

WORKING PAPER / 2011.03



Gender mainstreaming within the context of changing aid modalities: evidence from Tanzania

Nathalie Holvoet and Liesbeth Inberg



University
of Antwerp



INSTITUTE OF DEVELOPMENT
POLICY AND MANAGEMENT

Working Papers are published under the responsibility of the IOB Thematic Groups, without external review process. This paper has been vetted by Nadia Molenaers, convenor of the Thematic Group Aid Policy

Comments on this Working Paper are invited.
Please contact the author at nathalie.holvoet@ua.ac.be.

Institute of Development Policy and Management
University of Antwerp

Postal address:	Visiting address:
Prinsstraat 13	Lange Sint Annastraat 7
B-2000 Antwerp	B-2000 Antwerp
Belgium	Belgium

tel +32 (0)3 265 57 70
fax +32 (0)3 265 57 71
e-mail: dev@ua.ac.be
www.ua.ac.be/iob

WORKING PAPER / 2011.03

Nathalie Holvoet* and Liesbeth Inberg**

May 2011

* Nathalie Holvoet is a lecturer at the Institute of Development Policy and Management (IOB), University of Antwerp.

** Liesbeth Inberg is a researcher at the Institute of Development Policy and Management (IOB), University of Antwerp.

TABLE OF CONTENTS

	ABSTRACT	6
1.	INTRODUCTION	7
2.	RATIONALE FOR GENDER MAINSTREAMING IN THE AID EFFECTIVENESS AGENDA	9
3.	INTO THE FIELD: METHODOLOGY AND CASE SELECTION	11
4.	FINDINGS AND DISCUSSION	13
4.1.	Ownership	13
4.1.1.	National Policy	13
4.1.2.	National Institutional Apparatus	14
4.1.3.	Non-state actors	15
4.2.	Harmonisation	16
4.3.	Alignment	17
4.4.	Managing for development results	19
4.5.	Mutual accountability	20
5.	CONCLUSION	22
	REFERENCES	24

ABSTRACT

With the aim to promote aid effectiveness that ultimately contributes to development, changes in aid policies and instruments have been propagated over the last decade. The 2005 Paris Declaration (PD) and the 2008 Accra Agenda for Action (AAA), which set out a reform agenda around the principles of ownership, harmonisation, alignment, results-orientation and mutual accountability, are illustrations of the growing consensus in this respect. While the rationale for a gender sensitive PD may easily be built upon equality, effectiveness and efficiency arguments, gender is hardly mainstreamed into the PD and its implementation. In a previous study (see Holvoet and Inberg 2009) we explored how the changing aid architecture unfolds opportunities and challenges for gender mainstreaming policies and gender equality and empowerment objectives. This paper zooms in on the case of Tanzania, one of the donor darlings, and studies how opportunities and challenges materialise on the ground. It analyses how various actors, including government, civil society and donors, are handling gender mainstreaming in the realm of ongoing changes in aid policies and instruments.

1. INTRODUCTION

Changes in aid policies and instruments have been propagated over the last decade, with the intention to promote aid effectiveness which should eventually contribute to development. The 2005 Paris Declaration (PD) and the 2008 Accra Agenda for Action (AAA), which elaborate a reform agenda around the principles of ownership, harmonisation, alignment, results-orientation and mutual accountability, are illustrations of the growing consensus in this respect. Aid modalities that are especially matching this reform agenda are general budget support (GBS) and sector budget support (SBS). While the rationale for a gender sensitive PD may easily be built upon equality, effectiveness and efficiency arguments, gender is hardly mainstreamed into the PD which reduces the issue of gender equality to the area of harmonisation (OECD/DAC, 2005:7). As none of the twelve monitoring indicators captures gender equality, the gender blindness of the PD risks to go unnoticed, as demonstrated in the 2006 and 2008 PD monitoring surveys which have not given due attention to gender issues (see OECD/DAC, 2007, 2008a).

