes	Yes	-	47,833.9
	Sainsburys Fam. Char. Tr.: Indigo Trust	UK	-	Yes	-	2,601.9
	Sainsburys Fam. Char. Tr.: Staples Trust, True Colours Trusts	UK	-	Yes	-	222.0
	Sanofi Espoir Foundation	France	Yes	Yes	-	13,785.8
	Shell Foundation	UK	-	Estim.	AR	98,047.0
	Siemens Foundation	Germany	Yes	Yes	-	27,619.4
	Sigrid Rausing Trust	UK	Yes	Yes	-	78,428.2
	Small Foundation	Ireland	Yes	Yes	-	4,437.4
	Stars Foundation	UK	Yes	Yes	-	4,780.0
	Swiss Re Foundation	SUI	Yes	-	-	-
	Telefónica Foundation	Spain	Yes	Yes	-	171,471.8
	Turkish Educational Foundation	Turkey	-	Estim.	AR	51,605.4

HQ location	Name of private provider	Main office location*	Qualitative questionnaire	Data questionnaire	Data source if estimated	Total giving, 2013-2015, USD '000
	UBS Optimus Foundation	SUI	Yes	Yes	-	134,481.1
	Vehbi Koç Foundation	Turkey	-	Estim.	AR	206,443.6
	Veolia Foundation	France	Yes	Yes	-	3,048.4
	Volkswagen Foundation	Germany	-	Estim.	AR	44,192.5
	Wellcome Trust	UK	Yes	Yes	-	393,718.3
	World Diabetes Foundation	Denmark	Yes	Yes	-	31,412.9
	European countries, total					**4,126,069.0**
North American countries	Abbott Fund	USA	-	Estim.	IRS	21,252.7
	Alcoa Foundation	USA	-	Estim.	IRS	11,434.0
	Andrew W. Mellon Foundation	USA	Yes	Yes	-	35,313.2
	Annenberg Foundation	USA	-	Estim.	Web	4,329.5
	Arcus Foundation	USA	Yes	Yes	-	55,062.5
	Atlantic Philanthropies	USA	-	Estim.	Web	74,708.2
	Bank of America Charitable Foundation	USA	-	Estim.	IRS	42,806.0
	Barr Foundation	USA	-	Estim.	Web	24,216.8
	Bill and Melinda Gates Foundation	USA	Yes	Yes	-	11,627,212.9
	Bloomberg Philanthropies	USA	-	Estim.	IRS	417,655.4
	Blue Moon Fund	USA	-	Estim.	IRS	27,696.5
	Bristol-Myers Squibb Foundation	USA	-	Estim.	IRS	19,933.4
	Carnegie Corporation of New York	USA	Yes	Yes	-	54,937.8
	Caterpillar Foundation	USA	Yes	Yes	-	60,462.2
	Charles Stewart Mott Foundation	USA	Yes	Yes	-	41,943.0
	Christensen Fund	USA	-	Estim.	Web	30,823.6
	Citi Foundation	USA	Yes	Yes	-	50,887.2
	Coca-Cola Foundation	USA	-	Estim.	IRS	112,660.2
	Conrad N. Hilton Foundation	USA	-	Estim.	Web	133,507.5
	Dalio Foundation	USA	-	Estim.	IRS	75,596.0
	David and Lucile Packard Foundation	USA	-	Estim.	Web	284,464.9
	Doris Duke Charitable Foundation	USA	-	Estim.	Web	5,414.2
	eBay Foundation	USA	-	Estim.	IRS	1,608.0
	ExxonMobil Foundation	USA	-	Estim.	IRS	74,160.3
	FHI Foundation	USA	Yes	Yes	-	8,590.0
	Ford Foundation	USA	Yes	Yes	-	613,411.0
	General Electric Foundation	USA	-	Estim.	IRS	66,843.8
	Goldman Sachs Charitable Gift Fund	USA	-	Estim.	IRS	11,893.3
	Goldman Sachs Foundation	USA	-	Estim.	IRS	24,981.4
	Google Foundation and L. Page donations	USA	-	Estim.	IRS	83,726.6
	Gordon and Betty Moore Foundation	USA	Yes	Yes	-	102,256.2
	Hewlett-Packard Company Foundation	USA	-	Estim.	IRS	9,280.9
	Howard G. Buffett Foundation	USA	-	Estim.	IRS	312,162.3
	John D. and Catherine T. MacArthur Foundation	USA	Yes	Yes	-	116,411.7
	Johnson & Johnson Family of Companies Contribution Fund	USA	-	Estim.	IRS	54,633.4
	JPMorgan Chase Foundation	USA	-	Estim.	IRS	29,175.6
	Kresge Foundation	USA	-	Estim.	Web	5,298.8
	Lemelson Foundation	USA	-	Estim.	Web	9,933.7

