

CHAPTER 2

Aid Effectiveness and Gender-responsive Budgets

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Introduction

This chapter attempts to make the case for financing gender equality for development, and to explore how this can be done. Because the issues related to financing gender equality for development are so numerous, it is obviously not possible here to discuss all in equal detail. Particular attention is thus paid to the ways in which the context of such financing has been changing. These include the Monterrey Consensus and Paris Declaration on Aid Effectiveness, the Millennium Development Goals (MDGs), the new aid modalities and other aspects of donor priorities and instruments. The paper places special emphasis on gender-responsive budgeting (GRB) as a means of promoting gender equality and monitoring progress.¹

For the purposes of this chapter, GRB is understood first as involving analysis of the government budget in terms of its reach and impact on women and men, girls and boys. It is thus, in effect, a form of policy analysis from a gender perspective. However, GRB work does not focus only on the monetary numbers contained in the budget. It focuses as much – if not more – on the policies and programmes underlying those numbers. The ‘added value’ of GRB initiatives in terms of policy analysis is that they recognise that any other government policies or programmes will not be effective unless adequate resources are allocated to implement them. Second, GRB initiatives also involve attempts, on the basis of the analytical findings, to formulate and implement budgets in a more gender-sensitive way. Ideally, they also focus on what happens when the policies and programmes are implemented – whom they reach and what impact they have. In this sense, GRB goes to the heart of mainstreaming gender in government activities.

The last few years have seen a number of significant developments in respect of financing for development. In particular, 2005 has been labelled a ‘landmark’ year in this respect (Thakur, 2006). The events that are seen as making this a landmark year include the signing of the Paris Declaration in March, the G8 meeting at Gleneagles in June, the Commission for Africa report and the Millennium Summit Outcome Document. At all these events, major donor countries committed to significantly increasing the amount of aid they would give to poor countries. In addition, they developed principles and targets aimed at enhancing the effectiveness of aid. At many of the events, recipient countries also committed to playing their part in ensuring that aid is utilised effectively.

The principles and targets developed in 2005 were, in fact, not always as ‘new’ as sometimes thought. Budget support, for example, had already been used for many years in aid to some developing countries, and some donors had made serious attempts at harmonising their aid in different ways. From the side of some developing countries, there had also been serious attempts to get donors to give aid in line with national development plans. The events of 2005 were nevertheless important in stating that these principles should apply to all countries and donors – or at least to the 35 donor countries, 26 multilateral agencies, 56 countries that receive aid and 14 civil society organisations (CSOs) that signed up to the Paris Declaration.

Thakur (2006) points out, however, that 2005 also saw a negative development from a gender perspective – the realisation that the 2005 target for MDG 3, to eliminate gender disparities in primary and secondary education, had been missed. She could, no doubt, have expanded this point and noted gender aspects of under-achievement in respect of other MDGs.

The ‘Landmark’ Developments

The Millennium Development Goals

Both the Monterrey Conference for Financing Development of 2002 and the G8 Summit in 2005 explicitly recognised that significant additional donor funding would be necessary if developing countries were to reach the MDGs by 2015. It was estimated that the annual amount of donor aid would need to increase by around US\$50 billion a year by 2010.

There are eight MDGs, of which only two refer explicitly to gender or women. Thus Goal 3 focuses on achieving gender equality in respect of education, and includes a few gender equality indicators that go beyond education, and Goal 5 focuses on maternal mortality. The Millennium Summit Outcome Document (2005) emphasises the need for further measures of gender equality and women’s empowerment, but these have not as yet been fully institutionalised.

Nevertheless, the other goals will not be achieved if attention is not paid to gender equality. The reasons for this assertion can be roughly stated as follows:

- *Goal 1: Eradicate extreme poverty and hunger:* In all countries, more women than men are likely to live in poverty-stricken households. At the individual level, women are less likely to be earning an income than men and, when they do earn an income, it tends to be lower than that of men. If poverty is to be eradicated, more women will need to earn more.
- *Goal 2: Achieve universal primary education:* In many developing countries, girls’ enrolment is lower than that of boys. In these countries, special efforts will be needed in respect of girls if universal primary education is to be achieved. Even where this is not the case, universal education cannot be achieved without provision for girls.

- *Goal 4: Reduce child mortality:* Biologically, young boy children are more vulnerable than girls. In some countries, however, these biological patterns are reversed as a result of the lesser value accorded girl children and thus their greater relative neglect and under-nutrition. In these countries, reduction of child mortality will require attention to these social patterns. More generally, in all countries infant mortality is strongly influenced by maternal health.
- *Goal 6: Combat HIV/AIDS, malaria and other diseases:* Where HIV/AIDS is found mainly among those engaging in heterosexual sex, women tend over time to have higher prevalence than men. The overall rate of infection is also influenced by women's relative power in sexual relationships, and their ability to refuse sex or to insist on use of a condom. In addition to higher rates of infection, women are disproportionately affected as carers for family members and others, and girls are more likely than boys to leave school to care for ailing relatives.
- *Goal 7: Ensure environmental sustainability:* In many developing countries women are more likely than men to be working on the land – often on an unpaid basis – and to live in households that are partly dependent on the produce of the land. Women are also more likely than men to be responsible for collection of fuel and water when more convenient sources are not available in the dwelling. These patterns require that women's needs are considered when planning for environmental sustainability.
- *Goal 8: Develop a global partnership for development:* This goal does not talk directly about people, and in that sense gender might seem irrelevant. Nevertheless, insofar as the goal's targets cover issues such as official development assistance (ODA), market access (and thus trade) and debt sustainability, this goal talks directly to issues dealt with in this chapter.²

One problem with the MDGs is their generic nature, in that the same goals, with relatively minor adaptations, are set out for all countries. The danger is that this approach conflicts with the emphasis on national ownership of national development plans in instruments such as the Paris Declaration. It is especially evident in the area of gender, where equal educational enrolments – the focus of the core gender MDG – is no longer a key issue in a growing number of developing countries. The question of potentially conflicting international and donor pressures is discussed further below.

