

FUNDER REPORT CARD

Guidance and Tool

2026



OVERVIEW

Background

Background: Since 2020, efforts to reform the aid and development sector have been growing in number and strength, despite having existed in spaces of resistance in the Global South/ Global Majority world for many, many decades. This is *finally* beginning to lead to a shift in the sector, where conversations about racism, power, and neo-colonialism can be had in mainstream spaces. But one of the biggest barriers remains: **who is holding actors with the most power and money accountable for their efforts to shift that power?** This tool is designed to encourage deep reflection in organisations that identify as Global North funders, primarily bilateral (governmental) and philanthropic organisations (as well as NGOs that also act as funders).

Existing commitments

In July 2021, the Development Assistance Committee (DAC) **Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance** was adopted by the DAC. It covers three pillars related to enabling civil society, including a recommendation on “increasing the availability and accessibility of direct, flexible, and predictable support including core and/or programme-based support, to enhance their financial independence, sustainability, and local ownership”. Subsequently, in December 2022, a wide range of OECD DAC bilateral donors and private foundations signed a **Donor Statement on Supporting Locally Led Development**, committing to:

1. **Shift and share power**
2. **Work to channel high quality funding as directly as possible to the local actors**
3. **Publicly advocate for locally led development**

This tool uses these commitments as an anchor for greater accountability from funders to the people and communities they seek to serve, as called for in the **Stand with Civil Society campaign**, launched in May 2025. It also draws insights from **Voices from the South** surveys conducted as part of the RINGO project.

Who the tool is designed for?

This tool is designed to support Global North funding organisations in a process of self-assessment regarding how they wield power in relation to the Global South stakeholders they engage with, whether as partners, implementing agents, grantees, co-funders, or in any other type of role. The tool can also be used by Southern actors, networks, and organisations in their continued advocacy efforts to hold Northern funders to account, as well as to assess funders against the various dimensions. While the tool is designed to be applied to all funders, we do recognise that there are different challenges baked into the system – whether you are a bilateral donor, a philanthropic foundation, or an NGO that has a funding component. Looked at from a power lens, we are hoping that this tool is translatable to these different contexts because the issues are the same, even if they manifest in different ways.

Guiding framework – types of power

The driving question behind this tool is: Who wields power over whom, and what are the effects of this? There are many definitions of power. The one we have chosen for purposes of this tool examines both the negative – visible, hidden and invisible power – and positive aspects of power. More details can be found in *Just Power: A Guide for Activists and Changemakers*, JASS Power Guide, 2024.

Negative/Dominating power - Power Over

Dimensions of power:

- **Visible power:** state and formal political power exercised through laws, rules, courts, institutions, policies, decision-making and the enforcement of rules.
- **Hidden power:** organised interests – both legal and illicit – that work behind the scenes to influence and control decisions, resources, media, and policing to advance and protect their interests.
- **Invisible power:** the internalised power of beliefs, social norms, and culture to shape people's worldview and sense of what is 'right' or 'normal', together with the strategic manipulation of those beliefs to legitimise certain political ideas and actions, including violence.

Positive/Transformational power

Dimensions of power:

- **Power within...** to dream, believe in oneself, hope, create and solve problems. Without it, we do not speak out and step up. Sometimes we believe this is the most unstoppable form of power.
- **Power within...** finding common ground with others, building solidarity on reciprocity and love, knowing and respecting differences, and working together for a common purpose and ideals.
- **Power to ...** make change, change lives, and make a difference in the world one step at a time; even the power to think, imagine, be silent, and resist the status quo.
- **Power for ...** the combined vision, values and demands that orient our work and hold the seeds of the world we seek to create.

Added value: This tool has been designed in response to calls from across the development and social change sectors both for greater accountability in the short term and for deeper, more meaningful changes in the medium to long term. There are a growing number of tools, measurement frameworks and indices that focus on related themes (many of which only target Northern INGOs), and we have reviewed each of these carefully to ensure that we are not duplicating what already exists. This tool focuses specifically on power, in all its negative dimensions. Recognising, naming, and shifting negative 'power over' is often very nebulous and difficult to measure or assess, precisely because it is intangible. But most of us know it when we see it or experience it. This tool offers some questions which we hope can make visible what transformed power relations could look like across several key dimensions. The funder report card focuses specifically on the practices adopted by Northern funders in relation to Southern organisations and communities – it does not focus on ways in which funders operate internally, as this has been covered by existing tools and frameworks. The report card has also been designed as a self-assessment tool that can feed into other frameworks, or indeed be used in conjunction with existing tools and frameworks (for a full list of indicators from a range of other tools, see [here](#)).

Dimensions: Activists campaigning for a more equitable and decolonised global development sector know first-hand that values and behaviours, as well as structural changes, are just as important as institutional policies or practices. The funder report card thus seeks to shed light on each of these areas. Based on interviews and consultation sessions held since 2020, the following dimensions emerged as priority areas for Southern civil society actors – i.e., this is where inequitable power relations between them and funders frequently manifest and are felt deeply. Roughly in sequential order, these are:

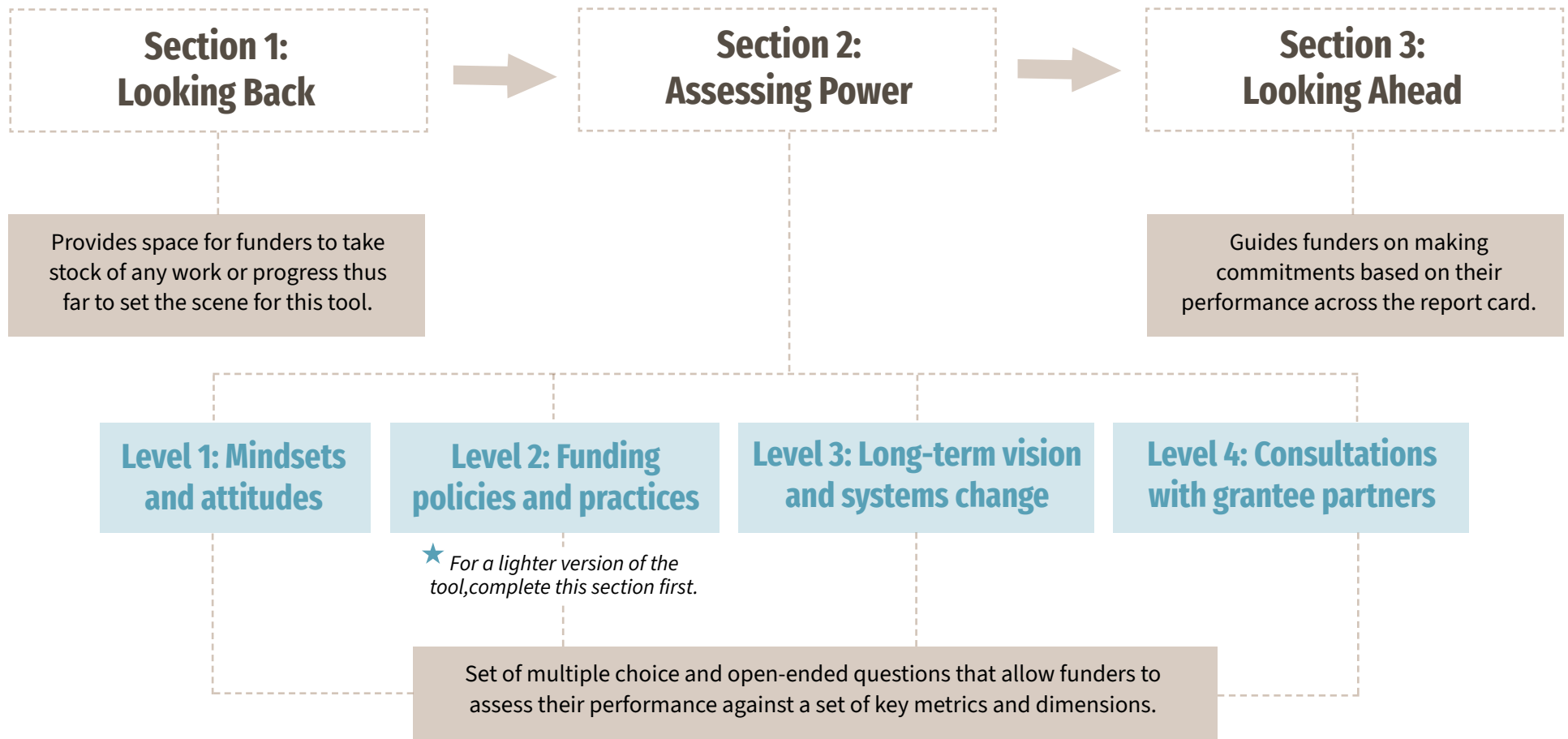
1. Framing and choice of issues: Who decides which problems will be addressed in a given area or community? Is there mutual agreement on the structural causes of the problems?
2. Funding decisions: How are the overarching strategy and goals for the programme determined?
3. Delivery: Who has the power to decide once funding flows have started, and is there flexibility to adapt?
4. Financial flows: What is the quantity and quality of funding flowing to Southern organisations and affected communities?
5. Monitoring, evaluation, accountability and learning: Who decides on how change or impact is measured and who is held accountable for decisions?

Overview of the tool: The tool contains three sections, with the second being the most in-depth and that will require the most time to complete. Sections one and three are, however, equally important when it comes to reflecting on your journey so far and solidifying specific commitments that your organisation will take forward as a result of using this tool.



Our Theory of Change

Funders that reflect internally and assess their funding practices are more informed about their gaps and limitations, and more motivated to take concrete actions to become more equitable in their work.



Outcomes:

Scores related to mindsets, attitudes and funding policies and practices; data from grantee partners the extent to which funding feels equitable and power aware; and concrete actions and commitments to take forward based on the self-assessment.

GUIDANCE: HOW TO USE THE TOOL

There is no one-size-fits-all approach to using this tool, as each organisation will have different governance structures, resource levels, and organisational frameworks. We therefore recommend the following approach:

- Decide who will take responsibility for completing the tool. If possible, our advice is to assemble a wide range of stakeholders from across different teams and levels of your organisation, paying particular attention to internal power dynamics, including but not limited to gender and race, and ensuring everyone has a voice in the process.
- Co-create a process on how and when each of the sections will be tackled. You could consider engaging an external facilitator to help guide you through the process, if you feel that an external voice might be more objective.
- In total, the process could take anywhere from a few weeks to a few months, depending on the size of the organisation and the number of stakeholders that need to be meaningfully involved. This tool has been designed so that the process matters just as much if not more than the outcome.

INSTRUCTIONS TO GUIDE NEXT STEPS

Who will assume ultimate responsibility for completing the tool?