HQ location	Name of private provider	Main office location*	Qualitative questionnaire	Data questionnaire	Data source if estimated	Total giving, 2013-2015, USD '000
	Leona M. and Harry B. Helmsley Charitable Trust	USA	-	Estim.	Web	70,633.4
	Lundin Foundation	Canada	-	Estim.	AR	24,772.1
	MasterCard Foundation	Canada	-	Estim.	IRS	533,031.8
	Margaret A. Cargill Foundation	USA	Yes	Yes	-	145,337.9
	Marisla Foundation	USA	-	Estim.	IRS	25,458.3
	McKnight Foundation	USA	Yes	Yes	-	32,328.9
	Merck Company Foundation	USA	-	Estim.	IRS	24,994.7
	Metlife Foundation	USA	Yes	Yes	-	52,728.5
	Michael and Susan Dell Foundation	USA	Yes	Yes	-	69,413.6
	Mondeléz International Foundation	USA	Yes	Yes	-	12,599.3
	NoVo Foundation	USA	-	Estim.	IRS	96,680.8
	Omidyar Network	USA	-	Estim.	IATI	106,507.8
	Open Society Foundations	USA	Yes	Yes	-	309,519.8
	Oprah Winfrey Leadership Academy Foundation	USA	-	Estim.	IRS	28,168.5
	PepsiCo Foundation	USA	-	Estim.	IRS	25,169.9
	Pfizer Foundation	USA	-	Estim.	IRS	15,211.4
	Rockefeller Brothers Fund	USA	Yes	Yes	-	45,401.2
	Rockefeller Foundation	USA	Yes	Yes	-	361,488.9
	Segal Family Foundation	USA	Yes	Yes	-	27,076.9
	Silicon Valley Community Foundation	USA	-	Estim.	IRS	95,599.3
	Skoll Foundation, Skoll Global Threats Fund	USA	-	Estim.	IRS	38,167.8
	Susan Thompson Buffett Foundation	USA	-	Estim.	IRS	724,576.3
	UPS Foundation	USA	-	Estim.	IRS	30,127.0
	W. K. Kellogg Foundation	USA	-	Estim.	Web	80,690.2
	Walmart/Walmart Foundation	USA	Yes	Yes	-	29,689.7
	Walton Family Foundation	USA	-	Estim.	IRS	77,580.2
	Weberg Trust	USA	-	Estim.	IRS	12,162.3
	William and Flora Hewlett Foundation	USA	-	Estim.	IATI	321,535.0
	Zakat Foundation	USA	Yes	Yes	-	15,975.8
	North American countries, total					**18,169,311.6**
Other OECD and high income countries	Ahmed Bin Zayed Al Nahyan Charitable and Humanitarian Foundation	UAE	-	Yes	CRS	3,403.2
	Al Rahma Charity Association	UAE	-	Yes	CRS	5,019.3
	Carlos Slim Foundation	Mexico	Yes	Yes	-	366,172.4
	Dar Al Ber Society	UAE	-	Yes	CRS	35,036.9
	Dubai Cares	UAE	Yes	Yes	-	13,485.8
	Dubai Charity Association	UAE	-	Yes	CRS	5,279.6
	Emirates Red Crescent	UAE	-	Yes	CRS	251,435.1
	International Humanitarian City of Dubai	UAE	-	Yes	CRS	8,896.3
	Nippon Foundation	Japan	Yes	Yes	-	37,576.3
	Noor Dubai Foundation	UAE	-	Yes	CRS	1,400.0
	Sharjah Charity Association	UAE	-	Yes	CRS	19,521.1
	Sharjah Charity House	UAE	-	Yes	CRS	3,801.0
	Sultan Bin Khalifa Bin Zayed Al Nahyan Humanitarian and Scientific Foundation	UAE	-	Yes	CRS	341.7
	The Big Heart Foundation	UAE	-	Yes	CRS	4,400.5