On a positive note, the 2008 AAA pays slightly more attention to gender equality and women's empowerment. This is to a large extent related to the efforts of the Development Assistance Committee (DAC) Network on Gender Equality (GENDERNET), international organisations such as the United Nations Development Programme for Women (UNIFEM) and international women's and gender Civil Society Organisations (CSOs) like WIDE, AWID and FEMNET (see Holvoet and Inberg, 2009). The most important reference is in the AAA's third paragraph: "Gender equality, respect for human rights, and environmental sustainability are cornerstones for achieving enduring impact on the lives and potential of poor women, men and children. It is vital that all our policies address these issues in a more systematic and coherent way" (3rd High Level Forum on Aid Effectiveness, 2008:1). Moreover, GENDERNET elaborated an optional gender equality module, including three gender-performance indicators, that is added to the 2011 PD monitoring survey^[1]. Data from countries participating in the gender equality module will be used in the 2011 PD monitoring report, which is one of the key inputs into the Fourth High-Level Forum on Aid Effectiveness in South Korea in November/ December 2011 (DAC Network on Gender Equality, 2010).

In principle, a shift towards 'higher' aid modalities which aim to address 'policy' issues need not have negative repercussions for gender equality and women's empowerment. In fact, each of the five key PD principles opens opportunities, just as each entails some risks (see Holvoet and Inberg, 2009). Country-ownership, for instance, increases the probability that national policies are effectively implemented. This also holds true with regard to policies and processes related to gender equality and women's empowerment which exist in most of the partner countries. In most cases, however, these national and sector gender policies are neglected in the national Poverty Reduction Strategy Papers (PRSPs), the key national policy documents of recipient countries which donors are supposed to align with. Adding to this is the fact that the existing national gender apparatus inside and outside government often does not have enough leverage to influence key national policy processes and systems. As long as

[1] The three gender equality indicators are: i) gender equality and women's empowerment are grounded in a systematic manner in national development strategies (ownership); ii) data is disaggregated by sex (managing for gender equality results); iii) mutual accountability for gender equality and women's empowerment (DAC Network on Gender Equality, 2010:4).

gender equality and women's empowerment objectives are not integrated in national development policies and systems, alignment poses a risk of reinforcing the existing male bias. Interestingly, donor agencies apparently do not use the maneuvering space they do have in the context of GBS and SBS in order to give more leverage to the nationally owned gender policies, the existing country's women's machinery and the non-governmental gender-demand side. While the move towards more harmonization might boost common arrangements for gender work through exchange of tools and joint analytical work, in practice harmonization often follows the principle of the least common denominator, which leads to the adoption of the gender policies of the least gender-sensitive donor. Results-orientation, which involves broadening the focus from 'implementation' (inputs, activities and outputs) to results (outcomes and impact), might be particularly useful to counter the problem of 'policy evaporation', at least when gender equality and women's empowerment are among the outcomes and targets selected. The inclusion of gender equality targets is not straightforward, however, as these are not easily captured in simple indicators. This tendency is aggravated by the fact that results-orientation is often misconceived as 'management by results' instead of 'management for results'. This leads to a selection of 'quick wins', thereby excluding such objectives as gender equality and women's empowerment which often entail long-term changes. In the context of budget support, there is also a trend towards the inclusion of aggregate targets and indicators in PRSPs matrixes and Performance Assessment Frameworks (PAF). This focus on the 'aggregate' may easily conceal exclusionary policies and practices on the ground. The growing attention given to monitoring and evaluation (M&E) exercises such as poverty and social impact analysis (PSIA) might be particularly useful in this respect. 'Mutual accountability' obviously also entails accountability for gender equality results. It would however be naïve to assume that non-governmental actors which are often identified as important facilitators of national accountability are automatically gender-sensitive. As far as gender-sensitivity of donors is concerned, there exist no real 'enforceability' accountability mechanisms. There are a number of useful 'answerability and sermon' accountability mechanisms such as the DAC Gender Equality Marker (which is however not directly applicable to GBS and SBS), the OECD/DAC peer reviews and the newly added optional gender module in the 2011 PD Monitoring Survey.

In this paper we analyse how the opportunities and challenges embedded in the five PD principles materialise on the ground. In doing this, we focus on the case of Tanzania, one of the donor darlings that is at the forefront when it comes to the implementation of the PD. We analyse in particular how various actors (government, civil society and donors) in Tanzania are handling gender mainstreaming in the realm of ongoing changes in aid policies and instruments. The next section sets out the rationale for gender mainstreaming within the aid effectiveness agenda, the subsequent sections focus on the Tanzania case study. Section three provides more details on case selection and methodology while section four presents and discusses research findings. The last section concludes and highlights that opportunities for promoting gender equality within the five PD principles have to some extent been materialised in Tanzania, especially within the ownership and managing for development results principles. Most of the pressing challenges, however, continue to persist.