The Monterrey Consensus

The Monterrey Consensus of the International Conference on Financing for Development was reached in March 2002, with achievement of the MDGs as the core focus. More specifically, the goal of the Consensus was expressed as being 'to eradicate poverty, achieve sustained economic growth and promote sustainable development as we advance to a fully inclusive and equitable global economic system' (www.un.org/esa/sustdev/documents/Monterrey_Consensus.htm).

The Monterrey document is very wide ranging, covering far more than the new aid modalities focused on in the later Paris Declaration. As a consensus document, it

encapsulates a range of different approaches and solutions to development. Topics covered, in addition to aid, include debt relief, trade and local revenue-raising. It also places as many, if not more, demands on governments of developing countries as it places on donors.

The Monterrey document mentions gender several times. As early as paragraph 8, for example, it refers to the need for 'a holistic approach to the interconnected national, international and systemic challenges of financing for development - sustainable, gender-sensitive, people-centred development'. The danger, as evidenced in this paragraph, is that gender is included alongside multiple other 'nice-to-have' elements in a document that attempts to satisfy the demands of a wide range of stakeholders with sometimes differing interests. The question is where the focus will lie when resources are constrained, as they almost always are.

In addition, there is some likelihood of contradictions. For example, paragraph 11's promotion of 'gender equality' immediately followed by 'market-oriented policies' could cause difficulties when some free market policies are found to have gender-inequitable outcomes. Similarly, the commitment to trade liberalisation in paragraph 26 ignores the many findings on how liberalisation has impacted negatively on poor people in many countries, and women in particular. While paragraph 28 acknowledges that developing countries and those in transition have 'concerns' around trade, these are described as arising from 'distortions' rather than from unequal starting positions. The document notes, however, that for many countries trade currently constitutes the single largest external source of development funding. It thus cannot be ignored.

While aid is only discussed in section D of the document, there is explicit recognition of the need for a 'substantial' (paragraph 41) increase in aid if the MDGs and other development objectives are to be achieved. The document commits signatories to further cooperation to ensure that aid is more effective than in the past. Specific targets are set for developed countries, namely 0.7 per cent of gross national product (GNP) as aid to developing countries and 0.15 to 0.20 per cent of GNP to least developed countries.

Alongside its many other calls, the document, explicitly names the area of 'social and gender budget policies' in paragraph 19. Paragraph 64 calls for mainstreaming of a gender perspective 'into development policies at all levels and in all sectors'.

The challenge with the Monterrey document is that it promises too much. Thus, just as we need GRB initiatives to check whether gender elements of policies are falling off the table when budgets are allocated, we need some monitoring of which elements of Monterrey are followed through and which are not. The Paris Declaration is probably the strongest step to date taken in following through. As discussed below, this Declaration is weak on gender if measured in terms of explicit mentions. It does, however, provide space for gender advocates to take further action.

The Paris Declaration on Aid Effectiveness

The Paris Declaration was developed as a follow-up to the Monterrey agreements, the Declaration at the High Level Forum on Harmonisation in Rome in 2003, the core principles developed at the Marrakech Roundtable on Managing for Development Results of February 2004 and the G8 Summit in Gleneagles in 2005. The Paris targets and indicators were subsequently endorsed by member States at the September 2005 World Summit at the United Nations. As with Monterrey, there are as many, or more, commitments in the Paris Declaration for developing countries as for donors.

The Paris Declaration focuses more narrowly on aid than the much wider-ranging Monterrey agreement. In particular, it emphasises management of aid, national ownership, alignment with national plans and objectives, harmonisation between donors, managing for results, and mutual accountability of donors and recipient countries. Its targets and indicators focus on these aspects rather than on whether aid has assisted in achieving national development goals. The Declaration thus places more emphasis on process than on content. Gaynor (2006) describes this as a difference between ‘aid and agency efficiency (generic mechanisms and processes or “nuts and bolts”) rather than broader development effectiveness (substance and results)’. There is, however, at least one exception in this respect in that the Declaration includes a commitment to carrying out environmental impact assessments.

The Paris Declaration mentions gender only once, in paragraph 42, when discussing harmonisation. It states, somewhat vaguely, that ‘[s]imilar harmonisation efforts [as those in environment] are also needed on other cross-cutting issues, such as gender equality and other thematic issues including those financed by dedicated funds’. Despite the relative gender-blindness, Gaynor (2006) suggests that openings exist for influencing implementation and monitoring and evaluating what is achieved.³ She also suggests that there are a number of areas of ‘considerable congruence’ between the Declaration and gender equality objectives:

- The focus on *ownership* means that the voices of local women as well as men must be heard and incorporated in plans and processes.
- The focus on *alignment with national plans and objectives* means that recipient country commitments in respect of gender equality must be reflected in donor funding.
- The focus on *managing for results* implies that results in respect of gender equality must be included in performance assessment frameworks.
- The focus on *mutual accountability* mechanisms must include accountability to women. In addition, monitoring and reporting should be done using gender-responsive indicators.

While Gaynor does not find any clear way in which harmonisation is congruent with gender equality, she states that gender equality will need to be taken into account when processes for harmonisation are developed.

The Paris Declaration includes proposals for indicators, timetables and targets. Twelve indicators and corresponding targets to be achieved by 2010 were agreed, with monitoring to take place in 2006 and 2008. The Declaration refers to three sets of indicators: to measure processes such as the building of national ownership, harmonising and aligning aid flows and assessing impact; to measure the presence of 'reliable country systems' and, in particular, financial management systems; and to assess progress against the national development strategies. The document itself provides only the first two sets.

The proposed indicators and targets for 2010 reveal, implicitly, how bad the situation is currently in respect of the goals of the Paris Declaration. Thus one target is for 'at least 75%' of partner countries to have 'operational development strategies'; another is that '50% of technical cooperation flows are implemented through coordinated programmes consistent with national development strategies'; a third that '40% of donor missions to the field are joint', and a fourth that '66% of country analytic work is joint'. The latter targets indicate the extent to which donor funding to date has been uncoordinated and thus presumably places a larger than necessary burden on recipient countries.

Gaynor (2006) notes that the indicators are 'of a highly technical nature and focused on delivery mechanisms and thus are not amenable to meaningful gender equality mainstreaming'. More optimistically, she points out that the review of progress planned for 2008 will also require a progress report on all 556 commitments as well as on the general spirit of the commitments.