HQ location	Name of private provider	Main office location*	Qualitative questionnaire	Data questionnaire	Data source if estimated	Total giving, 2013-2015, USD '000
	Toyota Foundation	Japan	Yes	Yes	-	3,043.8
	Other UAE private philanthropies	UAE	-	Yes	CRS	102,582.8
	Other OECD and high income countries, total					**861,395.7**
Other countries	Avina Foundation (Panama)	Panama	Yes	Yes	-	10,998.2
	Ayrton Senna Institute	Brazil	Yes	Yes	-	23,578.1
	Azim Premji Foundation	India	Yes	-	-	-
	Bharti Foundation	India	Yes	Yes	-	26,352.3
	Chengmei Charity Foundation	PRC	Yes	Yes	-	4,014.1
	Dunhe Foundation	PRC	Yes	-	-	-
	Huamin Charity Foundation	PRC	Yes	Yes	-	12,140.8
	Itaú Social Foundation	Brazil	Yes	Yes	-	64,453.8
	K. C. Mahindra Education Trust	India	Yes	Yes	-	20,781.5
	Kenya Community Development Foundation	Kenya	Yes	Yes	-	3,369.9
	Li Ka Shing Foundation	PRC, HK	-	Estim.	Web	192,614.3
	Nelson Mandela Children's Fund	RSA	Yes	Yes	-	4,194.9
	Sawiris Foundation for Social Development	Egypt	Yes	Yes	-	31,172.9
	Tata Trusts	India	Yes	Yes	-	303,480.0
	Tony Elumelu Foundation	Nigeria	Yes	Yes	-	10,000.0
	Wildlife Conservation Trust	India	Yes	Yes	-	4,212.7
	Other countries, total					**711,363.6**
GRAND TOTAL						**23,868,139.9**

* USA United States of America
UK United Kingdom
UAE United Arab Emirates
NLD Netherlands
PRC Peoples' Republic of China
PRC, HK Peoples' Republic of China, Hong Kong
SUI Switzerland
RSA South Africa

Estim. Estimated based on:
AR Annual report
CRS OECD-DAC Creditor Reporting System
IATI International Aid Transparency Initiative
IRS US Internal Revenue System (990-PF)
Web Foundation's own website