- ☐ Executive management
- ☐ Senior management
- ☐ Dedicated working group (specify composition):
- ☐ To be determined by X during Y: _____

How will inputs from other members of the organisation be captured? *Tick all that apply*

- ☐ During team meetings, retreats, or other gatherings
- ☐ Via an online form (anonymised or not)
- ☐ Through a process designed by an external facilitator
- ☐ Other: _____

What types of resources are we able to dedicate to completing this tool? *Tick all that apply.*

- ☐ Human resources (i.e. time from those specified above):

- ☐ Dedicated budget (i.e. for external support, meetings/retreats, etc):

- ☐ Other: _____

Which part of the organisation will the tool cover?

Tick all that apply.

Note: Larger funders might find it hard to complete the tool for the entire organisation – we therefore recommend starting with smaller entities, and completing the tool as many times as needed.

- ☐ The organisation as a whole
- ☐ A specific fund or funding instrument: _____
- ☐ A specific geographical region: _____
- ☐ Other: _____

Is there a set timeframe in which the tool must be completed? **Note: Ensure there is sufficient time to consult relevant team members.**

- ☐ Yes, in order to meet specific organisational deadlines (e.g. Board meetings, strategic planning milestones, etc).
- ☐ No, there is flexibility to determine the time frame.

IMPORTANT NOTE: This tool has been designed to take funders through a complete journey of examining their funding practices. For a lighter version of the tool, we recommend completing Section Two - Level Two, Organisational Practices and Policies.



SECTION 1: LOOKING BACK

The first step in using this tool is to look back and reflect. Sometimes organisations have done more than they initially recall, which can set the stage for further progress. **Once the above guidance questions are answered, we recommend assembling all relevant stakeholders in one session to answer the four reflection questions below.**

START BY TAKING STOCK: Do you currently use any measurement frameworks, whether internal or external, to assess the extent to which you are creating more equitable funding and partnerships – as outlined in the [Transforming Partnerships in International Cooperation](#) report – with Global South actors (whether organisations, networks, movements, directly with affected communities, governments, or a combination)?

- Examples include, but are not limited to: [Localization Performance Measurement Framework](#) (NEAR Network), [The Racial Equity Index framework](#), [Pledge for Change](#), [Locally-led Development Cooperation framework](#) (OECD DAC), [Community-Led Assessment Tool](#) (Global Giving and Global Fund for Community Foundations), [Participatory CLD Assessment Tool](#) (Movement for Community-led Development), [Stopping As Success Learning Hub](#), [Decision Mapping Tool - DMAT](#) (King's College London), [The Equity Index framework](#), [Power Awareness Tool](#) (Partos), [Pando Equity Report](#) (Root Change), [ERA Index](#) (Humentum),

[Donor Transformation Challenge](#) (CIVICUS), [Locally Led Peacebuilding intermediary partner assessment tool](#) (Peace Nexus Foundation), or any others as relevant.

REFLECTION QUESTIONS:

- What lessons have you learned from using these frameworks or tools, and what changes have you made as a result? Which changes are you most proud of so far?
- Have these tools or frameworks uncovered any gaps or unanswered questions?
- To what degree have you communicated your findings, insights and ensuing actions/changes openly and transparently?
- If you have not yet engaged with any measurement frameworks related to equitable funding and partnerships, what has stopped you?

Important note: Self-assessment (as encouraged by this tool) is important, but engaging in external accountability processes (like indices, etc.) is also essential. Adopting internal measurement processes and frameworks is an excellent first step towards sharing commitments and progress openly and transparently. We therefore invite you to share the results and commitments of completing this scorecard via the [funder report card website](#).



SECTION 2: ASSESSING POWER

Attempts to shift power can occur at three different levels:

- **Individual:** Mindsets and attitudes of teams within funders
- **Organisational:** Funding policies and practices
- **Systemic:** Longer-term change across the entire funding ecosystem

Assess how your organisation perceives and wields power in relation to stakeholders in the Global South with which you hold a funding relationship by answering the following multiple choice questions. As above, consider a wide range of Southern stakeholders, including: **organisations, networks, movements, affected communities, governments (including local and national authorities), and others.**

Level 1: Mindsets and attitudes

The following questions are designed to encourage self-reflection on the extent to which your organisation's mindsets and attitudes are aligned with policies and practices designed to improve the quantity and quality of funding flows.

To set the scene, **engage in a discussion on the following question:** Why does your organisation believe that power and funding needs to be shifted to Southern organisations and actors? For example (select all that apply):



- ☐ Enhances impact through better contextual knowledge and local leadership.
- ☐ Addresses global power imbalances and advances equity.
- ☐ Increases accountability to affected communities.
- ☐ Strengthens sustainability of interventions.
- ☐ Aligns with our commitments to locally led development and decolonisation.
- ☐ Others: _____

We acknowledge that the questions below can be subjective, and that it might be difficult to arrive at one answer. However, we recommend that you challenge yourselves to reflect honestly and deeply and select the answer that most closely aligns with your current situation – any debate or discussion that arises among team members is healthy and indeed part of the process.

Self-assessment questions

Answer scheme

A. To whom is your organisation accountable for your funding and operations?

List the top 5 and rank them in order of importance (the one you are PRIMARILY accountable to being #1). Categories could include the following:

- ☐ Board
- ☐ Executive or senior management
- ☐ Parliamentary body
- ☐ Individual philanthropist
- ☐ Etc.

B. Have you conducted any previous assessments to analyse the way in which your power manifests in relation to Global South stakeholders?

