How Climate Response and Mitigation Financing Intersect with Feminist Funding

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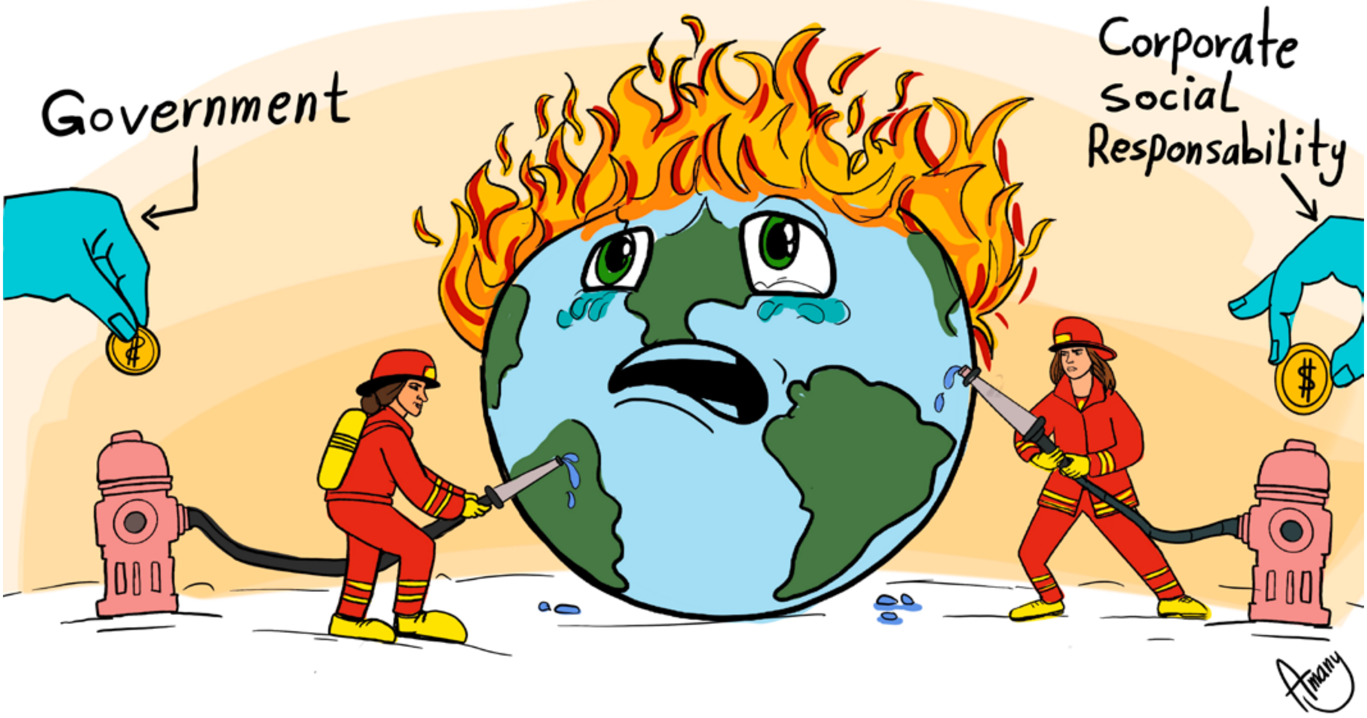
Contents



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Advocacy Summary

Background and research question/objective

Given that the impacts of climate change and the need for adaptation are inextricably linked to gender issues, there is an urgent need to investigate how two of the most pressing challenges of the Sustainable Development Goals (SDGs) in the 21st century are being financed. This policy paper examines the intersection of climate response and mitigation financing with feminist funding through voluntary and mandatory Corporate Social Responsibility (CSR) frameworks in emerging market economies. Drawing on a comparative analysis of Kenya and India—two emerging markets with significant climate and gender-responsive development needs—this paper examines the regulatory frameworks shaping corporate and governmental actions. It seeks to understand:

1. How governments and corporations in these economies are regulated to ensure climate responsiveness.
2. The extent to which these regulations incorporate gender-responsive and mainstreaming elements.
3. Opportunities for feminist organisations to leverage these regulations for impactful change in their communities.

Recent philanthropic trends reveal a significant disparity in funding allocations, with only 0.42% of foundation grants being directed toward women's rights, despite growing awareness of the need for gender-responsive initiatives. In contrast, climate-adaptive and responsive funding has surged globally, reaching an average annual flow of $1.3 trillion in 2021/2022 (Time 2023), almost doubling from the previous decade. However, much of this funding is directed toward mitigation projects, leaving adaptation efforts underfunded and grassroots organisations excluded. This disconnect highlights the compounded challenges that emerging market economies, such as Kenya and India, face, where intertwined climate and gender vulnerabilities necessitate systemic financial and policy interventions. The persistent lack of funding for feminist initiatives highlights structural inequities within development finance, undermining progress toward achieving the Sustainable Development Goals (SDGs). Addressing this gap requires integrating gender equity into climate adaptation financing while ensuring equitable participation from local and grassroots actors.

Key Findings

In emerging markets, globalisation and the presence of multinational corporations (MNCs) have introduced new financial opportunities through Corporate Social Responsibility (CSR) frameworks. In India, CSR regulations under the Companies Act, 2013, mandate that companies allocate 2% of their net profits to social initiatives, including climate and gender-responsive projects (Giving for Good 2024). Meanwhile, Kenya's voluntary CSR frameworks include progressive elements, such as the County Climate Change Funds (CCCFs), which encourage women's leadership in climate resilience (NDC Partnership, n.d.). Yet, these frameworks often fail to fully integrate gender equity due to limited enforcement and exclusion of feminist organisations from decision-making processes. Structural and procedural barriers frequently favour established networks or "gatekeeper" organisations, sidelining grassroots groups and limiting equitable access to funding opportunities.

Philanthropic and development donors also contribute to this fragmentation. While climate finance from development donors has surged, much of it prioritises large-scale mitigation projects over adaptation initiatives that directly benefit marginalised communities. Additionally, many philanthropic organisations continue to silo feminist funding from climate finance, missing critical opportunities to leverage synergies between these areas. Grassroots women's organisations, which often lack technical capacity or visibility, face particular challenges in accessing these resources. Fragmented funding ecosystems, combined with a lack of transparent coordination between public and private actors, further exacerbate these gaps, preventing systemic funding allocation and impact improvements.

The evolution of CSR frameworks demonstrates their potential to address these shortcomings, particularly through Environmental, Social, and Governance (ESG) aligned goals. Companies like Google, L'Oréal, and IKEA exemplify the integration of gender equity into CSR strategies by combining internal operational practices with external philanthropic initiatives. However, such examples remain exceptions rather than the norm. Most CSR initiatives still prioritise compliance or reputation management over transformative systemic improvements. CSR-driven climate finance risks falling short of its potential without robust coordination mechanisms, mandatory inclusivity of women's rights groups, and consistently updated policies. Aligning climate finance with feminist funding priorities through transparent, inclusive, and adaptive public-private partnerships offers a pathway to advancing climate resilience and social equity.

Key Recommendations

Mandatory Regulatory Frameworks:

- Majority World countries should prioritise developing and enforcing mandatory CSR and climate finance regulations that explicitly include gender-responsive and feminist funding requirements.
- Mandatory CSR frameworks should be designed to facilitate compliance for MNCs while aligning with government strategies and policies. These frameworks should incorporate agile structures of contribution that prioritise equitable distribution and are informed by gender-sensitive or transformative requirements. Such measures are essential to ensure that local women's rights movements not only have access to these resources but are also positioned as key stakeholders in implementing CSR strategies and utilising allocated funds. This approach fosters inclusivity, enhances impact, and ensures that CSR contributions drive meaningful, localised outcomes.
- Prioritise funding for adaptation projects that incorporate a gender lens, ensuring alignment with both climate resilience and feminist goals.
- International and philanthropic donors should adopt intersectional approaches that connect gender equity with climate action, ensuring alignment and accountability within inclusive corporate social responsibility (CSR) frameworks and government strategies across the Majority World and Minority World, where the value chains of multinational corporations and their regulatory responsibilities converge.

Enhanced Public-Private Partnership Coordination:

- Mandatory CSR frameworks must be designed and enforced with inclusivity, adaptability, and responsiveness to ensure their effectiveness while avoiding politicisation.
- To support this, CSR frameworks should be developed in conjunction with collaborative platforms that promote ongoing cooperation among governments, multinational corporations MNCS, donors and NGOs.
- Oversight and regulatory processes must incorporate diverse stakeholder participation, including government bodies, private sector representatives, and NGOs. Particular emphasis should be placed on integrating local women's rights groups into the decision-making processes for CSR and climate finance allocation.

Transparent and Adaptable Funding Mechanisms:

- Design CSR frameworks to be regularly updated to reflect evolving priorities and maintain relevance and accountability at local, national, and international levels. Establish interconnected mechanisms for transparent reporting, monitoring, and evaluation to inform stakeholders and guide the continuous adaptation of these frameworks for greater responsiveness and impact.
- Enable platforms to align CSR frameworks with taxation, philanthropy, and other development priorities, ensuring cohesive and comprehensive funding strategies.
- Facilitate continuous realignment, optimisation, and impact assessment across CSR and all development finance efforts to address dynamic needs and priorities at national, regional, and local levels.

Capacity Building and Inclusion of Grassroots Organisations:

- Development actors and Women's Rights Organisations (WROs) must build their policy and implementation capacity to focus on the gender and climate nexus, positioning themselves as viable resources, actors, and implementers for future CSR and climate finance mechanisms. This includes preparing local WROs to meaningfully guide and implement CSR financing and climate response initiatives, ensuring these efforts are gender-transformative and community-focused.
- Provide technical support and capacity-building programs to grassroots women's organisations to enhance their access to CSR and climate finance opportunities.