In 2006 UNIFEM produced a pamphlet that reflected the outcomes of discussion at a November 2005 consultation jointly organised with the European Commission. The pamphlet suggests that, if the new approach to aid is to support the achievement of gender equality, it should include:

- 'adequate financing for programmes that respond to women's needs;
- accountability systems for governments and donors to track and enhance their contributions to gender equality; and
- gender-sensitive progress assessments, performance monitoring and indicators for aid effectiveness.' (UNIFEM, 2006)

These suggestions reflect the same approach as this chapter, namely that gender should not be done separately from the main initiatives in a country. Instead, gender should be an enhancement of the main initiatives. Thus the Paris Declaration states that donor financing should be in line with the recipient country's national development goals. UNIFEM's first point implicitly picks up on this in that gender equality is among the national development goals of almost all countries. The Paris Declaration promotes accountability and aims to achieve an improvement in aid in terms of both quality and quantity. UNIFEM's second point requires accountability in respect of the gender-related commitments made by both donors and government. The Paris Declaration introduces a range of indicators for aid effectiveness. UNIFEM's third point suggests that these indicators need to be gender-sensitive and be accompanied by other forms of assessment and evaluation.

Implications of these Developments

National development plans and national leadership

As noted, the Paris Declaration emphasises the importance of aid being in line with national development plans and objectives. The concern over national ownership also suggests that aid should be provided for implementation of nationally developed plans rather than of plans and objectives that are perceived as being imposed by donors.

The documents that describe national development plans vary greatly in terms of length and details. The latest Poverty Eradication Action Plan in Uganda, for example, is nearly 300 pages long, while Botswana's Poverty Reduction Strategy Paper (PRSP) is a more modest 15 pages. The length clearly determines the extent to which policies and activities can be developed in detail. The length is also likely to influence the extent to which gender issues are discussed.

Even in the longest papers, there will not be the sort of detail found in sector policy papers, still less the operational detail found in annual planning and budgeting documents. Further, while the stated intention is that documents such as PRSPs should drive budgets, the budget figures are not always included in these documents. Where they are, this is generally done at a very broad level, allowing significant leeway to governments (and donors) as to what is done and which aspects of the broad objectives they focus on. This is an area where focused monitoring, awareness raising and advocacy by gender advocates could be important.

The broad ambit of most national development plans allows other room for slippage in respect of gender. Gender reviews of a number of PRSPs have revealed that many of them have gaps and weaknesses. Some, for example, discuss gender in respect of the social sectors but do not do so in respect of economic sectors, despite the supposed emphasis on poverty. Some discuss gender in the situation analysis, but are silent on this topic when it comes to policy prescriptions. Holvoet (2006) lists a range of common weaknesses in PRSPs in respect of gender relating to both content and process. In terms of content, she points out that:

- Gender increasingly disappears as one progresses from diagnosis to selection, budgeting, implementation, monitoring and evaluation.
- Integration of gender issues is more common in social sectors in relation to capabilities than in economic and other sectors relating to opportunities.
- National and sectoral gender policy documents are often ignored.
- Gender-relevant data are insufficiently utilised.
- The approach tends to adopt a women-in-development and anti-poverty approach, rather than reflecting gender equality. There is often an assumption that reduction of poverty will automatically result in greater gender equality and that, conversely, increasing women's economic engagement will automatically result in poverty reduction.

- There is limited analysis of gender-specific constraints, needs, resources or opportunities that could explain why sectoral objectives are not being achieved and provide remedies.

In respect of process, Holvoet notes limited participation by ‘gender actors’, including national machineries, sector experts within line ministries and women’s groups and representatives. Where these gender actors are present, they often have limited capacities in respect of policy (and budget) analysis. Meanwhile the ‘mainstream’ actors generally have limited, or no, gender expertise.

To combat such weaknesses, many countries have provided for special initiatives to ensure gender is addressed in the national development and sector plans. These include the establishment of special gender working groups, inclusion of women/gender experts of other working groups, post-hoc reviews of draft documents and so on. As a result, it would be rare today to find a national development or social sector plan that does not discuss gender to some extent.

Mentions of ‘gender’ and ‘women’ are not, however, in themselves enough to ensure effective actions to promote gender equality. Some national development plans consider gender, or women, as one among a range of ‘vulnerable groups’ or ‘cross-cutting’ issues that should be addressed. In some cases, this is mirrored organisationally where particular agencies, or even government as a whole, establish a unit responsible for a variety of issues including women, the poor (sometimes referred to as ‘communities’), youth, children, the HIV-affected, those with disabilities and so on. The danger where documents adopt these approaches is that this often results in a call to take ‘vulnerable groups’ into account without due consideration as to the differences in their situation and needs, leading to solutions that are inappropriate for many of the groups or issues. Another challenge is that where there are many such groups or issues to be addressed, it can easily become overwhelming for implementers, who will simply ignore these injunctions as too difficult. Alternatively, they may choose to focus on only one or two of the groups or issues.

A further problem is that national development plans are usually over-ambitious. As a result, only some portion of the planned actions will be effected. This represents the classic situation that GRB is intended to question – the extent to which good (gender-responsive) intentions encompassed in policy ‘fall off the table’ when it comes to allocating budgets and to implementation.

The above problems point to the need for gender advocates to engage beyond the broad national policy debate. Engagement in processes such as PRSPs is certainly important, as once gender is entrenched there it greatly increases bargaining power around the detail at sector level. Statements in a PRSP, however, will not be enough to ensure that annual plans, budgets and implementation are gender-sensitive. That would be letting the national planners ‘off the hook’ too easily.

Gaynor (2006:11) quotes a gender audit in Malawi commissioned by the UK Department for International Development (DFID) that distinguished three different ways in

which gender could disappear from the agenda, even when incorporated in policy documents. These are:

- evaporation, where commitments disappear at the time of implementation;
- invisibilisation, where there are weaknesses in monitoring and reporting; and
- resistance, where those responsible see gender as too time-consuming or not particularly important.