- ☐ We do not analyse our own power and how it manifests itself in our work. We have no plans to do so, and there is some institutional resistance in doing so.
- ☐ We do not analyse our own power and how it manifests itself in our work, but there is no institutional resistance in doing so.
- ☐ We do not analyse our own power and how it manifests itself in our work, but we are beginning to explore how we might do this.
- ☐ We have conducted analysis on how our own power manifests in our work, but have not yet taken action to address the findings.
- ☐ We have conducted analysis on how our own power manifests in our work, and have taken steps to address the findings.

C. How would you describe the current mindsets and worldviews of your board in relation to equitable funding practices?

- ☐ Conventional/traditional, unlikely to change or at risk of regressing.
- ☐ Conventional/traditional but open to change.
- ☐ Engaging with change agendas and tentatively exploring options for change.
- ☐ Actively committed to change and challenging the status quo.
- ☐ A thought leader in challenging conventional thinking and practice.

D. How would you describe the mindsets and worldviews of your leadership team in relation to equitable funding practices?

- ☐ Conventional/traditional, unlikely to change or at risk of regressing.
- ☐ Conventional/traditional but open to change.
- ☐ Engaging with change agendas and tentatively exploring options for change.
- ☐ Actively committed to change and challenging the status quo.
- ☐ A thought leader in challenging conventional thinking and practice.

E. How would you describe the mindsets and worldviews of your wider staff team in relation to equitable funding practices?

- ☐ Conventional/traditional, unlikely to change or at risk of regressing.
- ☐ Conventional/traditional but open to change.
- ☐ Engaging with change agendas and tentatively exploring options for change.
- ☐ Actively committed to change and challenging the status quo.
- ☐ A thought leader in challenging conventional thinking and practice.

F. How does your organisation as a whole perceive questions of race, gender, patriarchal power and privilege more broadly?

- ☐ We actively resist discussing these questions.
- ☐ We do not discuss these questions and there is no appetite to do so.
- ☐ We do not actively discuss these questions but are not opposed to doing so.
- ☐ We discuss these questions and their implications on our work internally.
- ☐ We discuss these questions internally and participate in or lead sector-wide discussions.

G. How does your organisation view risk sharing in relation to your funding practices?

- ☐ We have a very low risk tolerance/appetite, and this is becoming even lower.
- ☐ We have a very low risk tolerance/appetite, and there is no willingness to change our existing rules and procedures.
- ☐ We have a very low risk tolerance/appetite, but there is willingness to change our existing rules and procedures.
- ☐ We have a medium risk tolerance/appetite, and have made some changes to our rules and procedures to better suit the needs of grantee partners.
- ☐ We have a high risk tolerance/appetite, and are willing to adapt our rules and procedures to better suit the needs of grantee partners.

Scoring: To calculate your score, add up the points from across the 6 questions above (the first option is worth one point and the last option worth five points). Total available points for Level 1: 30.

- 0-10: Low score in relation to openness and willingness to change mindsets and attitudes
- 11-20: Medium score in relation to openness and willingness to change mindsets and attitudes
- 21-30: High score in relation to openness and willingness to change mindsets and attitudes

Existing tools and other resources to support this area:

- The Racial Equity Index: <https://www.theracialequityindex.org/>
- Becoming locally led as an anti-racist practice: a guide, Bond: <https://www.bond.org.uk/resources/becoming-locally-led-as-an-anti-racist-practice-a-guide/>
- Time to Decolonise Aid: Insights and lessons from a global consultation, Peace Direct, Adeso, Alliance for Peacebuilding, Women of Color Advancing Peace, Security and Conflict Transformation: http://peacedirect.org/content/uploads/2023/09/PD-Decolonising-Aid_Second-Edition.pdf

Level 2: Funding practices and policies

This section invites funders to assess their funding practices and policies against a set of five key dimensions.

Note: Previous consultations with over 190 participants based in 70 countries also uncovered that there are **four key values** that form a key building block of [equitable and decolonised partnerships](#): **trust, humility, respect and mutuality/reciprocity**. We have noted where these values manifest throughout each of the dimensions and questions below.

Dimension 1: Framing and choice of issues

1. Knowledge equity: Whose knowledge counts in determining the structural causes of the issues your funding is trying to address? (Values: respect and humility)

- ☐ We do not/ tend not to take into account knowledge from Southern experts, including our Southern grantees/partners, when developing funding opportunities.
- ☐ We occasionally take into account knowledge from Southern experts, including our Southern grantees/partners, when developing funding opportunities in an ad hoc way.
- ☐ We often take into account knowledge from Southern experts, including our Southern grantees/partners, when developing funding opportunities in a structured way (i.e. with a clear budget and timeline).
- ☐ We always take into account knowledge from Southern experts, including our Southern grantees/partners, when developing funding opportunities in a structured way (i.e. with a clear budget and timeline).
- ☐ We co-design our funding opportunities with Southern experts and partners, especially those with direct, lived experience of the problems we are seeking to address, both prior to and during the development of funding opportunities.

Additional questions: What kinds of processes do you use to gather this knowledge?