Authors and Acknowledgements

Catalystas Consulting, an intersectional feminist consulting collective founded in 2018, has operated in 89 countries, specialising in shaping, advising, and assessing foreign policy and development initiatives, particularly in financing. With a track record of raising over €280 million for NGO and CSO clients and advising on more than €500 million in public and philanthropic funding, Catalystas brings unparalleled expertise to the sector. The collective excels in tracking climate finance and regulatory frameworks in emerging markets, guiding the private sector on ethical engagement, and supporting feminist movements and leadership from the Global Majority. Women in International Relations Network (WIRN) is a feminist collective that seeks to amplify the voices of women and marginalised communities in foreign policy, diplomacy, peace and security, international development, and related areas. WIRN's geographical focus is on India, South Asia, and the Majority World. This policy paper is made possible by funding from the Walking the Talk Consortium, *comprising Hivos, Equipop, and Restless Development.*

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Acronym List

ADB	Asian Development Bank
AFD	Agence Française de Développement
APWLD	Asia Pacific Forum on Women, Law, and Development
AWIEF	Africa Women Innovation & Entrepreneurship Forum
AWID	Association for Women's Rights in Development
BRICS	Brazil, Russia, India, China, and South Africa
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CCC	County Climate Change Fund
CCCF	Climate Change and Catastrophe Fund
COP	Conference of Parties
CSO	Civil Society Organisation
CSR	Corporate Social Responsibility
DFI	Development Finance Institution
EIA	Environmental Impact Assessment
EIB	European Investment Bank
EMCA	Environmental Management and Coordination Act
ESG	Environment, Social, Governance
FCRA	Foreign Contribution Regulation Act
FDI	Foreign Direct Investment
GBV	Gender-Based Violence
GCF	Green Climate Fund
GDP	Gross Domestic Product
JICA	Japan International Cooperation Agency
MCA	Ministry of Corporate Affairs
MKSP	Mahila Kisan Sashaktikaran Pariyojana
MNC	Multinational Corporation
MOU	Memorandum of Understanding
NAP	National Action Plan
NAPCC	National Action Plan on Climate Change
NAFCC	National Adaptation Fund on Climate Change
NDB	New Development Bank
NEMA	National Environment Management Authority
NREGA	National Rural Employment Guarantee Act
OECD	Organisation for Economic Co-operation and Development
PFM	Public Financial Management
SDG	Sustainable Development Goal
SOAWR	The Solidarity for African Women's Rights
SRI	Socially Responsible Investment
UN	United Nations
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNGP	United Nations Guiding Principles
UNICEF	United Nations Children's Fund
USD	United States Dollar
WECF	Women Engage for a Common Future
WEDO	Women's Environment and Development Organisation
WRO	Women's Rights Organisation

Introduction

Climate change's impacts and the need for adaptation are inextricably linked to gender issues; there is a deep need to investigate how both of the most pressing issues of the Sustainable Development Goals (SDGs) in the 21st century are being financed (United Nations Framework Convention on Climate Change, 2023). This stark disparity hampers efforts to tackle the intertwined crises of climate change and gender inequities, especially in emerging markets like Kenya and India, where funding for climate adaptation and gender equity is critically lacking. This policy paper aims to address the urgent need for reforming climate finance and corporate social responsibility (CSR) frameworks to explicitly include gender-responsive and feminist funding in emerging market economies. Despite surging global climate finance flows, with over USD 1.3 trillion allocated annually, only 0.42% of foundation grants are directed toward women's rights (Time 2023).

Governments in the Majority World must mandate CSR frameworks that require gender-informed and transformative contributions, enforced through robust, dynamic regulatory systems. These frameworks must include transparent mechanisms for reporting, monitoring, and evaluation, ensuring alignment with national strategies and priorities. Local women's rights organisations (WROs) must be positioned as essential stakeholders in decision-making processes for CSR and climate finance allocation to ensure responsiveness to community needs and equity in distribution.

Additionally, development donors and multinational corporations (MNCs) must integrate intersectional approaches that link gender equity with climate action, aligning CSR efforts with government policies and global accountability mechanisms. Fragmented funding ecosystems must be replaced with collaborative platforms that unify governments, MNCs, donors, and civil society organisations (CSOs) to drive consistent realignment, optimisation, and impact. Simplified funding processes and targeted capacity-building programs must prioritise the inclusion of grassroots WROs, breaking down barriers created by established networks.

Majority World governments must lead the normalisation of mandatory CSR frameworks, not only to diversify development finance and climate response costs but also to prevent emerging markets from becoming havens for MNCs seeking to evade accountability. Immediate action is needed to align climate finance and feminist funding with inclusive, transparent, and enforceable frameworks that drive equitable and transformative outcomes across regions and sectors.

Methodology

This policy paper is informed by research that explores the intersection of CSR, climate responsiveness, and gender mainstreaming in emerging markets, with a focus on India and Kenya. The study employed a comprehensive methodology, starting with extensive desk research and stakeholder mapping to identify key actors, including donors involved in climate finance and feminist action, feminist organisations, CSR obligations, and relevant government policies. This foundational work provided critical insights into the existing landscape, highlighting gaps in funding and the integration of policy.

Building on this, primary data collection was conducted through semi-structured interviews with representatives from feminist NGOS, government regulators, donors, and MNCs. These interviews captured diverse perspectives on the inclusivity and effectiveness of existing CSR frameworks. The findings from both phases were triangulated to ensure reliability, enabling the identification of country-specific and comparative insights, the mapping of best practices, and the formulation of actionable recommendations for policymakers, corporations, and feminist movements.

While the research faced challenges, including timing constraints due to major events such as the Conference of Parties (COP) and the Africa Women Innovation & Entrepreneurship Forum (AWIEF) 2024, as well as the sensitive nature of CSR funding, the consortium's established networks facilitated the gathering of valuable perspectives. The resulting insights emphasise the need for mandatory CSR regulations that align with feminist funding and climate goals, ensuring resources are directed to women's rights organisations and grassroots climate initiatives. This paper aims to engage policymakers, activists, and researchers, providing actionable recommendations to drive systemic change and foster gender-responsive climate action and equitable development.

Findings

Overview of Focus Countries Gender Climate Nexus

The compounded effects of climate change and social inequities further emphasise the pressing need for increased development finance, yet funding for women's rights remains disproportionately low. This trend is particularly evident in emerging markets where globalisation has facilitated the entry of major corporations. Many of these corporations continue to rely on development finance to support their development goals and commitments. In certain countries, CSR models have transitioned from voluntary to obligatory frameworks. This shift has opened new avenues for financing, notably focused on climate adaptation efforts, which are often inaccessible to feminist organisations due to the lack of interconnection between these two critical causes.

Kenya

The Cross Dependency Index identifies Kenya as one of the most climate-vulnerable nations, with several regions facing significant risks to physical infrastructure due to climate change by 2050 (XDI 2024). The distribution of these risks varies across the country: the northern and northeastern areas are more susceptible to droughts, while central Kenya faces increasing land degradation, landslides, and soil erosion. Coastal regions are experiencing rising sea levels and an increase in extreme weather events, such as tropical storms (UNFCCC, 1992).

The effects of climate change in Kenya are felt most acutely by marginalised communities, including women, pastoralists, and smallholder farmers, potentially reversing years of progress in poverty reduction and sustainable development (UNDP 2020). Rural households are particularly vulnerable to shifting weather patterns and climate-induced disasters, with agriculture forming the primary source of livelihood for over 80% of Kenya's population, as well as contributing 33% of Kenya's Gross Domestic Product (GDP) directly, and another 27% of GDP indirectly, through linkages with other sectors (FAO 2023). Women account for approximately 75% of the small-scale agricultural labour force; yet, a review of county-level climate action plans shows that gender considerations are often overlooked, limiting the effectiveness of adaptation strategies (UNDP 2020). Research indicates that Kenyan women face heightened vulnerability to climate impacts, as they are more likely to bear the brunt of water and food insecurity, exacerbating existing gender inequalities (Gachathi and Obuya 2024).

India

The Cross Dependency Index ranks India third (XDI 2024) globally among countries with provinces facing the highest risk to physical infrastructure from climate change effects by 2050, with nine of its states in the top 50 most vulnerable regions. The country's climate risks are unevenly distributed: the southern zone is prone to extreme events, the northeast faces higher flood risks, the northwest is increasingly likely to experience droughts, and coastal areas are threatened by rising sea levels and intensifying cyclones (Mohanty and Wadhawan 2021).

Beyond geography, climate change impacts in India are felt disproportionately by vulnerable and marginalised communities, including women. They can erode years of development progress and lead to increased poverty (Climate Adaptation Platform 2024). More than 80% of India's population resides in districts and cities vulnerable to climate-induced disasters (World Bank, 2023). Yet, an analysis of city-led climate action plans reveals that gender considerations are largely absent in all plans (Mukund, Vishwanath, and Kabra, 2023). Some studies highlight that Indian women are more vulnerable to extreme temperatures (Down To Earth 2024) compared to men, amplifying existing gender disparities in health, economic opportunity, and access to education. To highlight another example, women's employment opportunities in the farming and agriculture sector, which employs 62.9% (Press Information Bureau 2023) of all female workers in the country, decreases by 7.1% (Afridi, Mahajan, and Sangwan 2023) more among them than among men in a given drought year, while their workdays fall by 19%. This disparity is driven not only by inherently gendered roles in agriculture but also by structural barriers that limit women's ability to transition into non-farm employment. While men diversify their income sources during droughts by taking on non-farm jobs, women remain in the farming sector (Afridi, Mahajan, and Sangwan 2023).

CSR Obligations and Regulatory Frameworks That Affect Large and MNCs

CSR obligations for large companies and MNCs have evolved from voluntary initiatives to regulated and mandatory frameworks across various regions of the world. These frameworks not only shape how companies address social, environmental, and ethical issues but also influence their operational practices and the welfare of their stakeholders.