2. RATIONALE FOR GENDER MAINSTREAMING IN THE AID EFFECTIVENESS AGENDA

The rationale for gender mainstreaming in the aid effectiveness agenda can be argued on equality, effectiveness and efficiency grounds. Most countries in the world explicitly underscored the importance of gender equality as a fundamental human right and as an important policy objective by signing the Convention on the Elimination of Discrimination Against Women (CEDAW), the Beijing Platform of Action and the Millennium Declaration. Moreover, goals related to the promotion of gender equality and women's empowerment are included in most donors' aid policies. Therefore, donors are expected to promote these goals, also in the context of changing aid modalities.

As far as effectiveness and efficiency arguments are concerned, Chiwara and Karadenizli (2008) point out that "given the centrality of gender equality and women's empowerment to development, a 'gender-blind' interpretation and subsequent implementation of the Paris Declaration principles jeopardizes the achievements of international development goals, including the Millennium Development Goals (MDGs) and national development strategies" (Chiwara and Karadenizli, 2008:5).

In the context of aid effectiveness and poverty reduction it is of importance to shortly elaborate on the difference between the Women in Development (WID) 'anti-poverty/efficiency' approach and the Gender and Development (GAD) 'gender-efficiency' approach. Within the WID approach, income poverty is considered as the underlying cause of inequalities between men and women. From within this perspective, poverty reduction could be achieved through the inclusion of women in the existing development process. Common activities within this approach are activities which promote women's access to production factors like credit, land and education. In the last two decades attention has been drawn to the shortcomings of the WID approach, which have been partly addressed by the GAD approach (Brown, 2006). In contrast to the WID approach, the GAD approach considers human behaviour to be influenced by free human agency on the one hand and by norms and structures on the other hand, including amongst others gender norms. A GAD approach starts from the idea that any intervention at global, macro, meso and micro level is influenced by existing gender relations. Conversely, all interventions could potentially influence gender equality and empowerment. Given this mutually influencing relationship between 'gender' and 'development', there is a need to integrate a gender dimension throughout the different stages (diagnosis, planning, implementation, budgeting, monitoring and evaluation) of all types of interventions at any level, i.e. gender mainstreaming. Effective gender mainstreaming requires a two-track approach combining an integrationist approach on the one hand and a transformative or agenda setting approach on the other hands with interventions specifically targeted towards men and women (see also Mukhopadhyay, 2009:95-96). Refraining from integrating a gender dimension into policies has shown to lead to policy failures or to unexpected and unintentional policy impacts (see Elson, 1991). While the GAD approach is generally accepted in official discourse (Brown, 2006), most Poverty Reduction Strategy Papers are adopting a WID approach (Holvoet, 2010).

In what follows we move beyond discourse and study how various actors (government, donors, civil society) on the ground are handling gender mainstreaming in the

realm of changing aid modalities. Case selection and methodology are discussed in section three, section four discusses findings.

3. INTO THE FIELD: METHODOLOGY AND CASE SELECTION

This paper draws upon evidence generated in the context of the second phase of a larger research undertaken in the context of the Dutch 'on track with gender' trajectory which aims at taking stock of gender mainstreaming among various actors of Dutch development cooperation (see <http://www.ontrackwithgender.nl/>). The first phase of our research analyses PD opportunities and challenges for gender equality and studies how Dutch development cooperation is handling gender concerns in the realm of the changing aid modalities (see Holvoet and Inberg, 2009). The Netherlands Ministry of Foreign Affairs is an interesting case as it is one of the agencies which spearheaded the changes promoted in the PD. It scored relatively well in the 2006 and 2008 PD surveys (OECD/DAC 2007; OECD/DAC 2008a) and it is generally considered 'ahead of the crowd' (see also IOB, 2008).