2. Eligibility: Who is eligible to apply for your funding? (Values: respect and mutuality/reciprocity)

- ☐ Only organisations from our own country or other Global North countries can access our funding channels or instruments.
- ☐ Some of our funding channels or instruments are for Global North organisations, however there is a requirement for the Global North 'intermediary' to pass on a non-specified amount of funding directly to Global South organisations.
- ☐ Some of our funding channels or instruments are for Global North organisations, however there is a requirement for the Global North 'intermediary' to pass on the majority of funding directly to Global South organisations.
- ☐ We have a mix of funding channels or instruments for organisations/actors from the Global North and South, with the latter giving funding directly to Southern organisations/actors.
- ☐ All of our funding channels or instruments are for organisations/actors from the Global South (who can choose if and with whom they will partner from South or North).

Additional questions: Are there any legal requirements or organisational conditions that prevent your organisation from providing direct funding to Global South actors? Are there any potential ways to change this? In cases where you do not provide direct funding, have you found low-barrier alternatives that ensure intermediaries play an enabling rather than an obstructive role?

3. Purpose of funding: What can your funding be used for?

(Values: trust and respect)

As noted above, you have the option to complete the report card for one specific portfolio or funding instrument. If completing for the whole organisation, answer this question for the majority of your funding opportunities, in terms of overall funding volume. If possible, quantify what percentage of funding this accounts for.

- ☐ All/most of our funding can only be used for projects that are pre-determined by us, implemented according to set plans.
- ☐ All/most of our funding can only be used for projects that are pre-approved by us, however there is flexibility when it comes to how the project will be implemented.
- ☐ All/most of our funding must be used for project activities under a general thematic area, but can be used however the grantee partner sees fit.
- ☐ All/most of our funding must be used for activities under a general thematic area, but can be used for project activities, core costs, or both.
- ☐ How all/most of our funding is used is entirely at the discretion of the organisation.

Additional questions: Are there any legal requirements or organisational conditions that prevent your organisation from providing certain types of funding, for instance core funding? Are there any potential ways to change this?

Scoring for Dimension 1

Total available points: 15 points.

- 0-5: Low score in relation to equitable funding practices
- 6-10: Medium score in relation to equitable funding practices
- 11-15: High score in relation to equitable funding practices

Existing tools and other resources to support this area:

- Too Southern to be Funded, #ShiftThePower movement: <https://shiftthepower.org/toosoutherntobefunded>
- Funding Freedom: Models, Stories and Strategies for Making Flexible Funding Work, Peace Direct, CIVICUS, NEAR, Global Fund for Community Foundations, GlobalGiving, ADD International, The Share Trust: www.peacedirect.org/funding-freedom
- South Feminist Knowledge Hub: <https://southfeministfutures.org/knowledge-hub/>



Dimension 2: Funding decisions

1. Application processes: How inclusive are your application processes for applicants from the Global South? (Values: humility and trust)

As noted above, you have the option to complete the report card for one specific portfolio or funding instrument. If completing for the whole organisation, answer this question for the majority of your funding opportunities, in terms of overall funding volume. If possible, quantify what percentage of funding this accounts for.

- ☐ Partners and applicants must use our proposal template and specified language and submit in our specified format (e.g written proposal, video proposal, etc).
- ☐ Partners and applicants must use our proposal template and specified language but can submit ideas in their own format if they wish.
- ☐ We do not have a fixed template but do expect certain information to be included in any project idea or proposal, which needs to be in written form in our specified language.
- ☐ We do not have a fixed template and do not have any required information that needs to be included, as long as it is in written form in our specified language.
- ☐ We welcome proposals and ideas using any template (including our own) and in any format, including non-written formats (video, voice notes, etc.) and a wider range of permitted languages.

Additional qualitative question: To what extent are your application processes designed to be accessible for persons with disabilities, for example, assistive technology compatibility, plain language options, flexible deadlines, alternative communications support, etc?

2. Feedback: How do you provide feedback to funding applicants from the Global South, whether personalised or in a group setting? (Values: respect and mutuality/reciprocity)

- ☐ We do not provide feedback to unsuccessful or successful applicants.
- ☐ We do not provide feedback to unsuccessful applicants and only limited feedback to successful applicants.
- ☐ We do not provide feedback to unsuccessful applicants, but do provide more comprehensive feedback to successful applicants.
- ☐ We provide limited feedback to unsuccessful applicants and more comprehensive feedback to successful applicants.
- ☐ We provide comprehensive feedback to unsuccessful and successful applicants.

Additional comments:

3. Non-financial support: Do you provide the option for partners to request non-financial support to accompany the funding, for example, through skills sharing, access to networking opportunities, connections with other funders, and more?

(Values: mutuality/reciprocity)

As noted above, you have the option to complete the report card for one specific portfolio or funding instrument. If completing for the whole organisation, answer this question for the majority of your funding opportunities, in terms of overall funding volume. If possible, quantify what percentage of funding this accounts for.

- ☐ We do not allow partners to request or receive non-financial support as part of the funding opportunity.
- ☐ We allow partners to make formal, written requests for non-financial support that are reviewed and approved on a case-by-case basis.
- ☐ We allow partners to make informal requests for non-financial support that are reviewed and approved on a case-by-case basis.
- ☐ We have allocated dedicated resources to non-financial support, and offer a set of options for partners to choose from at set times during the project.
- ☐ We provide partners with open access to whichever kinds of non-financial support they find most useful on a demand-driven basis (i.e. whenever needs arise).

Additional comments:

Scoring for Dimension 2

Total available points: 15 points.