CSR obligations generally fall into two broad categories: those that focus on internal business practices and their direct impact on value chains, and those that are proactive in fostering social and environmental good (often aligned with Environmental, Social, and Governance [ESG] goals). The latter may take the form of philanthropic initiatives. Examples of corporations that blend both internal and external CSR efforts include Google, L'Oréal, and IKEA, each bringing distinctive approaches to fulfilling their social and environmental responsibilities (Tamvada, 2020). The existing models of CSR are Ethical Social Responsibility, Environmental Social Responsibility, Philanthropic Corporate Responsibility, and Economic Social Responsibility. Corporations adopt their preferred models of CSR engagement based on existing legislations or alignment with organisational missions. While voluntary corporate responsibility measures are effective means for corporations to make an impact both within their businesses and within the ecosystems in which they operate, they do not encompass the track record of the majority of MNCs entering developing markets and economies.

In countries such as India and Kenya, CSR regulations are being increasingly utilised to guide MNCs in addressing climate and social issues. Both countries have implemented frameworks that move CSR obligations from voluntary actions to legally mandated responsibilities, ensuring that companies contribute meaningfully to sustainable development (FIDH 2021). While voluntary CSR measures have enabled MNCs to make a positive impact, particularly in areas such as sustainability and ethical practices, they often fall short in the developing world. This is mainly because many companies adopt CSR measures selectively, focusing on compliance or reputation management rather than implementing systemic improvements that can alleviate poverty and promote gender equity. Furthermore, the primary economic focus of developing countries is often to attract foreign investment and putting in place stringent legislations on CSR obligations can make a country unattractive to MNCs to consider entering given that expansion into emerging markets or production is driven by profit margins and ease of business which mandatory CSR can complicate if not designed and enforced effectively. Additionally, the lack of community awareness regarding how to claim benefits accrued from companies operating in their localities, combined with inadequate enforcement of benefit-sharing practices, is a problem.

Voluntary CSR initiatives often lack uniform reporting standards, allowing companies to highlight positive outcomes without clear benchmarks selectively. This leads to inconsistencies in impact reporting, making it challenging to assess whether CSR claims result in tangible improvements (Lin 2020). A 2020 European Commission study found that many companies would not engage in CSR activities without external pressures, such as regulations, customer expectations, or reputational risks. Consequently, voluntary CSR efforts often result in symbolic actions, such as token environmental projects, rather than addressing deeper, systemic issues (Lin, 2020).

In developing countries, weak legal frameworks surrounding CSR further limit corporate participation in social and environmental causes. MNCs typically drive meaningful CSR initiatives when they are subject to international scrutiny or operate in regions with stricter regulatory frameworks. The World Economic Forum reports that companies are more likely to implement effective CSR programs when facing regulatory pressure. Laws such as the European Union's Non-Financial Reporting Directive and France's Corporate Duty of Vigilance Law, which mandate transparency and accountability, have compelled companies to adopt more responsible and impactful practices (Speeki 2023).

Regulatory requirements impose accountability by establishing clear benchmarks and legal consequences for failure to meet them, ensuring that corporations do not merely "greenwash" their practices. Regulatory frameworks empower local governments and international bodies to oversee and enforce CSR standards, guaranteeing that MNCs adhere to human rights, labour conditions, and environmental standards. By mandating due diligence and directive requirements of how CSR obligations should be applied, developing and emerging economies as well as global minority government can support directive means to direct and regulate in areas such as human rights, environmental protection, and social inclusion, regulatory requirements can push corporations to adopt practices that contribute to the broader development goals of emerging markets such as gender equality and climate adaptation policies.

In majority world countries, where MNCs enter emerging markets, there is a unique opportunity to leverage mandatory and directed CSR policies and regulatory frameworks to address pressing development needs. Countries such as Indonesia, Mauritius, and India have implemented various forms of CSR, paving the way for global minority investor groups to more effectively assess which companies comply with the growing requirements for Socially Responsible Investment (SRI). Mandatory CSR policies and regulatory frameworks, if applied effectively, can support directing finance toward development needs in emerging markets through philanthropic finance as well as through attracting and standardising responsible investment-related finance. One of the key benefits of mandatory CSR is its ability to draw in global funds guided by SRI standards, with the responsible investment community managing approximately USD 3 trillion in assets in the U.S. alone, which has already set significant precedence of rejecting investing in MNCs who do not align and comply with SRI standards of practice in developing global majority countries such as Malaysia, Sri Lanka, Morocco, or Thailand (Yegon 2016).[2]

Kenya

Kenya's CSR landscape is shaped primarily by voluntary actions, as the country lacks a legislated requirement for CSR spending. However, the Vision 2030 national development blueprint and sustainability goals have encouraged widespread corporate engagement in areas like environmental sustainability, healthcare, and economic empowerment (Yegon 2016). CSR efforts in Kenya are driven by companies' internal policies, alignment with ESG factors, and global frameworks such as the United Nations Sustainable Development Goals (SDGs).

Kenya has adopted the UN Guidelines on Business and Human Rights, operationalised through its National Action Plan (NAP) approved in February 2021, becoming the first African country to implement such a policy (Women's Economic Empowerment Hub 2023). The NAP, although non-binding, emphasises responsible business conduct and outlines a five-year strategy to translate commitments into actionable policies applicable to all corporations, stressing due diligence to prevent human rights infringements. It encompasses themes such as sustainable land use, environmental protection, and gender equity, supporting Vision 2030's goals of social, economic, and political transformation through a dedicated implementation framework. Kenya's commitment is further reflected in its adoption of the United Nations Global Compact (Global Compact Network Kenya 2024) and participation in the Paris Agreement, with updated Nationally Determined Contributions (NDCs) aiming for a 32% reduction in greenhouse gas emissions by 2030 and a strong emphasis on renewable energy, sustainable transport, and climate-smart agriculture (Republic of Kenya 2020). The private sector plays a crucial role in financing these initiatives through loans and corporate social responsibility efforts.

Kenya is actively incorporating corporate social responsibility (CSR), business obligations, climate change initiatives, and gender equality into a developing legislative and institutional framework. The National Treasury's Climate Finance and Green Economy Unit focuses on mobilising resources to meet Nationally

2. Several firms from Malaysia, Sri Lanka, Morocco and Thailand have been rejected outright by the California Public Employees Retirement System (CalPERS), which is the world's largest pension fund, because they do not meet the SRI criteria of CalPERS (Yegon, Elizabeth. "Corporate Social Responsibility Legal Framework, Policies, and Practices in Kenya: A Strategic Approach to Enhancing the Image of Libraries." *ResearchGate*. 2016. Accessed December 23, 2024. https://www.researchgate.net/publication/311774860_Corporate_Social_Responsibility_legal_framework_policies_and_practices_in_Kenya_a_strategic_approach_to_enhancing_the_image_of_libraries.

Determined Contributions and commitments under the Paris Agreement, notably utilising carbon credit trading as outlined in Article 6 for climate financing. Compliance with the Environmental Management and Coordination Act of 2015 is overseen by the Environmental Management Coordination Authority, which ensures protection of the constitutional right to a clean and healthy environment (Republic of Kenya 2020); nonetheless, CSR actions for businesses largely remain voluntary unless explicitly stated in individual agreements.

Recent advancements in Carbon Market Regulations (Cliffe Dekker Hofmeyr, 2024) require companies involved in carbon projects to disclose detailed information regarding project costs and emission reductions, while adhering to the legal frameworks governing such operations. By 2024, businesses engaged in land-based projects will need to allocate 40% of their net earnings to community development through a Community Development Agreement. In contrast, those in non-land-based sectors are required to contribute 25% to both community development and the Climate Change Fund (EY 2024). The revised 2016 Climate Change Act requires multinational corporations, particularly those in resource-intensive industries, to adopt climate resilience practices and report their emissions. However, comprehensive implementation is still lacking, as only eight counties, including Makueni and Garissa, have fully embraced the Act, establishing Climate Change Adaptation Funds to tackle climate risks. Collaborations with global entities, such as the World Bank, have facilitated local policy adaptations, promoting initiatives in climate finance and resilience. This is exemplified by Kilifi County's updated climate policy and Kisumu County's establishment of Ward Climate Change Planning Committees. *"In terms of the environment, our role is to ensure counties have legislative frameworks....The Climate Change Act establishes the CCCF and also establishes the CFCs within the counties...The CCCF is streamlined to the community level. At the community level, Adaptation Consortium has done training on roles and responsibilities as far as environmental conservation is concerned, training community members on environmental hazards, what climate change is, the causes and what communities can do in fighting climate change," (Interview with Molly Ochuka).*

As counties continue to improve their implementation of the CCCF through the support of organisations such as the Ada Consortium, they also prepare themselves to receive funding from large-scale MNCs that require structures and bureaucracy to invest in CSR. As shared by Ms. Ochuka, *"Most donors or investors depend on existing structures; in Kenya, we can now say that all the counties are finance-ready."*[3]

3. Please see Annex 1- table for Kenya Implementation of climate Change Act.

Emerging Trends in the CSR landscape in Kenya

Kenya's CSR landscape is evolving, with companies increasingly integrating social and environmental initiatives. However, the absence of a binding regulatory framework leads to inconsistent practices, often driven by brand enhancement motives rather than long-term social impact. As noted by Osman Bagaja, Director of the Environment and Climate Change Department in Isiolo County, Kenya, "T*here are no specific legislations on CSR; what exists is partnerships or the signing of MoUs when engaging with the private sector*" (Gituma 2024).