ANNEX 2: GIVING BY RECIPIENT AND MAIN SECTOR CATEGORY

	Name of ODA-eligible country or territory	Social infrastructure and services	Economic infrastructure and services	Production sectors	Humanitarian assistance	Other	USD thousand (2013-2015)
AFRICA	Algeria	5,895.3	103.1	0	0	0	5,998.4
AFRICA	Egypt	80,047.8	10,104.5	84.3	122.1	13,013.0	103,371.7
AFRICA	Libya	1,121.2	0	0	1,606.4	0	2,727.6
AFRICA	Morocco	22,741.1	512.1	135.0	0	1,352.7	24,740.8
AFRICA	Tunisia	9,559.4	2,138.6	0	192.8	166.0	12,056.8
AFRICA	North of Sahara, regional	7,156.8	15,414.4	24.4	0	9,885.5	32,481.0
AFRICA	**North of Sahara, total**	**126,521.5**	**28,272.6**	**243.7**	**1,921.3**	**24,417.2**	**181,376.3**
AFRICA	Angola	13,536.5	40.0	153.6	0	170.4	13,900.5
AFRICA	Benin	4,874.5	5,378.5	3,075.2	39.6	85.8	13,453.6
AFRICA	Botswana	15,314.2	463.9	1,278.0	0	3,993.6	21,049.7
AFRICA	Burkina Faso	24,589.5	6,226.9	29,993.7	1,447.9	1,936.2	64,194.2
AFRICA	Burundi	6,609.1	341.4	6,996.1	13.6	15.1	13,975.3
AFRICA	Cabo Verde	1,424.0	30.0	48.5	0	365.9	1,868.4
AFRICA	Cameroon	10,950.6	481.3	2,335.6	0	1,417.6	15,185.1
AFRICA	Central African Republic	1,430.8	1,601.6	0	2,272.0	581.5	5,885.8
AFRICA	Chad	11,525.2	909.0	464.4	408.7	0	13,307.3
AFRICA	Comoros	407.4	0	0	0	280.5	687.9
AFRICA	Congo	231.0	20.0	52.4	0	0	303.3
AFRICA	Côte d'Ivoire	17,757.3	1,501.4	6,266.8	0	265.1	25,790.6
AFRICA	Democratic Republic of the Congo	81,117.8	29,951.7	9,480.6	238.0	12,999.3	133,787.3
AFRICA	Djibouti	984.1	10.0	296.6	1,112.5	0	2,403.2
AFRICA	Equatorial Guinea	401.9	10.0	0	0	0	411.9
AFRICA	Eritrea	266.1	0	226.8	0	0	492.9
AFRICA	Ethiopia	307,267.9	2,365.4	160,481.4	2,377.9	10,340.1	482,832.6
AFRICA	Gabon	1,352.7	40.0	0	0	0	1,392.7
AFRICA	Gambia	5,168.7	50.0	1,225.2	0	341.5	6,785.3
AFRICA	Ghana	107,677.2	3,702.6	39,210.6	17.5	2,521.1	153,128.9
AFRICA	Guinea	14,721.1	50.0	964.3	13.6	1,625.8	17,374.9
AFRICA	Guinea-Bissau	2,607.2	10.0	182.9	0	2,979.0	5,779.1
AFRICA	Kenya	264,491.7	42,080.2	74,985.1	406.9	15,869.2	397,833.1
AFRICA	Lesotho	972.4	30.0	324.7	0	0	1,327.2
AFRICA	Liberia	37,916.3	152.2	804.1	233.3	2,406.9	41,513.0
AFRICA	Madagascar	9,127.9	1,410.4	4,403.1	870.0	6,015.4	21,826.9
AFRICA	Malawi	89,941.3	1,782.2	17,047.9	777.4	3,784.9	113,333.7
AFRICA	Mali	30,178.9	1,269.4	17,826.6	2,605.1	2,089.9	53,969.9
AFRICA	Mauritania	7,760.0	173.2	214.4	30.2	2,985.7	11,163.5
AFRICA	Mauritius	364.1	10.0	0	0	0	374.1
AFRICA	Mozambique	40,901.5	193.1	35,517.6	1,003.2	1,723.9	79,339.4
AFRICA	Namibia	4,636.8	201.9	0	0	269.3	5,108.0
AFRICA	Niger	26,421.0	53.1	4,965.1	407.1	223.1	32,069.4
AFRICA	Nigeria	563,248.5	36,306.6	115,993.8	2,968.6	11,845.5	730,363.1
AFRICA	Rwanda	52,314.2	9,125.6	85,345.7	231.0	23,547.2	170,563.6
AFRICA	Saint Helena	31.5	0	0	0	0	31.5
AFRICA	Sao Tome and Principe	1,488.9	20.0	0	0	15.7	1,524.6
AFRICA	Senegal	73,258.9	4,361.6	8,283.4	453.5	324.0	86,681.4
AFRICA	Seychelles	202.2	0	0	0	144.9	347.2
AFRICA	Sierra Leone	33,655.6	1,205.7	1,770.0	105.6	16.0	36,752.8