- 0-5: Low score in relation to equitable funding practices
- 6-10: Medium score in relation to equitable funding practices
- 11-15: High score in relation to equitable funding practices

Existing tools and other resources to support this area:

- Unfunded list, a resource for reviewing philanthropy grant applications: <https://www.unfundedlist.com/>
- How to embed DEI into your grant-making cycle: A practical guide to becoming a diverse, equitable and inclusive funder: <https://www.thinknpc.org/resource-hub/dei-in-grantmaking/>
- Funding for Real Change: <https://www.fundingforrealchange.com/>



Dimension 3: Delivery

1. Adaptability: a) *If funding directly:* To what extent are you adaptable once funding has been awarded? b) *If funding through Global North intermediaries:* To what extent do you ensure that intermediaries you fund flow these conditions on to their Global South partners? (Values: trust, respect and mutuality/reciprocity)
If you provide both direct and indirect funding, select the option that most accurately reflects the majority of your funding contracts, in terms of overall funding volume.

- ☐ We have strict rules regarding programme and budget variations, and all change requests must be approved in advance/ ... and we require our intermediaries to use the same rules with their grantee partners.
- ☐ We have some rules regarding programme and budget variations, and most change requests must be approved in advance/ ... and we require our intermediaries to adopt the same approach with their grantee partners.
- ☐ We have some rules regarding programme and budget variations, but most of them do not need prior approval/ ... and we require our intermediaries to adopt the same approach with their grantee partners.
- ☐ We have a few rules regarding programme and budget variations, but most of them do not need prior approval and we remain flexible in their interpretation/ ... and we require our intermediaries to employ the same level of approach with their grantee partners.
- ☐ Partners can change their programme/activities and budget as they see fit without consulting us/ ... and we require our intermediaries to employ the same level of flexibility with their grantee partners.

Additional comments:

2. Funding changes: To what extent are Southern grantees/partners consulted prior to funding changes that impact them, including those you fund indirectly? (Values: respect and mutuality/reciprocity)

- ☐ Partners are never informed or consulted before changes are made to funding and strategies.
- ☐ Partners are informed but rarely consulted before changes are made to funding and strategies.
- ☐ Partners are informed and occasionally consulted before changes are made to funding and strategies.
- ☐ Partners are informed and frequently consulted before changes are made to funding and strategies.
- ☐ Partners are always informed and consulted before changes are made to funding and strategies.

Additional comments:

3. Communication: What channels exist to establish two-way communication between you and your Southern partners/grantees, including those you fund indirectly? (*Values: respect and humility*)

- ☐ We exclusively communicate via written correspondence (e.g. emails and reports) at set intervals.
- ☐ We exclusively communicate via written correspondence (e.g. emails and reports) at any time.
- ☐ We communicate via formal meetings at set intervals with grantee partners.
- ☐ We have jointly agreed and established communication channels to communicate with grantee partners at any relevant time.
- ☐ Communication is fluid and two-way, and there are opportunities for communication outside formal processes.

Additional comments:

Scoring for Dimension 3

Total available points: 15 points.

- 0-5: Low score in relation to equitable funding practices
- 6-10: Medium score in relation to equitable funding practices
- 11-15: High score in relation to equitable funding practices

Existing tools and other resources to support this area:

- Fostering Equitable North-South Civil Society Partnerships: Voices from the South Survey, 2025, Re-imagining the INGO (RINGO): <https://shiftthepower.org/event/ringo-research-report-launch-voices-from-the-south-2/>
- OECD (2024), Pathways Towards Effective Locally Led Development Co-operation: Learning by Example, OECD Publishing, Paris, <https://doi.org/10.1787/51079bba-en>.
- Reimagining equity: redressing power imbalances between the global North and the global South, 2020, Gender & Development journal, Alex Martins: <https://policy-practice.oxfam.org/resources/reimagining-equity-redressing-power-imbalances-between-the-global-north-and-the-620956/>

Dimension 4: Financial flows

1. What percentage of your funding is channelled directly to Global South actors (note: country offices of Global North INGOs do not count in this category)? (Values: trust)

Now:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)

Projection in 5 years:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)
- ☐ Not decided yet

Additional comments:

2. What percentage of your direct funding to Global South actors is provided as unrestricted (i.e. can be spent on anything related to the core activities of the organisation)? (Values: trust and mutuality/reciprocity)

Now:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)

Projection in 5 years:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)
- ☐ Not decided yet

Additional comments:

3. What percentage of your direct funding to Global South actors is multi-year funding? (Values: trust and respect)

Now:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)

Projection in 5 years:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)
- ☐ Not decided yet

Additional comments:

4. Do you track how much of your funding through intermediaries (i.e. Global North organisations, including other funders, NGOs or companies) reaches Global South actors? (*Values: trust and respect*)

- ☐ No and we have no plans to do so.
- ☐ No but we intend to do so in the future.
- ☐ No but we have concrete plans for doing so in the future.
- ☐ Yes we track this information internally.
- ☐ Yes and we transparently publish this information.

Additional comments:

5. Can you estimate how much of your total funding reaches Global South actors, either directly or indirectly? (*Values: trust and respect*)

Now:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)

Projection in 5 years:

- ☐ Very low (0-15%)
- ☐ Low (15-45%)
- ☐ Medium (45-55%)
- ☐ Medium-high (55-75%)
- ☐ High (75-100%)
- ☐ Not decided yet

Additional comments:

Scoring for Dimension 4

Total available points: 25 points.

- 0-10: Low score in relation to equitable financial flows
- 11-20: Medium score in relation to equitable financial flows
- 21-30: High score in relation to equitable financial flows

IN 5 YEARS - no scoring, but critically assess which areas might require attention in the coming years.