Despite the voluntary nature of CSR, many multinational corporations (MNCs) in Kenya are making significant contributions across various sectors. Environmental initiatives are particularly prominent, likely due to their tangible impacts. For instance, Standard Chartered Bank (Matheka 2021) has invested in environmental education and partnered with the Kenya Forest Service to promote urban green spaces (Equity Group Holdings 2019). Equity Bank Group has also partnered with the Kenya Forest Service in a 35-million-tree planting campaign. It has invested in clean energy, providing Eco-Moto loans that have benefited 100,000 households, thereby contributing to sustainable energy solutions.

MNCs also focus on community health and education. BAT Kenya has set ambitious carbon neutrality goals (British American Tobacco Kenya 2024), committing to plant 2 million trees annually, totalling $54 million since 1978. Coca-Cola supports waste management and public recycling awareness through environmental education and recycling programs (Coca-Cola Beverages Africa 2023). In 2018, banks contributed $14.3 million (Ksh 2.1 billion) to CSR, focusing on education, health, and environmental initiatives. Foreign Direct Investment increased by 11.6% between 2020 and 2022, reaching $8.2 billion (Ksh 1.2 trillion), with Europe accounting for nearly half the total. Despite the challenge of balancing CSR obligations and regulatory frameworks, Kenya continues to attract foreign investment while advancing its sustainable development goals (Kenya National Bureau of Statistics 2023).

To enhance the effectiveness of CSR initiatives, a comprehensive regulatory framework is needed that mandates corporate contributions to social and environmental causes. Such a framework would ensure consistency and alignment with national development goals, moving beyond voluntary actions driven by profitability and public relations. Additionally, fostering partnerships between the government, private sector, and civil society can create synergies that amplify the impact of CSR activities, particularly in areas like climate resilience and gender equality.

Challenges

Challenges also remain in enforcing CSR-related legislation. Inconsistent enforcement, resource limitations, and varying regulatory capacities at national and county levels hinder effective implementation. The costs associated with CSR compliance and meaningful social projects can deter firms facing financial constraints, leading them to prioritise profit margins over CSR investments, especially without regulatory mandates. Additionally, the reliance on international support for CSR financing indicates a need for sustainable, locally driven funding mechanisms (Mbogo 2024).

Established organisations often become gatekeepers, preventing smaller entities from accessing capacity-building or direct funding opportunities. Additionally, the nascent stage of CSR regulations and policy implementation in Kenya means there is limited understanding among local communities and companies about CSR rights and corporate responsibilities. Without adequate awareness and capacity-building, local communities may not fully benefit from CSR projects, and multinational corporations may be unaware of their obligations. Building capacity within local governments and educating communities about CSR objectives, fund usage, and grievance mechanisms are essential steps toward empowering communities to hold companies accountable and ensuring CSR initiatives are tailored to their specific needs (Kenyatta University 2024).

India

India's CSR regulatory framework is governed by the Companies Act 2013 (Government of India 2013), which mandates that eligible companies meeting specific financial thresholds must allocate 2% of their average net profits over the past three years towards CSR activities. While not constitutionally enshrined, the CSR framework does somewhat aligns with India's constitutional values, specifically Article 21 (Government of India 1956), which guarantees the right to life and has been interpreted to include the right to a clean environment (Government of India 1956). Additionally, the Directive Principles of State Policy promote social equity and sustainable development (Government of India, 2024), laying a moral foundation for CSR in the country.

Traditionally, CSR spending in India has been concentrated on three main sectors: education, healthcare, and rural development. Despite the CSR framework encouraging investment in environmental sustainability and gender empowerment, these areas remain notably underfunded. For example, in 2023, only $46.39 million was allocated toward gender-related initiatives, underscoring a significant funding gap for gender equity (Sattva 2024). The prioritisation of gender in the CSR landscape remains unclear, as financing for gender equality is often embedded within broader initiatives, such as education and healthcare, raising concerns about its visibility and impact. While gaining gradual traction, environmental sustainability continues to rank fourth in CSR spending, with financial commitments significantly lower than the top three sectors.

A notable trend is the growing reliance on implementing agencies, which now execute 46% of CSR activities compared to 33% managed directly by companies. While these intermediaries bring expertise in areas like climate action, gender empowerment, and sustainable development, they also raise concerns about transparency and accountability, as companies may become distanced from the direct outcomes of their initiatives. An interviewee noted that while intermediaries can play a crucial role in bridging the gap between corporations and CSR recipients, they also introduce an additional layer of coordination and communication, which can complicate project execution. Moreover, these intermediary organisations and consultancies require substantial funding to operate effectively, raising concerns about whether a significant portion of CSR funds is being absorbed by intermediaries rather than reaching the intended beneficiaries.

Challenges

CSR initiatives often lack strategic alignment with long-term development goals, being influenced more by the priorities of company leadership. This perpetuates an outdated ‘welfare’ model, particularly in urban areas, where CSR activities primarily focus on education, health, and hygiene. Environmental initiatives are common in tribal and remote regions, typically near corporate factories and plants. However, this focus does not negate the fact that many of these same corporations have historically contributed to environmental degradation in these areas through mining, deforestation, and large-scale resource extraction. While CSR programs may fund afforestation and conservation efforts, they often do not address the root causes of ecological harm or the displacement of indigenous communities. Urban environmental efforts, such as tree plantation drives, tend to be superficial and fail to address complex sustainability challenges effectively. These gaps underscore the untapped potential for CSR to make a meaningful contribution to climate resilience and gender equality in both urban and rural settings. Despite growing awareness of the intersections between gender and climate change, these priorities remain underrepresented in CSR initiatives. The absence of structured frameworks and clear action plans impedes their integration into corporate agendas. While there is little overt resistance to incorporating gender considerations within corporations, the lack of clarity and alignment hampers meaningful progress.

For NGOs and feminist organisations seeking CSR funding, a preference for established models over experimental approaches presents a significant challenge. Corporations, focused on visible and short-term outcomes, often avoid developmental models that require longer timelines and carry inherent risks. Foundations are more likely to fund innovative models due to their nuanced understanding of social issues, whereas corporate CSR often remains narrowly tied to immediate business interests. This dynamic limits the scope of CSR initiatives, emphasising the need for more diverse and innovative approaches that prioritise long-term social impact over brand-driven objectives. Integrating gender and climate priorities into CSR remains a significant challenge for both corporations and NGOs. The separation of climate resilience and gender equality in CSR initiatives limits their potential for intersectional impact. NGOs often concentrate on immediate program execution, overlooking broader connections to these critical areas. This fragmentation underscores the need for a more cohesive approach to CSR planning and execution that comprehensively addresses these interrelated challenges.

Addressing these systemic barriers is crucial to ensuring that CSR initiatives achieve their intended impact, particularly for marginalised communities and underrepresented issues such as gender and climate resilience. A more integrated and supportive approach involving corporations, intermediaries, and regulatory bodies is essential for fostering effective and sustainable social development.

One notable insight is the challenge CSR laws pose for NGOs, particularly smaller ones. An interviewee highlighted that their organisation had struggled with this issue in the past, finding it nearly impossible to comply with the strict timelines while ensuring meaningful project execution: If an NGO receives more than ₹1 crore (approximately $117,000) in funding and does not utilise it within the same financial year, the unspent amount must be deposited back to the government, accompanied by extensive reporting and justification. This requirement is especially burdensome for smaller NGOS that lack dedicated CFOs or accounting teams, making CSR funding management challenging. Additionally, after filing taxes, most corporations only finalise their CSR budgets in Q2 or Q3 and begin disbursing funds in Q4. This leaves recipient NGOs with just one quarter (Q1) to utilise significant funds before the financial year ends—a nearly impossible task, given that most project cycles span 2–3 years. Although the law was introduced with good intentions, it no longer aligns with the realities of project implementation. It has become a barrier to the effective utilisation of CSR funds.

Geographic disparities also pose challenges for accessing CSR funding. Rural-based organisations often struggle to connect with CSR opportunities concentrated in urban hubs. Networking limitations and the reliance on personal connections exacerbate this divide even further. While government platforms exist to connect civil society organisations with CSR opportunities, their effectiveness has been limited, reinforcing the need for in-person networking and stronger connection-building mechanisms. Grassroots organisations also face challenges related to funding processes. Elaborate reporting requirements and extensive needs assessments are often prerequisites for securing CSR funding, but limited resources make it difficult for these organisations to meet such demands. Additionally, the lack of unrestricted or institutional grants restricts NGOs' ability to address broader organisational needs, as most CSR funding remains project-specific. Addressing these systemic barriers is crucial to ensuring that CSR initiatives achieve their intended impact, particularly for marginalised communities and underrepresented issues such as gender and climate resilience.

Another significant gap in CSR allocation exists for gender-related initiatives, despite many corporations embedding gender-focused goals internally through recruitment, promotion, and DEI strategies. This disconnect between internal corporate strategy and external community impact is evident in the disproportionately small percentage of CSR funds directed toward gender equity projects. This misalignment raises critical questions about CSR decision-making and corporate priorities in addressing broader societal commitments.

In India, the term "feminist funding" may inadvertently deter corporate support for gender-related initiatives. While feminist organisations often employ strong, advocacy-driven language, corporations tend to avoid explicitly using terms like "feminist" in their CSR documentation. This avoidance could stem from discomfort, reluctance, or a lack of understanding, which may limit corporate engagement in gender-focused projects. CSR efforts in India often focus on traditional sectors, including women's livelihoods, girls' education, water and sanitation, and the prevention of gender-based violence. Consequently, emerging areas, such as the intersection of gender and climate, remain underexplored. Interviews reveal that corporations struggle to find implementation partners for gender and climate initiatives, highlighting the need for increased awareness and capacity-building among corporate and government stakeholders. Additionally, non-urban audiences may not resonate with the term "feminist," posing challenges for outreach and framing.

India's corporate sector possesses the financial capacity to drive large-scale social change. However, barriers persist in making CSR funding accessible to gender-focused and feminist organisations. To bridge this gap, it is crucial to identify effective language, positioning, and strategies that attract corporate engagement in support of gender justice. A deeper understanding of corporate cultures and priorities is essential, as is fostering partnerships that align gender equity with corporate social objectives. Future research should focus on these dynamics to develop effective strategies for enhancing the impact of CSR on gender-focused initiatives.