	Name of ODA-eligible country or territory	Social infrastructure and services	Economic infrastructure and services	Production sectors	Humanitarian assistance	Other	USD thousand (2013-2015)
	Somalia	16,240.5	20.0	87.4	6,049.1	346.9	22,743.9
	South Africa	378,277.7	12,671.9	3,617.4	2.7	22,059.0	416,628.7
	South Sudan	20,307.5	10.0	914.4	3,018.8	904.6	25,155.2
	Sudan	21,174.5	3,353.7	1,564.0	2,101.6	518.0	28,711.9
	Swaziland	19,194.6	636.5	0	0	0	19,831.0
	Tanzania	115,993.9	38,136.0	148,178.7	380.2	19,283.8	321,972.5
	Togo	8,618.0	585.6	205.6	62.4	0	9,471.6
	Uganda	162,834.8	29,974.4	86,644.9	92.0	3,550.4	283,096.4
	Zambia	93,832.5	3,361.9	15,706.0	0	1,219.1	114,119.5
	Zimbabwe	50,293.5	166.9	3,279.9	0	1,684.3	55,424.6
	South of Sahara, regional	929,757.4	133,673.0	345,097.9	5,615.0	77,401.5	1,491,544.9
	South of Sahara, total	**3,683,651.0**	**374,148.7**	**1,235,510.2**	**35,355.1**	**238,147.7**	**5,566,812.8**
	Africa, regional	691,875.4	37,767.8	99,907.7	2,044.2	48,038.7	879,633.8
	AFRICA, total	**818,397.0**	**66,040.4**	**100,151.4**	**3,965.5**	**72,455.8**	**6,627,822.9**
AMERICA	Antigua and Barbuda	7.6	0	0	0	0	7.6
AMERICA	Belize	1,661.8	5.0	1,254.0	353.4	5,117.2	8,391.5
AMERICA	Costa Rica	3,795.9	270.2	0	482.4	6,815.3	11,363.7
AMERICA	Cuba	17,977.8	27.7	245.0	0	2,556.7	20,807.2
AMERICA	Dominica	135.0	0	0	0	0	135.0
AMERICA	Dominican Republic	1,743.8	517.2	883.0	0	9.0	3,152.9
AMERICA	El Salvador	15,685.6	918.3	20,520.7	1,212.9	314.2	38,651.7
AMERICA	Grenada	46.7	0	0	0	0	46.7
AMERICA	Guatemala	20,242.1	717.2	1,835.4	1,542.5	1,090.0	25,427.2
AMERICA	Haiti	65,797.5	837.3	8,541.3	578.3	3,689.0	79,443.4
AMERICA	Honduras	12,320.6	598.8	58.4	678.8	595.1	14,251.7
AMERICA	Jamaica	6,469.7	1,030.2	0	0	65.0	7,564.9
AMERICA	Mexico	449,880.6	10,557.1	31,438.3	3,150.5	101,302.2	596,328.7
AMERICA	Montserrat	7.6	0	0	0	0	7.6
AMERICA	Nicaragua	15,081.7	599.0	2,064.8	759.4	559.3	19,064.2
AMERICA	Panama	6,962.4	325.2	125.0	255.5	1,215.0	8,883.0
AMERICA	Saint Lucia	409.4	0	0	0	0	409.4
AMERICA	Saint Vincent and the Grenadines	13.5	0	0	0	0	13.5
AMERICA	West Indies, regional	573.0	142.0	0	0	1,414.0	2,129.0
AMERICA	North & Central America, regional	68,899.4	993.4	2,265.5	13,353.8	17,107.6	102,619.7
AMERICA	**North & Central America, total**	**687,711.8**	**17,538.5**	**69,231.3**	**22,367.5**	**141,849.5**	**938,698.6**
AMERICA	Argentina	22,928.6	1,372.4	1,277.3	21.0	774.2	26,373.5
AMERICA	Bolivia	4,061.2	199.2	7,429.4	14.7	3,431.9	15,136.5
AMERICA	Brazil	221,445.6	16,548.2	8,519.1	193.7	82,446.1	329,152.7
AMERICA	Chile	21,526.0	4,961.5	190.2	319.8	13,371.2	40,368.7
AMERICA	Colombia	80,462.7	12,881.3	1,169.3	83.5	8,845.0	103,441.8
AMERICA	Ecuador	14,506.8	662.7	4,996.4	0	6,307.4	26,473.3
AMERICA	Guyana	483.6	0	0	0	0	483.6
AMERICA	Paraguay	1,858.3	187.0	22.4	0	134.3	2,202.0
AMERICA	Peru	50,649.2	4,375.4	6,786.2	0	26,382.0	88,192.7
AMERICA	Suriname	578.2	271.6	170.0	0	3,194.4	4,214.3
AMERICA	Uruguay	9,825.6	197.3	0	0	73.1	10,096.0
AMERICA	Venezuela	22,131.9	870.0	171.2	0	626.4	23,799.5
AMERICA	South America, regional	47,700.8	603.1	1,817.6	3,800.0	28,426.9	82,348.5
AMERICA	**South America, total**	**498,158.5**	**43,129.8**	**32,549.1**	**4,432.8**	**174,012.9**	**752,283.1**
AMERICA	America, regional	98,620.1	21,609.0	3,314.2	2,635.4	17,890.6	144,069.3
AMERICA	**AMERICA, total**	**1,284,490.4**	**82,277.3**	**105,094.6**	**29,435.7**	**333,753.0**	**1,835,051.0**