Existing tools and other resources to support this area:

- Metrics Matter III: Counting Local, Publish what you Fund, May 2025: https://www.publishwhatyoufund.org/app/uploads/dlm_uploads/2025/05/Metrics-Matter-III.pdf
- Are we there yet? Localisation as the journey towards locally led practice, 2022, Briefing/policy paper, Baguios, A. et al: <https://odi.org/en/publications/are-we-there-yet-localisation-as-the-journey-towards-locally-led-practice/>
- Radical Flexibility Fund, 10 Radical Action: <https://radicalflexibility.org/10-radical-actions>

Dimension 5: Monitoring, evaluation, accountability and learning

1. Measurement: Who decides how progress is measured?

(Values: trust and mutuality/reciprocity)

- ☐ We have a set monitoring, evaluation and learning (MEL) framework that all partners must abide by.
- ☐ We have a MEL framework with some flexibility for partners to adapt it to their needs.
- ☐ Partners are free to design and conduct their MEL activities but we must be consulted and approve all elements.
- ☐ Partners design their own MEL frameworks including who and how processes are conducted. We must be consulted, but partners have the final say.
- ☐ Partners have complete freedom to design their own measurement frameworks or approaches.

Additional comments:

2. Reporting: What reporting requirements accompany your funding?

(Value: trust)

- ☐ Partners/grantees must comply with reporting requirements determined by us at specified deadlines for most/all of our funding.
- ☐ Partners/grantees must comply with reporting deadlines set by us, but there is some flexibility on the format for most/all of our funding.
- ☐ Partners/grantees must comply with reporting deadlines set by us but have full flexibility to use their own reporting templates for most/all of our funding.
- ☐ Partners/grantees have full flexibility to use their own reporting templates and can determine their own deadlines for most/all of our funding.
- ☐ Partners/grantees can submit other or general reports in lieu of specific reporting on a given funding opportunity and can determine their own deadlines for most/all of our funding.

Additional comments:

3. Feedback to funders: To what extent are our partners able to give us open feedback? (*Values: mutuality/reciprocity and humility*)

- ☐ We do not have channels or mechanisms for receiving feedback on our funding approach or programmes.
- ☐ We receive feedback, including negative feedback, from partners which have challenged our funding approach or programmes, but we have not acted on this feedback.
- ☐ We receive feedback, including negative feedback, from partners which have challenged our funding approach or programmes, but we only take action on some occasions.
- ☐ We receive feedback, including negative feedback, from partners which have challenged our funding approach or programmes, and we have acted upon the feedback received.
- ☐ We have clear and open channels for receiving feedback, which we have co-created/determined with funder partners/grantees. We have clear and open channels for receiving feedback, which we have co-created/determined with funder partners/grantees.



Scoring for Dimension 5

Total available points: 15 points.

- 0-5: Low score in relation to equitable MEAL practices
- 6-10: Medium score in relation to equitable MEAL practices
- 11-15: High score in relation to equitable MEAL practices

Existing tools and other resources to support this area:

- The power of partnership and participatory MEL, Bond, July 2023: <https://www.bond.org.uk/news/2023/07/the-power-of-partnership-and-participatory-video/>
- Equity-centered evaluation of international cooperation efforts: the urgent need to shift unfair power dynamics. A report summarizing the findings from the study “Landscape analysis to inform international evaluation in the service of equity,” commissioned by the Ford Foundation, Global Change Center, Praxis UK and Praxis Institute for Participatory Practices, 2023: https://globalchange.center/wp-content/uploads/2023/08/Landscape-Analysis_Equity-Oriented-Evaluation-Full-Report-Final_August23.pdf

Level 3: Long-term vision and systems change

Self-assessment questions

Guidance

In what ways will you hold Global North intermediaries that you fund to account for how they partner with local and national organisations in the Global South? *(tick all that apply)*

- ☐ We will ask intermediary partners to complete a similar self-assessment exercise to evaluate their own funding and partnering practices.
- ☐ We will require intermediary partners to flow a certain percentage of our funding, including and especially any core support, directly to Global South partners.
- ☐ We will support intermediary partners to reimagine their role as enablers for regranting directly to Global South partners who are more proximate to the communities they serve.
- ☐ Other: _____

Based on your reflections above, what would you like to be doing differently in 5 years as a funder?

What would you like to be doing differently in 10 years?

Are there any other stakeholders (either across different parts of your government, such as other ministries or departments, or elsewhere in the funding ecosystem) who you foresee having an influence or impact on your ability to implement changes based on the results of this report card? How might you address this?

How do you or could you contribute to and support movements that call for a shift in power from North to South?

Level 4: Going deeper - for organisations that are able to undertake direct consultations with their funding partners/grantees

For each of the 5 dimensions, undertake the following four-step exercise:

Questions	Guidance
<u>Step 1:</u> How aware are you of your own power?	Across each of the practical partnership dimensions listed in section two, level 2 above, ask all staff members to assess what kinds of power your institution wields, using the power framework. Is it negative/dominating power (visible, hidden or invisible), or positive/transformational power (power within, power with, power to, power for)? Which specific kind of power manifests? (For a reminder of the power framework, see the introduction and consult the JASS resource: https://pressbooks.pub/jass-power-guide/chapter/theme-1-what-and-where-is-power/ .) <u>Give practical examples.</u>
<u>Step 2:</u> What kind of power do your Global South grantees, partners and wider stakeholders think you wield?	Across each of the partnership dimensions, design a process to anonymously consult Global South actors that you engage with on what kind of power they believe you wield. If possible while maintaining anonymity, <u>ask for practical examples.</u>
<u>Step 3:</u> What do you believe explains any alignment or discrepancies in the two above assessments?	Approach this question qualitatively and encourage deep reflection across the team.
<u>Step 4:</u> Have you taken any steps to address power dynamics in this area?	We propose the following scoring criteria:  Red: No discussions held or actions taken yet.  Orange: Discussions held but no action taken yet.  Yellow: Discussions held and action planned.  Green: Discussions are always ongoing and a detailed plan of action is in motion.