Climate Action Financing and CSR Intersections

Climate action financing, bolstered by CSR and philanthropic contributions, is an expanding domain critical for addressing the urgent impacts of climate change, particularly in Majority World countries where women disproportionately bear the brunt of these challenges. Global climate finance needs are projected to exceed $10 trillion annually by 2050, requiring substantial increases in funding flows. Despite doubling over the past decade, annual climate finance flows of $1.3 trillion in 2021/2022 remain insufficient to meet these targets.

Governments and DFIs have incorporated gender-responsive strategies into climate financing frameworks, such as the Paris Agreement, which emphasises women's participation in climate action. However, these efforts often result in token inclusion rather than transformative grassroots engagement. Multinational corporations (MNCs) primarily focus their climate finance CSR efforts on business-aligned initiatives, such as carbon reduction and reforestation, leaving women's rights organisations excluded from decision-making processes and funding opportunities.

In Kenya, decentralised climate financing mechanisms, such as the County Climate Change Funds (CCCFS), have shown promise in empowering communities through participatory decision-making processes that prioritise local needs. These frameworks have improved women's representation in climate resilience planning, but remain limited in scale and consistency. Kenya's reliance on international financing—accounting for 79% of its mitigation costs—highlights the need for sustainable, rights-based investment partnerships. The country's legislation, requiring MNCs to contribute to the Climate Change Fund and community development, represents progress but faces governance and implementation challenges.

India's climate finance landscape, shaped by domestic initiatives like the National Action Plan on Climate Change (NAPCC) and international cooperation, similarly grapples with integrating gender equity. While policies like the Mahila Kisan Sashaktikaran Pariyojana support women farmers in adopting climate-resilient practices, broader feminist participation in climate financing remains limited. Regulatory barriers, such as the Foreign Contribution Regulation Act (FCRA), further hinder smaller NGOs' access to funding, perpetuating inequities in resource allocation.

Both Kenya and India reveal systemic barriers to linking climate finance with feminist funding. Grassroots women's organisations face exclusion due to limited visibility, capacity constraints, and socio-cultural norms. Feminist networks and intermediaries are crucial in bridging these gaps, but current funding structures often favor more prominent, established actors, marginalising smaller organisations.

To address these challenges, climate financing mechanisms must prioritise accessibility for women's rights organisations by integrating gender-responsive frameworks, streamlining funding processes, and fostering inclusive decision-making. Aligning CSR initiatives with broader climate goals and feminist objectives can ensure equitable resource distribution and enhance the transformative potential of climate action financing.

Assessment of Availability and Overlap of Funding Opportunities Between Climate Action and Feminist Movement Financing

Women's Rights Organisations (WROs) and feminist movements are at the forefront of transformative work on gender equality, yet they continue to face considerable barriers in securing adequate and stable funding, despite their critical role (Womankind Worldwide 2024). According to research by the Association for Women's Rights in Development (AWID), many women's rights and feminist organisations in the Majority World operate with annual budgets below $30,000, revealing stark power imbalances within funding ecosystems (AWID 2022). Furthermore, the Handbook on Gender Communication and Women's Rights (Wiley 2024) notes that only a tiny fraction of development aid and foundation grants directly support these organisations—particularly those addressing intersecting forms of marginalisation—further exacerbating the challenges they face in accessing resources.

Meanwhile, global climate finance has surged, averaging USD 1.3 trillion annually in 2021/2022, compared to USD 653 billion in 2019/2020 (Climate Policy Initiative 2023). Although many climate funds are required to take gender-transformative approaches, the Gender-Responsive Climate Governance indicators from the International Monetary Fund (IMF) indicate that most initiatives remain in the mid-action stage (IFC 2024). As a result, much of this funding is concentrated at MNC decision-making levels, rather than effectively advancing gender equity on the ground.

According to the Seeds for Harvest 2023-24 report, initiatives that address gender, climate, and the environment receive minimal financial support. Funding in these sectors ranged from just 1% of human rights grants in Eastern Europe and Central Asia to 6% in Latin America and the Caribbean (Seeds for Harvest Report 2024).

However, at the intersection of climate-responsive funding and feminist movement financing, a disconnect often exists. Research conducted by our team across 18 of the most significant global climate response funds shows that while gender equity commitments are usually present, through representation in decision-making, gender-responsive program design, and small grant programs aimed at women's livelihoods, these funds are not typically channelled directly to local feminist movements. In many cases, partnerships are established with long-standing, global feminist organisations that focus primarily on gender-climate policy, often at the multinational corporation level. These global feminist organisations may partner with local counterparts in the Majority World, but the extent of their effectiveness remains to be further investigated in our primary research. Such partnerships include collaborations with UN Women, the Women's Environment and Development Organisation (WEDO), and Women Engage for a Common Future (WECF).

In some cases, larger alliances such as the Asia Pacific Forum on Women, Law, and Development (APWLD) or Fòs Feminista, which are broad federations, are involved. However, major climate finance initiatives are often complicated for local feminist organisations in the majority world to access directly for local feminist organisations in the Majority World, such as those in Kenya or India. This reflects a persistent challenge: despite the involvement of larger feminist organisations, local grassroots movements remain marginalised in the global climate finance landscape.

Kenya

In Kenya, a precedent is already being set for integrating gender into climate finance and the climate change agenda. In counties such as Wajir and Isiolo, the County Climate Change Act contains legislation requiring the participation of women in leadership and decision-making positions in the context of climate funds (Interview with Ada Consortium Member, paving the way for the rest of the country to follow. Such integrations of climate action and gender equality present a key path forward as Kenya continues developing legislation and regulations around climate change and corporate activities like CSR. As Kenya continues to operationalise the CCCF at the local county level, further integrations can be realised, such as how to include women in community engagement and development of MoUs with companies conducting operations and CSR activities.

Simultaneously, the current status of large networks of NGOs as gatekeepers preventing small and new grassroots organisations from accessing information and opportunities for funding is an active barrier to many women's organisations that could otherwise be able to access climate finance opportunities (Interview with local grassroots representative). While intermediary organisations, such as Ada Consortium, play a crucial role in facilitating access to climate finance by providing capacity building to both local communities and government officials, they could be enabled to do more when it comes to ensuring that all grassroots organisations have access to information about funding opportunities, and that large NGO networks are held accountable as facilitators rather than gatekeepers.

India

India's CSR framework presents opportunities and challenges in aligning corporate priorities with gender-sensitive and climate-resilient initiatives. Many CSR activities remain owner-driven, reflecting traditional charity models that prioritise health, education, and livelihoods over climate or empowerment-based projects. This focus on tangible, infrastructure-based initiatives, such as solar panel installations, highlights a lack of understanding about the transformative potential of "soft development" programs like capacity-building and community resilience. Consequently, critical areas such as the gender-climate nexus remain underfunded and overlooked.

Feminist and women's rights organisations often find traditional international donors more effective than CSR funding for empowerment-based initiatives. Western donors typically exhibit a more advanced understanding of development processes, supporting long-term programs with transformative goals. By contrast, many smaller CSR setups in India lack the expertise to engage in meaningful development work. Corporations frequently approach CSR with an annual funding cycle, which is inadequate for the 3–5-year timelines to achieve sustainable development outcomes. The focus on short-term, visible results further limits the alignment of CSR with long-term gender and climate objectives. However, opportunities for impactful partnerships with grassroots organisations could increase as corporations begin shifting toward sustainable, long-term projects.

A critical gap also exists in translating global frameworks into locally actionable policies. While international climate benchmarks are vital, their priorities often fail to align with India's socio-economic and geographic complexities, particularly in urban areas. Maharashtra, which receives the highest share of CSR funds in India, has shown promising leadership with initiatives like the Mumbai Climate Action Plan (MCAP) and 43 cities preparing their climate strategies. Despite this progress, these efforts lack a unified gender and climate lens, which remains a missed opportunity to amplify the impact of CSR initiatives. Municipal bodies have made strides in fostering partnerships between NGOs and corporates. However, addressing the intersection of gender and climate in urban governance and development policies is essential for maximising CSR's potential.

Development and Philanthropic Actors' Roles

This research also looked into how development donors integrate CSR with development goals, particularly in climate resilience and gender equity. Only a few actors are aligning their efforts in ways that support transformative processes within governments in Global Majority countries, enabling these nations to reduce their dependency on development aid.

For example, a 2021 World Bank study found that setting up parallel public financial management systems for projects cost four major donors—Gavi, the Global Fund, UNICEF, and the World Bank—$1.2 billion in the health sector from 2011 to 2016. This significant expenditure could have been redirected toward programs delivering better health outcomes. Similarly, the lack of donor coordination and alignment with bilateral cooperation efforts for governance often affects national NGOs, especially feminist groups. These organisations, despite setting three- to five-year strategies, frequently have to adjust their plans to align with donor funding calls and objectives (Effective Cooperation 2024). For women's rights groups in Majority World countries, this has led to a greater focus on issues like women's livelihoods, GBV, education, and health care response, rather than proactive lobbying efforts on fiscal responsibility and spending. As a result, their ability to advocate for CSR regulatory frameworks is often limited. AWID found that in emerging markets, majority world countries, which have development needs lingering, financial constraints and donor-driven agendas, limit feminist organisations' capacity to engage in strategic advocacy efforts like lobbying for regulatory frameworks around CSR (AWID 2022). The focus often shifts towards short-term service provision due to donor preferences for measurable and immediate outputs.