	Name of ODA-eligible country or territory	Social infrastructure and services	Economic infrastructure and services	Production sectors	Humanitarian assistance	Other	USD thousand (2013-2015)
ASIA	Cambodia	30,857.7	9,885.4	2,016.1	332.3	8,353.5	51,445.0
ASIA	China (People's Republic of)	369,381.7	46,479.4	2,982.3	3,301.3	75,633.9	497,778.6
ASIA	Democratic People's Republic of Korea	265.7	0	0	0	0	265.7
ASIA	Indonesia	78,900.7	25,830.4	38,870.7	911.1	22,373.6	166,886.6
ASIA	Lao People's Democratic Republic	7,165.1	370.8	174.0	506.7	2,493.0	10,709.6
ASIA	Malaysia	5,293.9	1,774.4	345.0	11,219.8	701.2	19,334.2
ASIA	Mongolia	3,058.3	0	0	0	5,783.3	8,841.6
ASIA	Philippines	26,856.6	2,451.2	10,655.0	36,839.8	517.1	77,319.6
ASIA	Thailand	68,291.1	1,717.2	897.0	30.0	1,460.2	72,395.4
ASIA	Timor-Leste	700.5	400.0	0	0	0	1,100.5
ASIA	Viet Nam	99,683.9	2,499.9	968.5	115.8	3,774.3	107,042.4
ASIA	Far East Asia, regional	88,598.4	6,665.9	1,248.9	35.9	10,152.5	106,701.5
ASIA	**Far East Asia, total**	**779,053.8**	**98,074.6**	**58,157.4**	**53,292.7**	**131,242.4**	**1,119,820.9**
ASIA	Iran	11,222.7	0	0	0	3,101.2	14,323.9
ASIA	Iraq	5,641.3	0	0	39,634.7	148.4	45,424.4
ASIA	Jordan	11,620.1	4,483.8	0	36,784.9	942.7	53,831.5
ASIA	Lebanon	25,383.2	958.7	0.3	18,597.8	1,985.5	46,925.6
ASIA	Syrian Arab Republic	18,308.2	0	0	19,625.9	1,512.0	39,446.1
ASIA	West Bank and Gaza Strip	31,742.6	2,901.1	189.8	21,260.3	6,381.4	62,475.2
ASIA	Yemen	16,992.8	1,796.9	109.0	9,489.1	7,903.0	36,290.8
ASIA	Middle East, regional	71,063.0	12,131.1	1,396.0	14,865.6	1,979.5	101,435.2
ASIA	**Middle East, total**	**191,973.8**	**22,271.6**	**1,695.2**	**160,258.4**	**23,953.8**	**400,152.7**
ASIA	Afghanistan	19,707.1	154.7	0	1,801.3	224.6	21,887.8
ASIA	Armenia	2,859.3	171.9	0	0	826.1	3,857.4
ASIA	Azerbaijan	5,594.1	3,728.3	0	0	760.5	10,083.0
ASIA	Bangladesh	143,802.3	19,504.3	20,435.1	2,607.4	2,981.6	189,330.8
ASIA	Bhutan	440.5	128.0	3,771.4	0	390.0	4,729.9
ASIA	Georgia	6,309.0	1,990.2	336.8	0	2,056.3	10,692.3
ASIA	India	1,222,358.2	92,890.3	217,525.1	10,340.0	45,805.1	1,588,918.7
ASIA	Kazakhstan	9,451.1	48.6	28.6	211.9	1,124.1	10,864.2
ASIA	Kyrgyzstan	17,553.1	0	494.1	1,423.8	4,228.4	23,699.4
ASIA	Maldives	44.5	0	0	0	136.1	180.7
ASIA	Myanmar	44,340.2	691.9	22.5	1,046.5	11,998.7	58,099.8
ASIA	Nepal	27,178.9	375.0	5,996.2	18,062.4	1,606.5	53,219.0
ASIA	Pakistan	238,820.1	18,344.7	6,397.5	2,789.6	306.8	266,658.7
ASIA	Sri Lanka	8,272.1	5,755.4	1,061.7	855.9	641.8	16,586.9
ASIA	Tajikistan	2,615.2	4,378.2	510.5	43.2	2,382.0	9,929.0
ASIA	Turkmenistan	1,230.9	0	0	0	269.2	1,500.1
ASIA	Uzbekistan	3,761.8	0	417.8	0	957.9	5,137.5
ASIA	Central Asia, regional	2,813.8	0	917.5	0	9,832.5	13,563.8
ASIA	South Asia, regional	13,807.2	202.4	0	700.0	1,009.1	15,718.8
ASIA	South & Central Asia, regional	56,929.5	4,072.8	44,118.7	100.0	3,762.9	108,984.0
ASIA	**South and Central Asia, total**	**1,770,959.6**	**148,364.1**	**257,914.6**	**39,881.8**	**87,537.5**	**2,304,657.6**
ASIA	Asia, regional	103,533.4	6,586.3	2,763.3	24,421.8	29,092.4	166,397.3
ASIA	**ASIA, total**	**2,902,450.0**	**279,369.4**	**364,649.2**	**277,954.7**	**275,589.1**	**4,100,012.4**
EUROPE	Albania	7,103.4	151.8	19.6	16.3	3,055.5	10,346.6
EUROPE	Belarus	3,607.3	40.0	0	0	366.8	4,014.2
EUROPE	Bosnia and Herzegovina	13,025.5	66.6	18.2	1,375.3	1,214.7	15,700.3
EUROPE	Former Yugoslav Republic of Macedonia	138.9	26.8	0	0	30.0	195.6
EUROPE	Kosovo	3,501.5	1,365.9	0	64.0	1,535.2	6,466.7
EUROPE	Moldova	8,995.6	6,534.2	0	0	0	15,529.8
EUROPE	Montenegro	2,759.7	26.8	0	21.5	919.7	3,727.8