GRB can assist in tackling all three elements. Evaporation and invisibilisation are at the heart of what GRB is set up to prevent in that it asks that gender be explicitly discussed and reported on in budgets and related implementation. Resistance can be addressed if GRB can be presented as an approach that is in line with, and adds value to, the new public finance management methods being introduced in many developing countries (see below). In particular, resistance is likely to be lessened if the approach to GRB is designed to fit in with the way in which a particular government does its budgeting. Where, for example, a government is introducing input, output and outcome indicators in its budgeting approach, the demand is that these indicators be sex-disaggregated where appropriate and include gender-specific indicators such as maternal mortality or gender-based violence. Unfortunately, the need for tailoring to a particular country's approach means that there are no simple recipes or formulas for GRB.

Perhaps in recognition of the gaps between national development plans, budgets and aid, some countries have opted for joint assistance strategies. These are intended to indicate where a country would like donors to focus their aid. Such strategies are relevant in terms of the new aid modalities (see below) in that they propose that particular donors take the lead in specific sectors, while others play a partnership role in which they delegate power to the lead agency. This arrangement could be useful in avoiding unnecessary duplication of effort on the part of aid agencies. For gender advocates in-country, it means that they need to establish which donors are the lead agencies in particular sectors and establish strong relationships with them, rather than simply continuing with historical partnerships with donor agencies that may have little power.

There is also a need for more thinking as to how national gender action plans relate to other national development documents. Most countries have named gender equality, women's empowerment or similar goals in the list of what is to be achieved through their national development strategies. In addition, UNIFEM (2006) states that more than 120 countries have national action plans for the advancement of women. The organisation notes further, however, that these plans are usually not properly integrated into national development plans, and that an adequate budget is not allocated for implementing them. In effect, many of them constitute wish lists. While – as pointed out above – this might also be true to some extent of many national development plans, there has been increasing pressure on developing countries to have a clearer link between their national development plans and budgets. Such pressure has not been applied in respect of national gender action plans. This allows all concerned to make the national gender action plans as politically correct and wishful as they want, but severely decreases the likelihood that they will be implemented. This again provides the classic

situation that stimulated the earliest GRB initiatives – a desire to ensure that budgets follow policy and that gender does not disappear at the budgeting stage.

Schematically, two options are possible in respect of national action plans. The first would see gender advocates arguing for a separate budget to implement the national action plan. The second would see gender advocates ensuring that the activities envisaged in the national action plan are included in the country's sectoral and overall national development plans. These two alternatives represent the two 'legs' of gender mainstreaming, with the first being the affirmative action, targeted approach and the second constituting provision for gender in general provisions. The first approach might seem attractive to gender advocates who want a simple way to monitor what is being done in respect of gender, a clear focus for advocacy and the ability to claim credit for specific actions. Ultimately, however, the second approach might be wiser in terms of sustainability. This is especially true with the focus of donor funding shifting into new aid modalities such as budget support and away from funding of specific projects.

The new aid modalities

Many see the core of the Paris Declaration as its promotion of 'new' aid modalities. These modalities reflect the Declaration's support for alignment with national development plans, national ownership and harmonisation between donors. They are intended to avoid a plethora of 'projects' with different donors, and the resultant burden in terms of negotiations, financial and other bureaucracy and reporting, as well as the dangers of duplication or, alternatively, 'gaps' in funding. The following are their main features:

Sector-wide approaches (SWAps) envisage government and donors together developing a policy for a particular sector (typically education, health or agriculture), and donors subsequently contributing to a single fund that is used to implement the policy. This fund may be referred to as a 'common pool' or 'basket'. The said policy might include an overall strategic framework, a medium-term expenditure framework and annual budget, and methods for monitoring and reporting. In some cases, SWAps have a close relationship with the PRSP.

Direct budget support typically, but not always, goes beyond a specific sector to provide funding in support of a national development programme such as a PRSP. In some cases it constitutes direct input into the main government budget system without specific reference to a particular national development plan. The basis for support is similar to that in respect of SWAps to the extent that donors are generally relatively heavily involved and influential in the drawing up of national development plans as well as in the related monitoring and reporting. Where money is provided for the overall budget, this can be termed 'general budget support'. General budget support is extremely unlikely in countries where aid accounts for a small proportion of the government budget as donors will in these cases not have the assurance that their contribution is likely to make a difference in a direction that they support. In some cases, even though there might not be a SWAp, general funding is targeted to a specific sector. In this case, it is termed 'sector budget support'.

A recent United Nations Population Fund document (UNFPA, 2006:11) depicts the continuum from general budget support to stand-alone project funding as follows:

General budget support	Sector budget support	Earmarked budget support	Project type support	Stand-alone project
No earmarking, funds go to the Treasury.	Funds earmarked to particular sectors, e.g. health.	Funds earmarked to specific programmes within sectors, e.g. reproductive health.	Funds earmarked to specific activities within Government sector programme, e.g. establishment of a training centre.	Funds earmarked to specific activities outside sector programme with funding channelled outside the sector budget.
Less earmarked				More earmarked

More generally, these different types of funding seldom exist in pure form and in isolation in any country or in any donor's 'portfolio'. Thus Budlender (2004) quotes an undated DFID note that explains that SWAps can 'encompass a wide range of instruments, from a set of coordinated projects to the provision of sector budget support'. Similarly, she draws on Subrahmanian's quoting of Hoole to the effect that a SWAp 'typically contains a mix of project and aid and other modalities'. Hoole notes further that the 'bulk' of SWAp money is usually not disbursed through the government system.

The DFID note also explains that poverty reduction budget support is always likely to be only one among many instruments. In defending projects, the note suggests that they 'can be strategic (changing the wider institutional environment); they can act as policy experiments; they can demonstrate alternatives; they can transfer skills; and they can assist the non-state sector'.

Collinson (2006) notes that direct budget support constitutes a form of 'programme aid' i.e. non-project funding intended to finance the government budget. She goes on to point out that that programme aid is far from new in that the International Monetary Fund's and World Bank's support for structural adjustment programmes in the 1980s took this form. The main difference is that the more recent programme aid is usually intended to support national development plans and, in particular, poverty reduction strategies.

UNIFEM (2006) warns that if an increasing proportion of aid financing happens through direct budget and sector support, gender will run an even greater danger of falling off the table as there will be less opportunity for the special donor-funded 'gender projects' that have been used to address at least some parts of the national action plans. The new aid modalities could, in this sense, worsen the situation in respect of gender equality.