While the first phase of our research mainly focused on headquarters, the second phase aims to confront discourse and headquarter policies with evidence from the ground. In doing this, the case of Tanzania was selected as it is one of the 33 partner countries of Dutch development cooperation (with a yearly commitment of 83 million euro in the period 2008-2011, Embassy of the Kingdom of the Netherlands, 2008). Moreover, it is considered to be at the forefront when it comes to the implementation of the Paris Declaration. Tanzania is a highly aid dependent country which receives 69 USD official development aid (ODA) per capita (UNDP, 2009). About half of the ODA is disbursed through GBS which is the preferred modality of the Government of Tanzania. From 2004 onwards, 17 bilateral and 5 (UN counted as one) multilateral development partners have been formally organised in the Development Partners Group (DPG), with the aim to promote the implementation of the PD principles. In 2010 Tanzania elaborated its third PRSP, the Mkukuta II. The 2005 and 2008 PD surveys highlight that Tanzania is doing particularly well on the ownership, managing for results and mutual accountability principles (see OECD/DAC 2007 and 2008a). The Embassy of the Netherlands in Tanzania (EKN) aims to contribute to the ongoing aid rationalisation process and channels 96% of its aid in the form of GBS or basket funding, multi-donor programmes with non-state actors and silent partnerships with other donors.

As far as gender equality is concerned, it is important to highlight that gender equality and equity is endorsed in the constitution of Tanzania (1995). Tanzania also signed important international agreements including CEDAW, the Beijing Platform of Action and the Millennium Declaration. As far as the 2009 Gender Development Index (GDI) is concerned, Tanzania ranks 125 out of 155 countries with a value of 0.527 (99.4% of Human Development Index (HDI)) (UNDP, 2009). The HDI rank minus the GDI rank is 1 which highlights that compared to countries with a similar level of human development, Tanzania is doing relatively well in terms of translating its 'human development' into 'gender development'. Despite this relatively positive account, gender inequalities remain prevalent and particularly violence against women is widespread and on the increase (see Rusimbi and Nkhoma-Wamuza, 2010).

Against this background, our study particularly focuses on PD opportunities and challenges for gender equality and women's empowerment. It showcases how different actors, including government, national non-state actors and donors (with a focus on the Dutch embassy in Tanzania) are handling gender equality concerns in the context of the changing aid landscape. In doing this it draws upon insights from desk and field study. Secondary data includes academic as well as grey literature on issues of gender equality, changing aid

modalities and aid effectiveness as well as documents related to gender equality in Tanzania. During our 2010 field study semi-structured interviews were organised with amongst others the gender focal point at the Dutch embassy in Dar es Salaam (EKN), other EKN staff, other donors involved, relevant actors within government, civil society, parliament and research institutes. First preliminary results were shared and discussed during a debriefing meeting at the end of the field study. Useful input was also gathered during feedback sessions with the Netherlands Ministry of Foreign Affairs, EKN, the 'on track with gender' network and the OECD/DAC GENDERNET.

4. FINDINGS AND DISCUSSION

In what follows we discuss the opportunities and challenges for gender mainstreaming and gender equality objectives structured alongside the five PD principles.

4.1. Ownership

Aid (in) effectiveness literature has illustrated that externally imposed policy reforms fail to be sustainable no matter the incentive structure attached to it (see e.g. Adam and Gunning, 2002). Therefore, currently much emphasis is placed upon 'country ownership' and 'leadership'. Support to country-owned and country-led policies and processes increases the probability of effective implementation and results. This also holds when it comes to policies and processes related to gender equality and women's empowerment. This section mainly focuses on the gender-sensitivity of the national government policies and national government apparatus (with a focus on commitment, capacity and incentives). Given the fact that country ownership moves is not limited to government ownership, we also discuss the degree to which gender issues are taken on board among non-state actors.

4.1.1. National Policy

Various studies which have analysed gender-sensitivity of Poverty Reduction Strategy Papers (see e.g. Bell, 2003; Holvoet, 2010; Van Reisen and Ussar, 2005; Whitehead, 2002; Zuckerman and Garrett, 2003) have highlighted that existing national and sector gender policies are often neglected in key national documents such as PRSPs and sector policies. This also holds for the case of Tanzania. Tanzania has a Women and Gender Development Policy and a National Strategy for Gender Development (NSGD) to ensure its implementation. The NSGD is quite extensive: it formulates objectives, strategies, activities, performance indicators, actors and a time frame for 20 topics. However, no references are made to either the Women and Gender Development Policy or the NSGD in the National Vision 2025 and the Mkukuta (2005/06-2009/10), the second PRSP of Tanzania. This negligence does not imply that gender issues are not addressed in both documents. The National Vision 2025 and especially the Mkukuta do address gender issues, e.g. one of the goals of the National Vision 2025 is 'gender equality and the empowerment of women in all socio-economic and political relations and cultures' (<http://www.tanzania.go.tz/vision.htm>). While Tanzania's first PRSP (United Republic of Tanzania, 2000) was largely gender-blind, the Mkukuta aims to pay more attention to the mainstreaming of cross-cutting issues, including gender. 'Mainstreaming cross-cutting issues' is one of the ten principles formulated to guide the interventions and actions of the Mkukuta and considered a necessary first step. Besides, it is also the aim to mainstream cross-cutting issues into sector strategies and programmes and into district development plans (The United Republic of Tanzania, 2005a).