The lack of alignment in development efforts with bilateral cooperation has resulted in development actors financing NGOs and CSOs to fill gaps that government actors should be addressing. While these stopgap measures provide temporary relief, they do not lead to transformative, sustainable solutions. This issue is not new; the OECD's 2011 Busan Partnership for Effective Development Co-operation report highlighted that fragmented donor approaches and a lack of coordination can significantly undermine the effectiveness of aid programs, particularly in governance and institution-building (OECD 2024).

The current approach often compels NGOs, especially feminist groups and civil society organisations in Majority World countries, to focus on short-term service delivery rather than advocating for systemic changes such as CSR regulatory frameworks. When donors prioritise immediate needs over structural reforms, it limits the potential for sustainable development and reinforces dependency on external aid.

Development actors must coordinate their agendas with each other and broader CSO and government networks that access funding to achieve lasting impact. There is a pressing need for development funding to align with bilateral cooperation efforts to pave the way for inclusive governmental reform. By involving local NGOs and CSOs in these processes, development initiatives can facilitate systematic governance changes rather than relying on temporary stop-gap solutions, strengthening government and civil society networks within Majority World countries.

For example, donor governments could finance and facilitate technical and advocacy support to help countries improve their Public Financial Management (PFM) systems, including budget, procurement, financial reporting processes, and supreme audit institutions. Strengthening these systems offers a more sustainable approach by providing a transparent and accountable framework for managing public and donor funds.

Furthermore, local feminist organisations, particularly grassroots groups, often encounter barriers in accessing climate finance. These challenges stem from limited visibility, lack of data, and capacity constraints, making it difficult for them to demonstrate their impact and attract funding (Climatelinks 2022). The absence of gender-disaggregated data on climate initiatives further hampers their efforts (WECF 2024). Additionally, these organisations are underrepresented in decision-making spaces, where critical discussions about climate finance and the allocation of resources for climate adaptation and mitigation occur

(Rights and Resources Initiative 2024). This lack of representation complicates the alignment of corporate resources with gender-focused climate initiatives (Climatelinks 2022).

In India, mandatory CSR has resulted in significant development contributions, but challenges remain regarding the breadth and impact of these initiatives. India's 2013 CSR Law, which requires companies to allocate 2% of their net profit towards social development, has led to a substantial increase in CSR spending, reaching over $1 billion annually (India CSR 2024). However, this investment often gravitates towards "low-hanging fruit" in sectors such as education, healthcare, and localised environmental projects (Emerald Insight 2024). These initiatives focus on areas where companies have existing business operations, or a history of CSR and philanthropic activity, leaving underserved regions and deeper systemic issues unaddressed. Additionally, the perception of CSR as a compliance obligation rather than a genuine commitment has resulted in projects that prioritise short-term, measurable outcomes over transformative social change

Similarly, Kenya's voluntary CSR framework shows a trend toward corporate investments in easily achievable areas to fulfill legal obligations. These flexible regulatory approaches aim to attract and retain MNCs by preventing overly stringent business practices (The Rockefeller Foundation 2024). This allows companies to comply with CSR mandates without significantly altering their business models. Such strategies may facilitate corporate engagement in social projects, but they often fail to drive systemic changes or address structural inequalities at a deeper level.

In both countries, the mandatory and voluntary CSR laws present opportunities for alignment with broader development goals. However, the regulatory frameworks favor projects that deliver easily achievable results, often overlooking more complex social challenges. For a more sustainable impact, there is a need for strategic oversight and incentives that encourage companies to engage in transformational efforts, such as addressing climate resilience and gender equity at scale.

Donors and philanthropic groups are crucial in leveraging bilateral cooperation and development partnerships to strengthen CSR impact in emerging economies like India and Kenya. By collaborating with local women's groups, NGOs, and government bodies, these stakeholders can build governmental structural capacity while providing MNCs with clear guidelines on channelling CSR funds effectively.

One approach is to support capacity-building initiatives that enhance the ability of governments to manage and regulate CSR activities. This could involve strengthening Public Financial Management (PFM) systems and creating transparent tracking and reporting CSR spending mechanisms. Such systems can guide companies on how to align their CSR efforts with national development priorities, such as climate resilience, gender equity, and social inclusion, which are often underfunded despite their critical importance. Secondly, support capacity-building initiatives that enhance the ability of governments to manage and regulate CSR activities.

Additionally, creating a guiding body to direct CSR funding, regulate activities, and oversee impact can facilitate better business practices and improve the reporting and measurement of CSR financing outcomes. In India, intermediaries naturally play a role in helping MNCs align their CSR activities, while in Kenya, established mechanisms like CCCFs serve as natural pathways for MNCs to direct their CSR finance.

However, there is no actual mandate for these mechanisms to prioritise women's empowerment through inclusion and financing, nor specific climate-related mandates or reporting requirements. Such mandates could help governments and the private sector utilise CSR more effectively, creating lasting and transformative impacts.

Donors can also facilitate partnerships between MNCs, local women's groups, and NGOs, often better positioned to identify pressing community needs and implement grassroots solutions. By providing funding and technical support to these organisations, donors can ensure that CSR efforts meet regulatory requirements and deliver measurable social change. This approach helps bridge the gap between the often high-level strategies of corporations and the local realities where their CSR initiatives take place.

Moreover, philanthropic groups can help develop and disseminate best practices for CSR implementation, including frameworks for impact assessment and reporting. By offering easy-to-follow guidance on effective CSR strategies, they can reduce the burden on companies navigating different regulatory environments. This would enable businesses to make meaningful investments in women's empowerment and climate adaptation, which often require sustained, long-term commitments rather than one-off projects.

The collaboration between donors, local NGOs, and governments can significantly enhance the impact of CSR initiatives, ensuring that corporate investments contribute to structural development goals while making the business case for socially responsible practices more compelling for MNCs.

Recommendations

For Governments and Policy Makers in the Majority World

- **Mandate clear CSR contributions:** Establish legislation requiring corporations earning above specific thresholds—particularly MNCs—to allocate 2%-5% of gross earnings to CSR activities. Clearly define qualifying CSR activities and align these contributions with national priorities, such as climate adaptation, gender equity, and community development, ensuring the predictable and equitable distribution of resources.
- **Develop standalone CSR legislation where it does not yet exist:** Introduce comprehensive CSR laws to reduce ambiguities and improve enforcement. Standalone laws can clarify implementation, monitoring, and local-level enforcement in countries like Kenya, where regulations are embedded in various legislative frameworks. Include provisions that embed gender inclusion and climate resilience into CSR mandates to ensure underserved communities benefit directly.
- **Embed gender equality into CSR policies:** Require CSR frameworks to prioritise gender equity and inclusion explicitly. Governments should make gender-responsive programming a non-negotiable aspect of CSR projects, ensuring these efforts align with international development commitments, such as the Sustainable Development Goals (SDGs).
- **Establish oversight bodies:** Create semi-government entities composed of representatives from CSOs, feminist organisations, and government agencies to oversee CSR activities. These bodies should:
  - Monitor, review, and evaluate corporate initiatives.
  - Enforce compliance through penalties and incentivise multi-year adherence with tax benefits or regulatory advantages.
  - Ensure equitable fund distribution across regions and sectors, particularly to underserved areas.
- **Localise implementation mechanisms:** Support regionalised models like Kenya's CCCFs, which integrate community priorities with CSR projects. Such localised approaches ensure resources reach vulnerable communities and address specific challenges.
- **Collaborate with local communities:** Actively involve communities in the planning and implementing CSR projects. Mandate participatory approaches to ensure initiatives reflect local priorities and promote community ownership.

For Feminist Organisations in the Majority World

- **Integrate climate adaptation into mandates:** Identify intersections between feminist advocacy and climate resilience to access CSR and climate finance. Organisations should collaborate with environmental groups to bring a gender lens to climate action.
- **Offer gender-transformative advisory services:** Position feminist organisations as experts in designing and implementing CSR projects that promote equity, inclusion, and sustainability. This will enable MNCs to meet DEI requirements while addressing systemic inequalities.
- **Engage with government and oversight bodies:** Work with policymakers and regulators to ensure gender expertise is included in CSR frameworks and funding decisions. Advocate for policies that mandate the inclusion of feminist organisations in CSR planning and implementation processes.
- **Build networks for collective impact:** Form regional or national consortiums to increase visibility, access funding, and enhance influence in CSR and climate finance discussions. By collaborating, feminist organisations can scale their impact and share resources effectively.

For Development Donors and Philanthropic Actors

- **Drive Inclusive and Adaptive CSR Frameworks:** Fund and provide bilateral technical support to develop and enforce mandatory CSR frameworks that are inclusive, adaptable, and responsive to evolving priorities. Establish collaborative platforms to enhance coordination among governments, MNCs, donors, and NGOs, ensuring alignment, streamlined processes, and consistent optimisation for impactful and equitable outcomes.
    - **Foster Collaborative Alignment:** Establish platforms that facilitate continuous collaboration among governments, MNCs, and NGOs to ensure that development objectives, trade goals, and CSR policies are mutually informed, aligned, and comparable. This approach enhances regulatory coherence and promotes sustainable practices across sectors.
    - **Standardise Impact Metrics:** Develop and implement standardised indicators and measurement frameworks for CSR initiatives to ensure consistency and comparability across stakeholders. This standardisation enables effective assessment of social outcomes and business performance, fostering transparency and accountability in CSR activities
    - **Promote transparency and accountability:** Establish publicly accessible data repositories that track CSR fund allocations, regional investments, and sector-specific initiatives. Such platforms allow donors to identify gaps and effectively align their contributions with local priorities.

- **Demand and Drive Stakeholder-Driven Oversight**: Integrate diverse stakeholder participation in CSR oversight and regulatory processes, prioritising the inclusion of local women's rights groups in decision-making. This ensures frameworks are legitimate, responsive to local needs, and effectively drive equitable climate finance allocation and community impact.

→ **Support capacity-building initiatives:** Fund programs to train CSOs, grassroots organisations, and feminist groups in accessing and managing CSR funds. Donors can also provide technical assistance in proposal writing, compliance, and impact measurement to level the playing field for smaller organisations.