However, Holvoet (2006) is more optimistic. She points out that programme-based funding should have a greater impact than isolated projects if one can ensure that the underlying programme is gender-sensitive. She notes further that many of the principles and reforms underlying programme-based funding increase the potential for gender sensitivity and, in particular, for GRB. She highlights the attention paid in these reforms to the process of policy-making, implementation, monitoring and evaluation and 'inclusiveness'. The 'results orientation' and emphasis on evidence-based policy-making also provide openings in that GRB offers more concrete and differentiated evidence. She nevertheless points out that these opportunities do not automatically result in gender-sensitive budgets and programmes. Active and deliberate engagement by gender advocates and others is needed to ensure that this happens.

To date, SWAps have focused primarily on sectors that traditionally receive significant shares of development aid. Among these, gender has often received specific attention in the education, health and agriculture sectors, but Thakur (2006) notes that this has been less common in the water, transport and rural infrastructure sectors. As is also evident elsewhere – for example, in PRSPs – gender and women are taken into consideration in the social sectors, not in the harder 'economic' sectors. Agriculture might seem an exception in this respect, but has in some countries come to be seen as a 'social' sector, perhaps due to the preponderance of poor people and women within it.

Despite their signing of the Paris Declaration, most donors are likely to retain some portion of their funding outside general budget support. This on the one hand provides the potential for gender-targeted financing. On the other hand, it also allows the possibility for donors (and governments) to 'do' gender in the form of such targeted activities, and then to feel that there is no need for serious gender mainstreaming in activities supported through general budget support.

More positively, non-general budget support funding can be used to support piloting. This is being done on a large scale in many countries, where donors who strongly support the new aid modalities have established special projects to support reform of financial and budgeting systems. In these cases, the project support is intended to help bring about changes that will later constitute the mainstream. A similar argument can perhaps be made for non-general budget support for gender initiatives in particular areas, i.e. where the intention is to pilot approaches (such as GRB) that will later become mainstream.

There are also some donors who strongly resist the new aid modalities. The United States Agency for International Development (USAID), in particular, has resisted direct budget support and basket funding. Instead, it prefers to have separate agreements with recipient countries, including generally onerous separate reporting. The large amounts of money being channelled to many AIDS-affected countries under the US President's Emergency Plan for AIDS Relief (PEPFAR), for example, thus comes in a separate stream with separate conditionalities and reporting requirements from other HIV/AIDS funding.

De Renzio (2006) notes that some donors resist the new aid mechanisms because they fear that their own contribution will not be easily measured and they will thus not be able to account to their own 'donors' in the form of their home government and parliament. What this argument does not recognise is the reporting, monitoring and management burden that an insistence on a myriad of different projects has created for the recipient governments. In effect, this backfires on the donors too, as they cannot get a clear picture of where they fit into an overall picture.

Project financing, even though sometimes hidden under the prettier name of programme financing, imposes considerable burdens that needlessly waste money, human resources and energy. Thus Collinson (2006) quotes the OECD to the effect that in 2003 a typical African country was required to submit 10,000 quarterly reports to donors each year and host more than 10,000 different missions. For gender advocates, this should raise a concern as to the additional burden (and resentment) placed on recipient governments by separate gender projects and gender missions. While the specific government officials directly involved might feel that these burdens are worthwhile given the personal benefits and prestige they enjoy as a result, overall there is clearly a cost. For gender advocates, a way needs to be found to mainstream gender that is not seen to pose a significant extra burden on government officials, especially those who are not particularly convinced of the importance of gender equality.

Finally, we must not over-emphasise the extent to which the new aid modalities are in effect. On the one hand, they are not new to the extent that programme aid was evident in the 1980s and SWAps were introduced in some countries in the mid-1990s. On the other hand, the spread of these new modalities has been relatively slow. Thus de Renzio (2006:3) quotes surveys commissioned by the Strategic Partnership with Africa (SPA) that found that general budget support accounted for only 27.8 per cent of the total aid from SPA donors to a sample of African recipients in 2005. For the individual donors, it constituted 18 per cent of total aid in 2005.

The countries covered in the surveys were, in fact, among those most likely to use these modalities. De Renzio also quotes data from the OECD's Development Assistance Committee (DAC) suggesting that general budget support accounts for only 5 per cent of total ODA. Within Africa, Collinson (2006:65) contrasts the United Republic of Tanzania, where budget support increased from US\$88m in 1999/2000 to US\$398m in 2004/5, and Uganda, where it increased from US\$91m in 1995/6 to US\$365m in 2004, to Malawi, where budget support constitutes less than 5 per cent of national government spending.

In addition, de Renzio suggests that initiatives such as the Paris Declaration have had a greater effect on changes in aid modalities than in the amount of aid. In particular, the substantial increases in aid promised by G8 countries through the UK's Commission for Africa (2005) and the UN Millennium Project (2005) have not materialised at anywhere near the promised levels. In some cases, the increases have been seen in technical assistance, where there is arguably as much benefit to the donor country as to the recipient one. For gender advocates, the message is that there is not necessarily more money available now than in the past. Instead, they need to ensure that there is not a

decrease in the extent to which funds that, at best, might be modestly increasing, promote gender equality.

Budget reform

About ten years ago a previous Commonwealth Meeting of Ministers Responsible for Women's Affairs recognised the potential of GRB by agreeing to establish pilot projects. Since that time the Commonwealth has provided both financial and practical support for developments in this area through publication of manuals and other technical guides, advocacy and sharing of good practice. GRB processes have been initiated in at least 30 Commonwealth countries, although many have not been fully institutionalised. Commonwealth countries such as Uganda and the United Republic of Tanzania, nevertheless, stand out internationally as examples of good practice. Commonwealth Finance Ministers have also agreed that all member countries should report on a two-yearly basis on progress made in respect of GRB.

Several elements of the Paris Declaration focus on the extent to which the recipient country has 'reliable country systems' in respect of financial management and procurement. This focus is clearly driven by a concern from donors that their money is well spent, as well as concerns around corruption. These concerns can be used to good effect by gender advocates. First, reliable and honest systems of reporting, if they include gender-sensitive elements and provide for disaggregation, will give a good record of what is being done and achieved and thus indicate potential gaps. Second, reduction in corruption should leave more money available for gendered development purposes, both because less is wasted and because donors are more likely to give money to governments they perceive as not being corrupt.