	Name of ODA-eligible country or territory	Social infrastructure and services	Economic infrastructure and services	Production sectors	Humanitarian assistance	Other	USD thousand (2013-2015)
	Serbia	9,789.8	26.8	0	900.0	1,478.9	12,195.4
	Turkey	277,116.4	8,220.5	0	5,600.7	23,600.5	314,538.1
	Ukraine	18,127.3	248.0	0	0	779.8	19,155.1
	States Ex-Yugoslavia	5,372.4	25.8	0	176.7	6,144.5	11,719.3
	Europe, regional	20,325.7	904.9	180.5	0	7,575.5	28,986.6
	EUROPE, total	**369,863.5**	**17,638.0**	**218.4**	**8,154.5**	**46,701.1**	**442,575.5**
OCEANIA	Cook Islands	0	0	0	0	0	0
OCEANIA	Fiji	295.4	0	2,306.5	0	1,156.1	3,758.1
OCEANIA	Kiribati	492.9	0	0	0	0	492.9
OCEANIA	Marshall Islands	0.2	0	0	0	0	0.2
OCEANIA	Micronesia	68.4	0	1,124.5	0	1,015.5	2,208.5
OCEANIA	Nauru	0.2	0	0	0	0	0.2
OCEANIA	Niue	0	0	0	0	0	0
OCEANIA	Palau	0.2	0	965.3	0	250.0	1,215.5
OCEANIA	Papua New Guinea	5,092.0	0	1,104.6	0	3,615.9	9,812.5
OCEANIA	Samoa	0	0	0	0	0	0
OCEANIA	Solomon Islands	1,710.3	0	0	10.0	857.0	2,577.3
OCEANIA	Tokelau	0	0	0	0	0	0
OCEANIA	Tonga	0	0	0	0	0	0
OCEANIA	Tuvalu	0	0	0	0	0	0
OCEANIA	Vanuatu	122.6	0	0	33.2	1,738.6	1,894.4
OCEANIA	Wallis and Futuna	0	0	0	0	0	0
OCEANIA	Oceania, regional	1,110.5	360.4	1,190.0	0	4,062.8	6,723.7
OCEANIA	**OCEANIA, total**	**8,892.6**	**360.4**	**6,690.9**	**43.2**	**12,695.9**	**28,683.1**
	UNALLOCATED	**8,670,340.9**	**566,522.5**	**273,183.0**	**378,252.0**	**945,696.6**	**10,833,995.0**
	TOTAL	**14,054,434.5**	**1,012,208.0**	**849,987.5**	**697,805.6**	**1,686,891.5**	**23,868,139.9**

ANNEX 3: DATA QUESTIONNAIRE

	Item name	Description	
1	Year	2013, 2014, 2015	
2	Amount (in thousand)	Any	
3	Currency	Any	
4	Beneficiary country	Countries and territories on the DAC List of ODA Recipients www.oecd.org/dac/stats/daclist.htm	
5	Project title	Channelling organisation or other	
6	Project description	Descriptive information	
7	Sector and subsector	DAC sectoral classification www.oecd.org/dac/stats/purposecodessectorclassification.htm	
8			
9	Alternative sector category	Alternative sector classification, if applicable	
10	Financial instrument	Grant, loan, equity, shares in collective investment vehicles, other	
11	Modality of giving	Core support, earmarked support and project-type interventions, charitable investment, direct giving: scholarships/fellowships/training and own execution	
12 - 28	SDG 1 –SDG 17	A range 0-100%	*Collection of this information was abandoned during the survey process due to limited availability of this information.*
29	Climate change: mitigation	Using DAC Rio Markers	*Merged due to limited data availability.*
30	Climate change: adaptation		
31	Additional information (free text, hyperlinks)	Any	

Furthermore, based on information provided in the descriptive fields, the following category was created:

	Item name	Kind of information generated
	Channel of delivery	Name of institution channelling the funds, departing from the DAC List of ODA-eligible international organisations; www.oecd.org/dac/stats/annex2.htm

ANNEX 4: ESTIMATION OF FOUNDATIONS' CONTRIBUTION TO THE SDGS

For the purpose of this working paper, a simplified approach was used to estimate foundations' contribution to the 2030 Agenda: each SDG is assigned a percentage representing the share of the total giving relating to it. The estimation is based on a simple mapping between the DAC purpose codes and SDG targets, complemented with a key word search relevant to the philanthropic sector (see table 4 below).