→ **Advocate for gender-transformative CSR investments:** Push corporations to integrate gender equity into CSR projects, demonstrating how such initiatives align with DEI goals, enhance community resilience, and foster long-term economic stability.

→ **Promote long-term funding models:** Encourage multi-year CSR funding cycles to enable sustained impact and systemic change. Donors should work with governments to address regulatory barriers that limit longer project timelines.

For MNCs in the Majority World

→ **Align CSR with mandatory frameworks:** Recognise that mandatory CSR obligations are not barriers but opportunities to demonstrate leadership in social responsibility. Leverage CSR activities to meet DEI reporting requirements, which are increasingly critical for investors and stakeholders.

→ **Leverage data to drive marketing and growth:** Use impact data from CSR projects to highlight social and environmental contributions. Incorporate this information into marketing campaigns to attract socially conscious consumers and investors, transforming CSR from a compliance obligation to a strategic advantage.

→ **Engage in localised partnerships:** Build meaningful collaborations with grassroots organisations and CSOs to ensure CSR efforts address community-specific needs. Localised partnerships enhance trust and maximise the impact of corporate investments.

→ **Focus on gender-responsive programming:** Prioritise CSR initiatives that empower women, particularly in climate-vulnerable regions. Programs that address systemic inequalities—such as access to education, economic empowerment, and health—generate measurable community improvements and align with global sustainability goals.

For Civil Society Organisations (CSOs) in the Majority World

- **Advocate for inclusive CSR frameworks:** Actively advocate for governments and corporations to adopt policies prioritising grassroots participation and gender-responsive programming. CSOs should use their expertise to ensure CSR initiatives align with local needs.
- **Build capacity for CSR engagement:** Strengthen organisational capabilities to meet CSR compliance requirements through proposal development, reporting, and impact assessment training. This preparedness will increase their competitiveness in accessing CSR funding.
- **Form coalitions to increase influence:** Collaborate with other CSOs, feminist organisations, and environmental groups to pool resources and expertise, amplifying their collective voice in CSR discussions. Coalitions can also improve access to larger funding pools and increase visibility. Efforts must be made to create inclusive alliances that do not become gatekeepers or exclusionary networks.
- **Engage in partnerships with MNCs:** Act as implementation partners for CSR projects, providing local knowledge and ensuring initiatives reflect the needs and priorities of the communities they serve.

Conclusions and Way Forward

As of early 2025, development budgets are facing cuts globally, and the already precarious state of feminist funding is set to become even more severe. This reality places feminist movements, women's rights organisations, and climate justice movements in a challenging position—where traditional sources of financing are shrinking, yet the need for gender-equitable climate and development policies has never been greater. The experiences of India and Kenya, two large economies in the majority world, offer critical insights into how regulatory frameworks, corporate social responsibility (CSR) and climate finance can be leveraged to bridge these gaps. Their models—whether India's mandatory CSR framework or Kenya's evolving climate finance strategies—demonstrate some good practices that can be adapted elsewhere in the global majority. However, feminist civil society must also find new, creative ways to fund their causes, whether by strategically engaging corporate actors, influencing ESG priorities, or embedding gender-focused accountability mechanisms within existing funding structures. While CSR is not inherently feminist, it possesses the capacity to fund feminist initiatives, provided that civil society actively shapes these processes. Now is the moment for feminist networks, activists, and organisations across the board to claim space in these discussions—ensuring that as global finance and development priorities shift, gender justice remains at the center, rather than an afterthought.

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Annex 1: Table for Kenya Implementation of Climate Change Act

Implemented Climate Change Act	Pending Full Implementation
Makueni	Nairobi
Garissa	Bomet
Isiolo	Tana River
Kitui	Elgeyo-Marakwet
Wajir	Nyamira
Kilifi	Meru
Embu	Kirinyaga
Kisumu	Uasin Gishu

Annex 2: Detailed Trends Analysis of Climate Finance and CSR per Country and Globally

CSR and philanthropic efforts are rapidly expanding to address the pressing challenges of climate change. This is particularly crucial for countries in the Majority World, where existing development issues exacerbate the impacts of global warming, especially for women.

Annual global climate finance needs are projected to rise from $8.1–$9 trillion through 2030 and exceed $10 trillion annually by 2050. To mitigate the worst impacts, financing must increase five-fold annually as soon as possible. Financing from governments, development financial institutions (DFIs), households, and corporations has already doubled or tripled over the past decade, with average annual flows reaching $1.3 trillion in 2021/2022, nearly double the levels of 2019/2020 (Buchner et al. 2023).

DFIs and bilateral initiatives are beginning to incorporate gender-responsive strategies, influenced by frameworks like the Paris Agreement, which emphasises women's participation in climate action. However, while all 19 climate funds assessed include commitments to women's inclusion, these often result in token representation rather than meaningful grassroots engagement or influential roles. Most participation is limited to high-level decision-making within small elite networks, excluding broader representation of women in vulnerable communities.

MNCs primarily direct their climate finance CSR efforts toward initiatives that align with their business strategies, such as carbon emission reduction, renewable energy investments, sustainable supply chain management, and nature-based solutions like reforestation and conservation. While these initiatives contribute to climate mitigation and corporate sustainability goals, access to climate finance remains largely inaccessible to women's rights organisations. Research indicates that only 0.01% of global funding supports projects addressing both climate change and women's rights (Climate Policy Initiative 2024), with systemic barriers such as exclusion from decision-making processes, limited representation, and capacity constraints, including insufficient staff and technical expertise, further hindering their ability to secure funding. Addressing this disparity requires targeted reforms to climate finance mechanisms to ensure inclusivity and equitable access, empowering women's organisations to play a more significant role in climate action.

Government strategies and policies, both nationally and internationally, play a critical role in directing climate adaptation financing. However, these often fail to align climate goals with gender equity objectives, creating a disconnect between financing structures and on-the-ground needs. Governments in the Majority World frequently create financing opportunities aligned with strategic priorities but struggle to bridge the gap between climate resilience and gender inclusion. This misalignment mirrors gaps in CSR policy structures, underscoring the need for integrated approaches to address climate challenges and gender disparities effectively.

Kenya

Kenya's climate financing strategy heavily prioritises mitigation, with adaptation initiatives receiving significantly less funding despite the increasing severity of extreme weather events. To meet its Nationally Determined Contributions target of a 32% reduction in greenhouse gas emissions by 2030, Kenya relies on international financing for 79% of mitigation costs, emphasising the need for sustainable, rights-based investment partnerships with public and private stakeholders. Public and private contributions to Kenya's climate finance include 23% $249.38 million USD (Ksh 37.4 billion) from government allocations, 40% from DFIs, 19% from the private sector, and 18% from philanthropic sources (Climate Policy Initiative 2024). Public funds are predominantly allocated to renewable energy (33%), water and waste management (19%), and transmission systems (25%), while adaptation-focused sectors such as agriculture (9%), disaster risk mitigation (2%), and health (2%) remain underfunded (Green Climate Fund 2024).

The Adaptation Fund, managed by the National Environmental Management Authority, finances resilience-building projects in water management, food security, agroforestry, and coastal ecosystem protection. Additional funding from the Green Climate Fund supports clean energy initiatives like KawiSafi Ventures (KawiSafi Ventures 2024), which provides affordable energy access and reduces carbon emissions. However, governance challenges, including fund misallocation, often hinder the intended impact of these resources (KawiSafi Ventures 2024).

Decentralised climate financing through the CCCF initiative empowers communities by adopting participatory planning and decision-making processes. Operational in eight counties (UNDP Kenya 2024), CCCFs prioritise local needs such as water management and agriculture, with Climate Change Planning Committees ensuring gender representation in leadership roles. In northern Kenya, the CCCF framework has successfully increased women's participation in climate resilience planning and decision-making. This is further bolstered by Kenya's recent legislative adoption of the requirement for MNCs to contribute both to the Climate Change Fund and community development initiatives (40% of net income for companies conducting land-based operations; 25% for companies non-land based), with community development formalised through Community Development Agreements (CDAs) that detail how funds will be spent at the community level, and require formalised community engagement and agreement. As explained by Bagaja Osman, the Director of Environment and Climate Change in Isiolo County:

> *"The private sector through companies plays a major role in complementing government efforts at the county level…When companies want to initiate projects, they come to the County, share information about who they are and the projects they have. The companies then sign an MoU with the County Government. The County cannot force businesses on what projects to support, the businesses decide on projects to engage… Existing opportunities are shared during Country Steering Group meetings, which bring together different stakeholders and different government departments including CSOs."*

Gender and climate are deeply interlinked, with women, particularly in rural and marginalised communities, often bearing the brunt of climate change impacts. Grassroots women are largely excluded from climate change-related negotiations, limiting their ability to engage in the climate fund application process (UNDP Kenya 2024). Structural barriers, such as gender biases and socio-cultural norms, further exacerbate these challenges. For example, women's limited land ownership—only 10% of land titles are held by women—restricts their ability to use land as collateral, which is often required to access financial resources for adaptation projects. This lack of resource ownership is a significant impediment to their participation in climate finance, particularly in adaptation-focused initiatives, as highlighted by the UNFCCC and Kenya's Climate Change Act (Climate Change News 2024).

Kenya's patriarchal society presents significant challenges for feminist organisations, particularly in accessing climate finance. While many groups are grounded in feminist principles, they often do not explicitly identify as feminist, limiting their visibility and access to funding. Accessing climate finance is especially difficult for smaller organisations that often lack essential information, accreditation mechanisms, and the capacity to submit competitive applications.