GRB initiatives have, over recent years, increasingly engaged with the budget reforms that are ongoing in many developing countries. Typically these involve the introduction of a medium-term expenditure/ budget framework (MTEF or MTBF) and some form of performance-oriented budgeting. The MTBF element requires budgets to be planned over more than one year – typically three, but sometimes more. The parliament votes each year only on the budget for the immediate upcoming year, but information on the other years is made publicly available and is potentially open for discussion and lobbying.

The motivation for the MTBF from the side of the international financial institutions and donors is probably as much (or more) about control of the deficit than about better planning in terms of policy goals. It is also somewhat ironic that donors promote this reform when their aid contributions to the budget are typically the main source of lack of predictability. This lack of predictability has, if anything, reportedly increased rather than decreased with the introduction of new aid modalities such as general budget support. Nevertheless, the reform presents opportunities for gender advocates in allowing more time for lobbying and advocacy.

The performance-oriented aspect of the reforms is generally introduced more slowly than the multi-year budgeting. The approach varies quite significantly across countries, but the main thrust remains the same – that budgets should follow policy rather than

vice versa, and that budget reporting should include not only the financial numbers, but also an indication of what was bought and delivered with the money. As a first step, budgets should reflect outputs, such as how many people were reached through various types of service delivery. Ideally, budgets should also reflect outcomes – the changes in the situation of the country’s people achieved through this expenditure.

This aspect of the reforms also holds significant potential from a gender perspective if those responsible can be convinced that the output and outcome indicators should be gender-responsive, i.e. sex-disaggregated where they relate to individuals, and include gender-relevant indicators.

Some achievements have been notched up in this respect. DFID is one of the main providers of both financial and technical support for these reforms in many countries. Support is provided through teams of long-term consultants, some of whom have been open to ideas about including gender and recognised that this fits in with the overall aims of the reforms. This is not, however, always the case. It is doubtful that gender skills are ever written into the terms of reference for the teams that do this work. It is also doubtful that this is an aspect that is monitored by DFID in assessing the team’s performance. This is perhaps an area where the Commonwealth could apply pressure, given that DFID is a lead player.

The budget reforms often place a heavy emphasis on introducing new accounting systems. This results in the teams often being led by accountants, and the job as a whole contracted out to accountancy firms. Such teams may favour an approach that can ‘label’ certain allocations as being gender allocations, so that one can get a simple number or percentage of the budget allocated for gender equality. This might at first seem appealing. Unfortunately, GRB is not as simple as this. An approach that looks for a single number will typically rely on counting only those allocations specifically targeted at women or girls, or allocations for the national women’s machinery. While both these types of allocations can be important, they should be seen as support for mainstreamed allocations rather than the main element of government’s approach to addressing gender equality. Finding a way to analyse the gender sensitivity of other allocations is unlikely to yield a single number, but it will result in better policies and programmes that have more chance of addressing gender equality in the medium to long term. Promoting this approach may for some women’s machineries feel like acting against their own interests, but is required if one is to see beyond immediate institutional and personal interests.

Assessments of the success of the budget reforms are often sobering. A World Bank representative at a workshop in 2005 on aid, budgets and accountability (de Renzio, 2006) suggested that donors had put more effort into diagnosing the problems with government budget systems than with implementation of reforms. He noted further that PRSP and public expenditure management reforms are often treated as separate processes, thus contradicting one of the main ‘messages’, namely that budgets should follow policy.

Similarly, de Renzio quotes Dorotinsky and Floyd's 2004 paper to the effect that public finance management reforms have often improved budget formulation, but have had less impact on budget execution (implementation) and budget accountability (monitoring). Yet it is these aspects that are most important from a GRB perspective if we are to go beyond commitments on paper to impact on people's (women's and men's) lives. Ultimately budgets constitute just another form of policy document, while GRB endeavours to ensure that policy documents are implemented and have impact. Dorotinsky and Floyd found that fewer than three in ten of the 20 surveyed countries had a close match between expenditure and allocations, and nine in ten did not produce final audited accounts within 12 months of the end of the fiscal year. If countries cannot even produce audited accounts in respect of the budget figures, they will be even less able to do so in respect of output and outcomes.

Killick's study of Ghana (also quoted by de Renzio, 2006) provides further evidence from a single country. This study suggests that budgeted expenditures are a 'façade' that is intended primarily to keep donors happy. This and other studies suggest that all too often the budget reforms are thought up, designed and implemented by donors, with very little commitment from inside the country. This is clearly an overstatement to the extent that key leaders in particular countries have seen the potential of these reforms. Commitment is, however, often not widespread and these reforms, by their nature, require buy-in by a wide range of actors as they envisage far more (government) people than previously participating in budget formulation and monitoring.

Adding to the tensions in many countries are conflict and power struggles between the agencies responsible for planning and finance. Historically, in many countries the planning commission or ministry was responsible for the development budget, which was largely funded by donors. As such, it had significant powers over 'projects'. These were often specified in the form of a multi-year national development plan spanning the different sectors. The finance ministry was meanwhile responsible for the recurrent budget, which financed basic government operations, and which was developed on an annual basis. Because local revenue was limited, and there was very little space for strategic decisions within the recurrent budget, the planning ministry was often regarded as more prestigious and powerful than the finance ministry.

Ongoing public expenditure reforms generally advocate abandoning the separation between the development and recurrent budget, alongside the abandonment of projects. As a result, the focus and power has shifted to finance ministries, which are now seen as responsible for the full budget, which must cover all programmes and their associated capital and current expenditures. Ironically, given the Western world's antipathy to centralist planning in the former communist countries, these budgets must now be based on what are called 'national development plans' in the form of PRSPs. In the process, some ministries of planning have lost many of their powers. In other countries these ministries have been allocated responsibility for the PRSP, while the ministries of finance are responsible for budgets. Given the tensions created by the shifts in power, this allocation is unlikely to result in optimal cooperation and good linking of budgets to plans.