A general challenge, which also applies to Tanzania, and which is not limited to the area of gender policies, is the gap between policy and implementation. A recent study on sector budget support (SBS) in practice (Overseas Development Institute, 2010) refers in this respect to the 'missing middle', "the process for managing front-line service providers, ensuring the actual delivery of services, human resource management, and strengthening accountability for service provision" (Overseas Development Institute, 2010:3). The 'missing middle' fails to be

adequately addressed in all aid modalities, and particularly within SBS. Reasons for this include amongst others the limited interaction of ministry staff with front-line service providers and the lack of country and/or sector knowledge of donor staff. As a result dialogue, conditionality and capacity building are not focused on local service delivery issues, but rather on policy and monitoring processes at central level (Overseas Development Institute, 2010). In Tanzania this situation is further aggravated when it comes to gender equality. The Ministry of Community Development, Gender and Children (MCDGC), which was established in 1990 as the national machinery for leading gender development in Tanzania (United Republic of Tanzania, 2005b) is decentralised and should work through community development officers at regional administration and Local Government Authorities (LGA) level. As these community development officers do not fall directly under the jurisdiction of the MCDGC, the MCDGC has little control over them, with negative consequences for policy implementation (<http://www.mcdgc.go.tz/gender.html>). Interviewees pointed as well at the increasing conservative religious influence hindering implementation of national gender policies and laws on the ground.

Another challenge relates to the gender sensitivity of the new Mkukuta. Several interviewees expressed their concerns in this respect and pointed at the lowering down of the importance attached to the social sectors in Mkukuta II^[2] (in order to address the often heard criticism that Mkukuta I focused too little on productive sectors and the economy). They highlighted that due to the commonly made association between gender issues and social sectors, it has been more difficult for gender actors to influence the formulation of Mkukuta II.

4.1.2. National Institutional Apparatus

In order to analyse to what extent the gender dimension is included in the government's institutional apparatus we focus on 'commitment', 'capacity' and 'incentives'. According to the Netherlands Embassy in Dar es Salaam (EKN) commitment to gender equality is present at the highest political level in Tanzania and it is considered to be increasing even further (EKN, 2010). Bureaucratic commitment, however, is less evident, which is amongst others obvious from the minimal attention to gender issues in sector reviews (EKN, 2010).

Generally national gender expertise is hardly involved in key national and sector policy-making, planning, implementation, budgeting and M&E. This is related to the fact that their capacity and track record in areas such as public finance management (PFM) and macro-economics is often low. Reversely, actors which are around the table when it comes to key national policies and systems often do not excel in gender expertise or commitment to objectives of gender equality and women's empowerment.

[2] A quick scan of the final draft of the Mkukuta II gives a mixed picture. The two gender sensitive goals in cluster I (see table 4.1) are replaced by one generally formulated goal: 'reducing income poverty through promoting inclusive, sustainable, and employment-enhancing growth and development'. Operational targets and cluster strategies within this goal do not longer include gender equality, neither are they disaggregated by sex. 'Women' are specifically mentioned in goal 3 ('Ensuring creation and substance of productive and decent employment, especially for women, youth and people with disabilities'). The gender sensitive broad outcomes and goals in cluster II largely remain the same (see table 4.1). In cluster III a gender sensitive goal is added: 'promoting and protecting human rights for all, particularly for poor women, children, men and the vulnerable, including people living with HIV/AIDS' (United Republic of Tanzania, 2010).