These feminist networks, such as African Women Development and Communication Network (FEMNET), Solidarity for African Women Rights (SOAWR), and Akina Mama wa Afrika often act as intermediaries in accessing climate funds, largely coming from large scale multilateral development financing, and then disbursing grants to smaller grassroots organisations (UNDP Kenya 2024). However, these smaller organisations often need to be part of the network or aligned with its objectives to qualify for funding (African Philanthropy Forum 2021).

This structure creates a barrier for groups that may not have formalised memberships or established relationships within these networks (United Nations Framework Convention on Climate Change 2023). Consequently, local NGOs struggle to access the resources necessary for impactful, gender-just climate action that directly addresses structural inequalities and local priorities.

The combination of barriers to access and a lack of guidance for donors and investors on how to best allocate resources to gender equity efforts results in not only a fragmented sector with heavy reliance on networking with key stakeholders and a small group of well known actors, both financiers and recipients; it also fails to foster a transparent and accountable approach to building a sustainable and equitable future for Kenya (UNDP Kenya 2024). However, some key advances have been made through the implementation of the CCCF, with varying approaches from county to county. As Molly Ochuka of Ada Consortium noted, in some cases, gender equality elements are being successfully integrated into the climate change agenda:

> *"Changes have been seen in the northern Kenya region, where women were not previously regarded or considered in decision making spaces. The 2/3 majority rule [Gender Rule] demands that women must participate and play roles in leadership ... they [the CCCFs] have to abide by the law and women are now participating in decision making and resilience planning at the local levels."*

The climate change sector in Kenya is characterised by fragmented efforts, with organisations often working in isolation rather than in coordinated partnerships. This lack of collaboration has been identified as a barrier to effective climate action, including access to climate finance. For instance, Kenya's CCCF (World Bank 2021) was designed to address this by decentralising climate finance and involving multiple stakeholders across counties, and presents a clear entry point for private sector involvement; but challenges persist in harmonising efforts between government departments, civil society, and the private sector (Green Climate Fund 2024). These funds enable communities to participate in decision-making about climate adaptation projects, addressing local priorities such as water management, agriculture, and natural resource conservation. CCCFs have been relatively successful in ensuring that local communities have a say in the planning and implementation of climate projects. For example, CCCFs in counties like Isiolo, Garissa, and Wajir have helped fund initiatives that directly address the climate-related needs of pastoralist communities, leading to better resilience against droughts and floods (World Bank 2021).

Coordination mechanisms remain weak, and projects often operate in silos without sharing data, resources, or strategies for maximum impact. Furthermore, access to Green Climate Funds can be challenging for women's groups due to the complex application processes and stringent requirements.

India

India's climate finance landscape is multifaceted, shaped by domestic initiatives and substantial international cooperation. As India increases vulnerability to extreme climate events—such as floods, droughts, and cyclones—effective climate financing is essential to its sustainable development and resilience efforts. Its approach to climate finance is distributed across public, private, and multilateral channels, each contributing to its mitigation and adaptation strategies.

India's government plays a central role in mobilising climate finance through various policy frameworks and financial mechanisms. The National Action Plan on Climate Change (NAPCC) is the cornerstone of India's climate policy, supported by state-specific climate action plans (Government of India 2021). The National Adaptation Fund for Climate Change (NAFCC) finances state-led projects focused on adaptation (NABARD 2024), especially in vulnerable regions, while the Compensatory Afforestation Fund Management and Planning Authority (CAMPA) collects funds from industries for reforestation efforts (Government of Haryana 2024).

India has also introduced fiscal incentives to attract private investment in climate-related sectors. For instance, renewable energy projects, particularly in solar and wind, benefit from subsidies, tax breaks, and favourable regulatory environments (IISD 2023). These initiatives are integral to achieving India's ambitious goal of generating 450 GW of renewable energy by 2030 (Government of India n.d.).

Multilateral Development Banks such as the World Bank and the Asian Development Bank (ADB), are pivotal in financing India's large-scale climate projects. The World Bank has been actively involved in funding various climate initiatives, including a $250 million loan to support India's National Mission for Clean Ganga, aimed at reducing pollution and improving water quality in the Ganga river basin (World Bank 2023). Additionally, the bank has committed financing for developing solar parks across the country (World Bank 2016). Similarly, the ADB has provided substantial financial support for climate resilience and infrastructure development in India. In 2023, it approved a $200 million loan to improve urban services and tourism facilities in Nagpur, Maharashtra, incorporating climate-resilient designs (Asian Development Bank 2024). ADB has also funded sustainable coastal protection projects and climate-adaptive farming projects in Karnataka and Kerala, ensuring that communities are better prepared for climate-induced challenges (Asian Development Bank 2024).

Other DFI are also making significant contributions. The New Development Bank (NDB), established by BRICS countries, has approved several projects in India, including a $646 million loan for renewable energy generation. The European Investment Bank (EIB) has supported climate action through a €550 million investment in the Pune Metro Rail project, which aims to provide sustainable urban transport.

Bilateral donors are also playing an essential role in India's climate financing landscape. Germany's GIZ has partnered with the Indian government on initiatives like the Indo-German Energy Programme, focusing on renewable energy and energy efficiency (GIZ 2024). The Japan International Cooperation Agency has provided loans for various climate-related projects, including the Delhi Metro and forest resource management initiatives across several Indian states (JICA 2023). Additionally, the French Development Agency has supported sustainable urban development projects, including smart city initiatives and water management systems (AFD 2024).

The private sector plays a growing role in India's climate finance ecosystem, with conglomerates such as Tata Power (Tata Power 2024), Adani Green Energy (Adani Green Energy 2024), and Reliance Industries (Reliance Industries Limited 2023) investing heavily in renewable energy projects. These investments are bolstered by India's green bond market, which provides targeted financial instruments for climate-friendly initiatives. Additionally, the Companies Act, 2013, mandates private companies to allocate funds for CSR, leading to increased contributions toward environmental sustainability projects.

However, the intersection of gender and climate remains a critical gap in India's climate finance landscape. Women, particularly in rural and marginalised communities, disproportionately bear the impacts of climate change but are often excluded from decision-making processes and access to financial resources for climate adaptation (CORE 2024). Despite their significant roles in agriculture, water management, and natural resource conservation, socio-cultural barriers and systemic inequalities marginalise women's participation in climate policies and finance allocation.

National strategies like the National Action Plan on Climate Change (NAPCC) acknowledge the importance of integrating gender into climate action, but implementation has been inadequate. Addressing these gaps requires policy measures that enhance women's access to financial resources, integrate gender considerations into climate finance mechanisms, and ensure inclusive decision-making at all levels. Strengthening these efforts can align India's climate finance strategy with its broader goals of sustainability and social equity (CORE 2024).

Consequently, local feminist organisations, particularly those working at the grassroots level, frequently face barriers in accessing climate finance. These challenges arise from limited visibility, a lack of data, and capacity constraints (WEDO 2024). Many women's organisations and grassroots groups[4] struggle to showcase their impact due to insufficient gender-disaggregated

4. India's 266,665 registered NGOs hold significant potential for transformative development but face major challenges in accessing international funding due to complex processes, stringent requirements, and limited capacity. Streamlining funding mechanisms and enhancing donor-NGO collaboration are critical to unlocking their impact on India's development goals.

data on climate initiatives, making it difficult to attract funding. Additionally, the underrepresentation of these organisations in decision-making spaces exacerbates their challenges (Rights and Resources Initiative 2024). Women's voices are largely absent from critical discussions surrounding climate finance, including the allocation of resources for climate adaptation and mitigation efforts (WECF 2024). This lack of representation further complicates the alignment of corporate resources with gender-focused climate initiatives (Climatelinks 2022).

At the policy level, despite the structural barriers for women, India's climate finance policies are beginning to show some recognition of the need for gender-responsive approaches. For instance, the National Rural Employment Guarantee Act (NREGA) has integrated climate resilience and gender empowerment, providing employment to women in rural areas to support afforestation, water conservation, and other climate adaptation projects (UNSDG 2024). Additionally, the government's Mahila Kisan Sashaktikaran Pariyojana (MKSP), a sub-component of the National Rural Livelihood Mission (NRLM), aims to empower women farmers by enhancing their capacities to adopt climate-resilient farming practices (United Nations Framework Convention on Climate Change 2023).

Feminist networks and NGOs have advocated for more inclusive climate finance mechanisms that specifically target women's needs, yet the climate finance landscape remains dominated by larger, well-established actors (CORE 2024). The National Bank for Agriculture and Rural Development (NABARD), which is accredited to manage funds from the Green Climate Fund (GCF), has begun to pilot gender-responsive projects, but these remain the exception rather than the rule (PwC India 2024). The potential for feminist organisations to influence climate finance allocations remains underexplored, and gender-equitable climate action is not yet mainstreamed into India's broader climate finance agenda (CORE 2024).

India's Foreign Contribution Regulation Act (FCRA) imposes strict regulations on NGOs, disproportionately affecting smaller organisations. Amendments in 2020, including a prohibition on sub-granting and a 20% cap on administrative expenses, have strained operational budgets and reduced flexibility (The Bridgespan Group 2024). Centralising foreign funding through a designated State Bank of India branch has added complexity, further challenging grassroots NGOs (Firstpost 2024). Between 2017 and 2022, Tamil Nadu received ₹19,376 crore ($2.6 billion USD) of the ₹88,882 crore ($11.9 billion USD) in foreign donations, revealing significant regional disparities in funding distribution (Times of India 2023).

Over 6,000 NGOs lost their FCRA licenses between 2020 and 2022 (Eco-Business 2024), severely weakening smaller organisations" capacity to address critical issues like healthcare, education, and climate resilience. While regulatory oversight and transparency are essential, frequent amendments and rigid compliance requirements limit the operational flexibility of NGOs, narrowing the scope of foreign funding. For grassroots organisations, which play a vital role in addressing local challenges and advocating for marginalised communities, these restrictions have been particularly damaging. The current framework isolates smaller NGOs, undermining their ability to contribute meaningfully to India's development goals.