A further problem is the reliance on outside experts in many of these reform processes. This raises questions of the sustainability of the forms. There is a clear need to develop national expertise, as well as to ensure that these national experts understand the opportunities and requirements in respect of gender. Moreover, staff in finance and planning ministries will need to gain skills and knowledge in the 'softer' social areas while staff in national machineries will also need learn more about the areas of planning and budgeting (while also realising that these not require sophisticated economic skills).

A plethora of initiatives

Some donors might lay the blame for poor implementation of budget reforms as well as national development plans on recipient governments. The latter must accept part of the blame, but definitely not all. Donors have surely contributed to confusion and scattering of efforts by their constant introduction of new initiatives touted as 'solutions' to a myriad of problems. The PRSPs constituted such a solution during the 1990s. In the United Republic of Tanzania, the requirements of the PRSP process put a halt to the process of developing a Tanzanian Assistance Strategy into which all funders would fit. It is ironic that close on ten years later, such a national assistance strategy is being touted as a 'solution' by many donors.

Uganda managed to avoid some of the fragmentation by insisting that their Poverty Eradication Action Plan be regarded as their country's PRSP. Some years later, however, many countries are being required to adapt their home-grown PRSPs to align them with the MDGs, a more generic product.

The budget-related reforms occur alongside these broader development planning initiatives. In theory, the budget reforms should support implementation of the broader development plans. In practice, it seems that the international financial institutions and donors are sometimes more interested in the financial budget aspects than what is effected with the money. Of importance to us is that with this bias in interest, gender will usually lose out, as gender is more about 'development' than about technical processes.

As for other government and civil society actors, the plethora of initiatives causes difficulties for those in national machineries as they stretch a staff that is often already overstretched. In countries where national machineries retain implementation for some service delivery aspects, such as micro-credit or literacy, there is a danger that the policy-oriented engagement will lose out. A focus on delivery-oriented activities might seem preferable and more likely to yield concrete benefits for real people than endless engagement in consultations, training workshops and meetings. Such a choice must be made with caution, however, as engagement that can change systems in a gender-sensitive way might ultimately have greater impact on more women (and men) than delivery of concrete services in the short term. The challenge is to distinguish between meetings and events where one has a real opportunity to have an impact and those where there is not this opportunity.

Monitoring, indicators and statistics

UNIFEM (2006) notes that the tracking of results-based aid at the country level is envisaged as being achieved through country performance assessment frameworks made up of a set of indicators based on national development strategies and programmes. PRSPs and similar frameworks are obvious candidates here, as they generally already include a set of indicators.

The extent to which this is good news from a gender perspective depends on the extent to which gender has been integrated in the standard set of indicators. In some countries there has been no real attention to gender at all. In others a separate set of gender indicators has been drawn up. In yet others there has been some attempt to make the 'mainstream' indicators for the development plan gender-sensitive.

The third approach would appear to have the most potential. Many countries struggle even to report on the agreed standard indicators. A separate gender list of indicators is then unlikely to receive much attention. Even where no significant difficulties are encountered in reporting on the agreed indicators, a separate gender list is likely to catch the attention only of those who are already converted. Our aim with mainstreaming must be to attract the attention of the 'main' decision makers within both the government and the aid community. It is only if these actors have their attention caught that they are likely to take responsibility.

In some cases the MDG indicators are likely to be used. This raises at least two problems. The first is that the MDGs are a generic set of goals with generic indicators. Unless these are adapted for a particular country, they are unlikely to adequately reflect its particular situation. The gender education indicators, in particular, are irrelevant for many countries, including some in the Commonwealth, as gender parity in enrolments has already been achieved or even 'exceeded'. This leads on to the second problem, which is the lack of integration of gender in the indicators for all but the third MDG and the goal relating to maternal mortality.

The weaknesses are eloquently explored in the Millennium Project's task force reports on gender and maternal health. These reports include useful suggestions as to how the weaknesses can be overcome. UNIFEM (2006) notes, in particular, the need for sector-based results to move beyond the MDG's maternal mortality rates and sex-disaggregated school enrolment ratios to measure achievements in respect of poverty, employment opportunities and political participation from a gender perspective.

Thakur (2006) indicates that there have been many initiatives, some more successful than others, in the area of strengthening gender-related statistics in developing countries. These initiatives are important to address the too-often-cited complaint that progress in achieving gender equality is hampered by the lack of gender-related statistics (see Box 2.1). Such data are important, for example, when drawing up PRSPs to show how problems affect women/girls and men/boys differently. Gender-related statistics are also important in highlighting issues that are often ignored in policy, such as unpaid care work. This is particularly critical for those countries affected by HIV/AIDS, where women

Box 2.1: Gender-related vs. gender-disaggregated statistics

The term ‘gender-related statistics’ is preferred to the commonly used ‘gender-disaggregated statistics’ because the necessary statistics encompass more than tabulations comparing the situation of men/boys and women/girls. Gender-related statistics thus includes sex-disaggregated statistics, which show these tabulations, as well as statistics on gender issues that might not affect both women and men. Statistics on maternal mortality, for example, or violence against women cannot list men compared to women but are nevertheless important indicators for gender equality.

bear a disproportionate burden not only in terms of infection but also in terms of caring for others who are ill.

Programmes for statistical strengthening have, however, often not paid sufficient attention to administrative data. These are the data produced by government agencies as they go about their business. They include, for example, school enrolments, clinic attendance and receipt of assistance by agricultural extensionists. The first of these is routinely collected and reported by sex in most countries. The second is routinely recorded, because it is of material importance to a health clinic whether a patient is male or female, but the information is rarely collated and reported at a higher level in sex-disaggregated form. The third item, assistance by agricultural extensionists, is not necessarily even collected with any indication as to the sex of the person receiving assistance.

Administrative data are particularly important when engaging with budgets in countries where some form of results-oriented budgeting has been introduced. They are, or should be, the main source for the output indicators that are central to such systems, in recording what is produced or delivered with government funds. Survey data are not usually appropriate for these purposes because they take too long to produce and cover only a sample, rather than the full extent of delivery. Some countries have now introduced specific requirements in their budget call circulars for line agencies to report on delivery in sex-disaggregated form. Agencies in these countries will need administrative management information systems that produce sex-disaggregated data.