A useful tool to bridge this gap among ‘gender experts’ and ‘budget/macro-economic experts’ is gender responsive budgeting (GRB). In Tanzania, besides the Tanzanian Gender Networking Programme (TGNP), also UNIFEM, together with the European Commission (EC), are active in the area of GRB. They are jointly implementing a programme (not only in Tanzania) which consists of two phases. In the first phase (2008) the effective use of GRB tool and strategies in the context of changing aid modalities (GBS, SBS, SWAps) was reviewed. In the second phase targeted and tailored technical support is foreseen in order to strengthen capacity for the institutionalisation of GRB. While previous GRB initiatives, including the ones initiated by the TGNP have increased awareness of the importance of GRB (see OECD/DAC, 2010b), the aim of this second phase is to address the ‘how’ question (interviewees). The fact that the second phase came at the time the Ministry of Finance and Economic Affairs (MOFEA) was looking for possibilities to revitalise GRB within the Ministry creates an opportunity to actually implement and institutionalise GRB in Tanzania.

4.1.3. Non-state actors

Even though the PD indicator for the ownership principle (Indicator 1^[3]) is limitedly focused on government/state ownership as it only refers to national development strategies, the ownership principle does include key stakeholders such as civil society organisations and parliament (Gaynor, 2007). The AAA is more explicit on the commitment to a broad country-level policy dialogue on development. Recipient countries commit themselves to “work more closely with parliaments and local authorities in preparing, implementing and monitoring national development policies and plans. They will also engage with civil society organisations (CSOs)” (3rd High Level Forum on Aid Effectiveness, 2008:2) and donors commit themselves to “support efforts to increase the capacity of all development actors – parliament, central and local governments, CSOs, research institutes, media and the private sector – to take an active role in dialogue on development policy and on the role of aid in contributing to countries’ development objectives” (3rd High Level Forum on Aid Effectiveness, 2008:2). As the PD indicator on ownership does not measure broad and inclusive participation, the 2011 PD monitoring survey includes an optional module on inclusive ownership^[4]. Similar to the gender equality optional module, evidence generated by this optional module will be used in the 2011 PD monitoring report (OECD/DAC, 2010a).

However, in Tanzania as elsewhere, non-state actors are not necessarily gender sensitive, even though there is clearly a growing realisation that gender equality should be mainstreamed in non-state actors’ work. An example in this regard is the Foundation of Civil Society (FCS), which was established in 2002 as a support mechanism for civil society in Tanzania. Last year the FCS appointed a gender focal point and the new strategic plan for 2009-2013 includes gender equality in the core values of the foundation (Foundation of Civil Society, 2009). While CSOs are in general not gender-sensitive there exist at national level several strong women and gender organisations which are lobbying for equality and equity. One of these includes the Tanzania Gender Networking Programme (TGNP), which initiated the first Gender Responsive Budgeting (GRB) activities in Tanzania and invoked an increased

[3] PD Indicator 1: ‘Number of countries with national development strategies (including PRSs) that have clear strategic priorities linked to a medium-term expenditure framework and reflected in annual budgets’ (OECD/DAC, 2005: 9).

[4] The questions are organised into three sections: participatory mechanism, quality of the participatory process and overall assessment (OECD/DAC, 2010).

awareness regarding gender issues and more particularly regarding GRB^[5]. These national women and gender organisations, however, do not necessarily defend the interests of rural (poor) women, as they are often unfamiliar with the typical problems of these women, often related to issues of land, water and sanitation. The increasing gender research capacity at universities and research institutes creates an opportunity to generate insights into the specific situation of different groups of women and men which might feed into better informed and more evidence-based policies.

4.2. Harmonisation

The harmonisation principle stimulates donors to coordinate through common funding, reporting, monitoring and evaluation arrangements, with the aim to reduce transaction costs and improve aid delivery. Dialogue and information sharing among donors could be fruitful in clarifying notions of gender equality and empowerment, as these are often being interpreted and used differently leading to confusion and policy evaporation on the ground (Whitehead and Lockwood, 1999). Moreover, dialogue and information sharing could stimulate exchange of experience among donors on how to improve gender-sensitivity of aid policies and practices and could strengthen investment in joint analytical and assessment work. Coordination and harmonisation among donors at international level primarily takes place through GENDERNET, which is spearheading initiatives in the area of gender equality and empowerment. In recipient countries donor and government coordination groups on gender equality are useful to harmonise programming and funding for gender equality, its tracking, monitoring and evaluation (Chiwara and Karadenizli, 2008).