SECTION 3: LOOKING AHEAD

You've reached the end of the self-assessment process - congratulations on making it this far!

Summary of scores:

Level 1: Mindsets and attitudes	Dimension 1: Framing and choice of issues	Dimension 2: Funding decisions	Dimension 3: Delivery	Dimension 4: Financial flows	Dimension 5: MEAL
Total points out of 30:	Total points out of 15:	Total points out of 15:	Total points out of 15:	Total points out of 25:	Total points out of 15:
☐ Low	☐ Low	☐ Low	☐ Low	☐ Low	☐ Low
☐ Medium	☐ Medium	☐ Medium	☐ Medium	☐ Medium	☐ Medium
☐ High	☐ High	☐ High	☐ High	☐ High	☐ High

Summary of scores - 115 points available

- ☐ Low Range: 1 - 38
- ☐ Medium Range: 39 - 76
- ☐ High Range: 77 - 115

Reflection questions:

- What did you learn from engaging in this process?
- Which parts felt the most difficult? Which felt the most rewarding?

Commitments:

- We recognise that power relations are not static, and that they change under different circumstances. When will you schedule an

update of this process (i.e. going through the tool again)? Who will lead this process?

- What concrete actions have you agreed to take as a result of this assessment? Are there clear roles and responsibilities, an established timeline, and dedicated resources to take these forward?

ANNEX - SUMMARY OF KEY QUESTIONS:

Dimension 1: Framing and choice of issues

1. Knowledge equity: Whose knowledge counts in determining the structural causes of the issues your funding is trying to address? (Values: respect and humility)
2. Eligibility: Who is eligible to apply for your funding? (Values: respect and mutuality/reciprocity)
3. Purpose of funding: What can your funding be used for? (Values: Trust and respect)

Dimension 2: Funding decisions

1. Application processes: How inclusive are your application processes for applicants from the Global South? (Values: humility and trust)
2. Feedback: How do you provide feedback to funding applicants from the Global South, whether personalised or in a group setting? (Values: respect and mutuality/reciprocity)
3. Non-financial support: Do you provide the option for partners to request non-financial support to accompany the funding, for example through skills sharing, access to networking opportunities, connections with other funders, and more? (Values: mutuality/reciprocity)

Dimension 3: Delivery

1. Adaptability: a) If funding directly: To what extent are you adaptable once funding has been awarded? b) If funding through Global North intermediaries: To what extent do you ensure that intermediaries you fund flow these conditions on to their Global South partners? (Values: trust, respect and mutuality/reciprocity)
2. Funding changes: To what extent are Southern grantees/partners

consulted prior to funding changes that impact them, including those you fund indirectly? (Values: respect and mutuality/reciprocity)

3. Communication: What channels exist to establish two-way communication between you and your Southern partners/grantees, including those you fund indirectly? (Values: respect and humility)

Dimension 4: Financial flows

1. What percentage of your funding is channelled directly to Global South actors (note: country offices of Global North INGOs do not count in this category)? (Values: trust)
2. What percentage of your direct funding to Global South actors is provided as unrestricted (i.e. can be spent on anything related to the core activities of the organisation)? (Values: trust and mutuality/reciprocity)
3. What percentage of your direct funding to Global South actors is multi-year funding? (Values: trust and respect)
4. Do you track how much of your funding through intermediaries (i.e. Global North organisations, including other funders, NGOs or companies) reaches Global South actors? (Values: trust and respect)
5. Can you estimate how much of your total funding reaches Global South actors, either directly or indirectly? (Values: trust and respect)

Dimension 5: Monitoring, evaluation, accountability and learning

1. Measurement: Who decides how progress is measured? (Values: trust and mutuality/reciprocity)
2. Reporting: What reporting requirements accompany your funding? (Value: trust)
3. Feedback to funders: To what extent are our partners able to give us open feedback? (Values: mutuality/reciprocity and humility)

IN MEMORIAM: EVERJOICE JEKETA 'EJ' WIN



We would like to pay tribute to the inimitable Everjoke Jeketa (EJ) Win, an inspiring feminist leader who led the work on the funder report card up until her passing on 9 March 2025. Her vision and dedication to accountability in development and to defending women's rights has guided this work, and we are eternally grateful to have benefitted from her wisdom.

Rest in Power, EJ.



Thanks

The Funder Report Card was directly based on several rounds of consultations with people from and members of a wide range of organisations, coordinated by CIVICUS, the Movement for Community Led Development (MCLD), United Network of Young Peacebuilders (UNOY), Peace Direct, and Advocacy Team. We are grateful for all of their inputs, gathered between 2023 and 2025. We are also grateful to funders and organisations that peer reviewed the tool and provided feedback, including the Robert Bosch Stiftung and the OECD Development Assistance Committee.

The Funder Report Card was co-designed by Everjoice Jeketa (EJ) Win and Alex Martins, independent feminist researchers and practitioners.