Civil society

National machineries in many countries are responsible for liaison with and support for civil society and civil society organisations (CSOs) alongside gender/women. In some cases this liaison is expected to focus on gender/women’s issues. In other cases ministries and other agencies have simultaneous responsibility for civil society relations more generally. This responsibility, where it exists, raises the issue of what the new aid modalities mean for civil society.

In addition, to the extent that civil society is often one of the strongest sources of support for gender equality in a country, including a source of gender expertise, the question of the impact of the new aid modalities on civil society seems relevant. CSOs are also seen by governments as parallel service delivery agents in areas such as

reproductive health, gender-based violence and others. Yet the shift to programme-based funding combined with a focus on gender mainstreaming has tended, over time, to channel funding away from gender-oriented CSOs (Clark et al., 2005).

There is relatively little thought given in most mainstream discussions about the new aid modalities as to what these mean for funding of CSOs and their activities. In some cases governments argue that all funding for CSOs in their country should be channelled through them, as the CSOs should be contributing to the national development effort and this should be coordinated by government. This approach, however, can constrain the independence of CSOs as they will be wary of being effective watchdogs if by so doing they could starve themselves of funds.

From a gender perspective, the experience in GRB work is that it is seldom sustainable without the active support and engagement of civil society. This was the case in Australia, the pioneer of GRB work, and subsequent experience is confirming this. A government can take some steps on GRB on its own. It can change budget call circulars, adapt formats and conduct training for officials. Unless, however, there is an external demand for accountability and a monitoring of the budget documents produced, GRB is unlikely to move beyond being a one-off project because those responsible will perceive neither effective demand nor meaningful sanctions for not persevering.

Collinson (2006) assesses the extent to which donors' increasing emphasis on national development plans such as PRSPs, alongside a belief in the need for civil society participation in the formulation and monitoring (and perhaps implementation) of these strategies, has enabled non-governmental organisations (NGOs) to influence policies.⁴ The study uses Malawi, Uganda and the United Republic of Tanzania as case studies, and the findings might therefore be different in other countries. These three countries, although all in sub-Saharan Africa, nevertheless have important differences. Especially important from our perspective is the difference in terms of dominant aid modalities. Thus Tanzania, followed by Uganda, has gone fairly far along the road to the new aid modalities, having started on this process long before the Paris Declaration. Malawi, in contrast, as yet receives very little aid in the form of direct budget support although there is some move to sector-based funding.

The study finds that, overall, NGOs are able to participate more than before, especially during the consultative processes of the original formulation and subsequent review processes. There has, however, been much less achieved in respect of influence over budgeting. This is in part due to the fact that the review processes 'invariably remain delinked from the budgeting process'.

More seriously, the report suggests that all three governments have failed to treat NGOs as 'serious partners' and have largely ignored their inputs, even though donors such as DFID had provided increased funds to organisations in the policy and advocacy field. There is also ongoing mistrust between governments and NGOs, but the report indicates this is not necessarily the result of changes in aid delivery mechanisms. Overall, the report suggests that while the new aid modalities might have increased governments' accountability to donors, they had not done so in respect of citizens. It confirms

that although NGOs are included in consultations, they are excluded from the dialogue between donors and government on issues such as conditionalities, budget allocations, spending limits and performance assessment frameworks. There is an acknowledgement that NGOs should not necessarily be party to these negotiations, but a strong feeling that the final agreements should be made public.

While DFID was reported to be providing more funding to NGOs in policy and advocacy than previously, funding by recipient governments of NGOs of any sort was less than the researchers had expected given the increased aid they had received with the introduction of direct budget support.

Conclusion and Recommendations

Among donors there is much talk of the Paris Declaration and other agreements and aid modalities. Such talk is probably far less common inside most recipient countries, except in very restricted circles. In particular, gender machineries are unlikely to be part of meetings that focus on these topics.

This chapter suggests that national machineries and other gender advocates should, nevertheless, take an interest in these developments and learn what they are about and what opportunities they offer and challenges they pose. For some countries, these investigations might reveal that the developments have little meaning and impact. For others, the investigations might reveal important developments that gender advocates ignore at their peril.

In these countries, gender advocates need to acknowledge both the opportunities and challenges. The challenges must be recognised not so that we can bemoan how the cards are stacked against us, but rather so that we can plan how to deal with them. The opportunities must be understood so that we can take full advantage of them. In particular, GRB and related initiatives can play a role in taking advantage of some of the opportunities and ensuring that the 'reforms' have a better outcome in respect of gender equality.

Finally, there are a number of recommendations that are implicit or explicit in the chapter as follows:

- Countries should ensure that their MDG indicators are sex-disaggregated wherever appropriate.
- Women's machineries should be involved in both the development and monitoring of national development plans, and the processes through which particular elements of these plans are prioritised and budgets allocated for implementation. Their responsibility in this respect should not be confined to a 'gender chapter'.
- Staff of women's machineries should gain at least basic numeracy and literacy in respect of financing and budgets.
- Staff of finance and planning ministries should gain skills and knowledge in the 'softer' social areas.

- National gender action plans and national development plans should be aligned.
- Gender advocates need to monitor that the new aid modalities do not mean that less money is available to promote gender equality. To be able to do this, they need to find ways to monitor 'mainstream' money rather than focusing only on 'project' money.
- Gender advocates in countries in which budget reforms are being instituted should investigate ways of ensuring that gender is addressed in the new emphasis on performance monitoring. They should also take advantage of the advance notice of plans and budgets afforded by multi-year budgeting in planning their advocacy.
- Countries should insist that the expert teams that provide assistance in respect of budget reforms have adequate gender expertise, and that this expertise is built among local people.
- Attention should be given to strengthening the gender-sensitivity of administrative data alongside the attention in this respect that has to date centred primarily on survey and census data.

Notes

1. The Commonwealth, which has been a leader in this field, has produced several related documents and handbooks from the mid-1990s (see, for example, Budlender and Hewitt, 2003). There is also a growing wealth of experience from governmental and non-governmental actors.
2. For an eloquent and detailed account of the need for engendering the MDGs, see United Nations Millennium Project, 2005.
3. Gaynor's paper, in contrast to this one, is directed more at gender advocates within donor governments than at recipient governments and offers suggestions that may be particularly useful for those in national machineries.
4. The Collinson report does not discuss participation by ordinary citizens beyond NGOs.

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