It is important to highlight that this method does not prevent against overlap and double counting among individual SDGs, as a single activity may be considered contributing to multiple SDGs (i.e. percentages should not be added up). Neither can it guarantee that all activities administered with the intention of supporting certain SDGs have been included in the respective SDG sums. It may also overestimate financiers' contribution to specific SDGs with a typically horizontal and cross-cutting nature, such as SDG 9 and SDG 10.

Since no yet agreed mapping exists between the DAC statistical standards and the SDGs, the estimates presented should be considered as roughly indicative. The mapping developed for this survey however benefitted from the most recent discussions on this topic in the context of the DAC Working Party on Development Finance Statistics (WP-STAT).[xiii]

Table 4. Simple mapping between the collected data and SDGs

SDG	DAC SECTOR/PURPOSE CODE	KEY WORDS (used in columns "Project title" and "Project description")	Other	% of total	
				ALL	excl. BMGF
1	16010, 43040, 720xx, 730xx, 740xx,	poverty, poor, land right, ownership, resilien		9	13
2	311xx, 313xx, 52010, 43040, 41050,12240, 41030, 12240	hunger, food, nutrit, stunt, feed, lactat, vitamin		**15**	**15**
3	12xxx, 13xxx, 16064, 16050, 16063, 21020	alcohol, tobacco, mental, narcotic, drug, well-being, wellbeing, medic, health, medic		**55**	**32**
4	11xxx, xxx81	training, education, teaching, teacher, learn, scholar, formation, school		**16**	**26**
5	13010, 13020, 13030, 13081, 15170, 15180,	woman, women, girl, sexual, gender, female, lgbt, fgm, femme, fille,		**16**	**18**
6	14xxx	hygien, freshwater, fresh water, watershed, water scar, wastewater, wetland, drinking water, river, sanitat		3	3
7	23xxx	renewable, fossil, energ, solar, photovolt, electri, cookstove, cook stove		1	2
8	11330, 15261, 16020, 240xx, 250xx, 331xx, 332xx, xxx81	econom, job, labour, labor, decent work, slavery, entrepr, enterpr		11	**15**
9	210xx, 220xx, 240xx, 25025, 321xx, xxx82	industr, technolog, innovat, sme		**15**	**18**
10	15160, 15170, 16010	inclusi, income, marginali, minorit, discriminat, disadvantag, religio, ethnic, equal, migrant		**17**	**15**
11	16030, 16040, 41040, 41050, 43030, 43040	house, housing, slum, urban, settlement, municipal, heritage, village, city, cities, rural, air qualit, air pollut, 100 resil, sustainable cit		11	13
12	14050, 31165, 31192, 31640, 33210	sustainab chemical, recycl, reus, re-us, natural reso, palm oil, waste, post-harvest, fossil, stunt, food los		5	5
13		climat, resilien, adapt	Climate marker	7	13
14	313xx, 41020	marine, coast, ocean, fish		1	2
15	31130, 312xx, 41010, 41020, 41030, 41081, 41082	palm oil, poaching, extinct, desertification, flora, fauna, wildlife, forest, amazon, biodivers, bio-divers		5	9
16	15xxx, 22040, 31162,43050	justic, judic, corrupt, accountab, civil soc, rule of law, legal, legislati, freedom, rights, transp, particip, birth regi, media		10	**17**
17	15114, 15119, 15123, 15127, 15142, 16062, 33120, 33130, 33140, 600xx	ODA, official development assistance, SDG, sustainable development goal, MDG, millennium development goal, south-south, south south, indebt		1	0

[xiii] A 2015 OECD-DCD review of purpose codes and policy markers in light of the SDGs and post-2015 Agenda indicated that at the goal level, there was generally a good mapping with purpose codes and markers but at the target level, in many cases the classifications were not detailed enough to capture support for the specific targets. Furthermore, some purpose codes related to more than one target, and vice versa, and in several cases no direct linkage was found. Therefore, the DAC sectoral classification has been undergoing a revision process to add necessary detail to selected sectors and to better align it with the goals and targets.


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