In Tanzania gender focal points of donors are organised in one of the sub-groups of the Development Partners Group (DPG), the DPG-gender. The DPG-gender has the mandate to support the national gender machinery and to advocate gender mainstreaming in other DPG sub-groups in order to stimulate the inclusion of gender issues in the dialogue with the Tanzanian government. To be more effective, the DPG-gender uses a division of labour approach taking into account the key sectors of the different donor agencies. A case study for the OECD Development Co-operation Report 2009 on the division of labour on gender equality in Tanzania (OECD, 2009) highlighted for example the positive effect of the technical support of Irish Aid for integrating a gender equality dimension into the agriculture sector (in which Irish Aid is the lead donor). However, gender focal points of the DPG-gender are not represented in DPGs dealing with issues like PFM, macroeconomic management and the Mkukuta Monitoring System, as according to interviewees, they lack the right expertise to participate in these groups. As a result, the DPG-gender does not have access to or influence at the highest decision-making levels. Moreover, a division of labour approach, while potentially forceful, is dependent on the mixed expertise of the gender focal points. While it is logical to divide labour according to the key sectors of the different agencies, it does not automatically mean that the gender focal points have track records in these sectors. Bridging frames are also often missing: if gender specialists do not frame gender issues into sector-specific language, sector specialists

[5] Three phases could be identified in GRB initiatives (see Sharp in OECD/DAC, 2010b): 'awareness' (with the aim to make gender disparities more visible), 'accountability' (with the aim to generate a sense of accountability for gender equality objectives) and 'change' (with the aim to change government budgets and policies).

are often not able (or motivated) to identify relevant gender issues within their sector or to apply instruments and tools to mainstream a gender dimension. This holds within each of the different donor agencies as well as in the existing donor harmonisation and dialogue structure.

Whereas the joint strategy of donors for Tanzania, the Joint Assistance Strategy (JAST), does not include joint strategies for the promotion of gender equality, the DPG-gender has initiated a joint financing of a gender-based violence project. This project includes contributions from Irish Aid, Canadian International Development Agency (CIDA), UNFPA and Norad. Additionally, some donors (Irish Aid, CIDA and UNIFEM) stimulated the creation of a gender basket fund to support the Ministry of Community Development, Gender and Children (MCDGC).

A challenge related to the harmonisation principle is the commitment to gender equality and women's empowerment in donor agencies. Several interviewees in Tanzania mentioned that donors, in spite of the fact that most of them have gender policies and are supposed to mainstream gender in their work, do not really seem committed to gender equality. This leads to an easy sidelining of gender issues in those instances where harmonisation among donors on other issues is already difficult.

4.3. Alignment

Donors are expected to align with partner countries' policies and systems, as it is mainly through the use of existing policies and systems that weaknesses and strengths may be diagnosed and improved over time. The same applies to national gender equality and women's empowerment plans and systems. However, as discussed above, where gender equality policies exist, they are not necessarily taken on board in national development policies and systems. In these cases, alignment risks reinforcing the already existing male bias and particularly circumvents those projects falling within a donor's agenda-setting track of targeted support to gender equality and women's empowerment. While donors in Tanzania do not align with the national gender policy and strategy, they do align with Mkukuta I which is relatively gender sensitive (but which has recently been replaced by the less gender sensitive Mkukuta II, see 4.1.). However, even if policies of partner countries are relatively gender sensitive, donors still have a responsibility to specifically address gender issues, e.g. through the inclusion of a gender perspective in aid modalities such as SBS and GBS, which are considered first-best in terms of 'alignment'. Budget support typically involves the use of 'entry points' through which donors use their influence, including diagnosis of country policies and systems, policy dialogue, capacity building, performance assessment frameworks (PAF) and monitoring exercises like joint (sector) reviews. While so far no tailor-made handbook exists on how to mainstream gender equality in these entry points, interesting experiments do exist, using among others insights and approaches of gender budgeting (see www.gender-budgets.org; UNIFEM, 2002; Budlender et al, 2002; Holvoet, 2006; Holvoet and Inberg, 2008; Chiwara and Karadenizli, 2008, OECD/DAC 2008b, 2008c, 2010b).

In Tanzania, several (underutilised) opportunities for mainstreaming a gender dimension in the different entry points remain. The Netherlands Embassy in Dar es Salaam (EKN) particularly uses 'policy dialogue' for influencing the Tanzanian government. Dialogue on gender issues takes place in the Gender Mainstreaming Working Group for Macro Policies

(GMWG-MP), a forum between government, civil society, research institutes and donors. However, the GMWG-MP is placed at the lowest level in the dialogue structure. In order to reach higher levels of decision-making, issues raised in the GMWG-MP have to be channelled through the Cluster Working Groups. However, EKN's gender advisor or representatives from the GMWG-MP and the DPG-gender do not attend meetings of these Cluster Working Groups. The only option to bring in gender issues in the latter is through the sector working groups. As EKN (or headquarters) does not use incentives (sticks and carrots) to stimulate sector specialists to effectively address gender issues, it depends on the willingness and capacity of the sector specialist (either with or without consultation of the gender specialist) whether gender issues are taken up within the sector dialogue. Besides policy dialogue, also capacity building is used as entry point; the EKN's gender specialist, through the GMWG-MP, has been involved in training of national gender focal points so as to enable them to mainstream gender in the policies of their respective ministries (EKN, 2008).

A challenge for the use of the policy dialogue and capacity building 'entry points' is the recent move of the secretariat of the dialogue forum 'GMWG-MP' from the well-known research institute 'Research on Poverty Alleviation, REPOA' to the Ministry of Community Development, Gender and Children (MCDGC). While this shift may lead to an increased 'ownership' of the MCDGC over the dialogue forum, some interviewees highlighted that it might rather suffocate the initiative. From the perspective of EKN's gender advisor, the shift in location might lead to a closure of one of the important entry points of influence. As the EKN used to finance the secretariat of the dialogue forum (through its support to REPOA), it enabled the gender focal point to get immediate access to the dialogue forum.

As regards the other entry-points, EKN does not include a gender dimension in its (sector) track record, which is used to analyse and monitor national policies, institutional frameworks and key aspects of sectors supported by EKN. The 2009 PAF which is composed of 37 outcome indicators and 25 temporary process actions includes four gender equality indicators (including one temporary process action indicator related to disaggregated data collection in higher education and three outcome indicators related to the health and education sector) (Ministry of Finance and Economic Affairs, 2008). However, in the annual review process, during which progress on the PAF indicators is monitored and assessed, participation of the MCDGC, the gender focal points and women's organisations is limited. The GMWG-MP tried to be more involved in the annual review process by commissioning a gender review of the Preliminary Programme of Work of the GBS Annual Cycle 2008 with the aim to enhance its understanding of the GBS and related modalities. This gender review formulated several entry points for engagement of the GMWG-MP in the GBS annual review cycle. However, during the Annual National Policy Dialogue in 2009, no specific attention to gender equality or integration of gender equality within other issues has been given (see United Republic of Tanzania, 2009).

What is potentially promising is the increased importance given to monitoring and evaluation (M&E) exercises. Through the work of e.g. the GMWG-MP and REPOA's gender team more sex-disaggregated data and gender analysis will become available in the future which could amongst others also be used to influence the Tanzanian government in a better informed way.

Finally, donors are increasingly using a portfolio approach in which they combine a mixture of different aid modalities (GBS, SBS, technical assistance, targeted 'pilot' projects) in a

coherent way. This opens opportunities for donors to address gender equality in the context of changing aid modalities through the re-inclusion of interventions which are specifically targeted towards gender equality and women's empowerment. In Tanzania interviewees pointed at the added-value of moving to such a portfolio approach as this would unfold opportunities to tackle gender issues at both the supply and demand side of policies and programmes. While more policy-oriented top-down aid modalities (such as GBS and SBS) are better suited to address gender issues at the supply side of service delivery, bottom-up projects which are specifically oriented towards women's empowerment are more apt to target the demand side. This may lead to an increased responsiveness of the supply side to female and male beneficiaries' needs and to increased use of services by sections of the population which are currently not reached.

4.4. Managing for development results

The 'managing for development results' principle includes a changing focus from implementation (inputs, activities and outputs) to results (outcomes and impact). This necessitates the selection of outcomes, elaboration of causal chains, translation into indicators, data collection, target setting, monitoring, evaluation and feedback (see Kusek and Rist, 2004; Prennushi et al., 2001). If the focus on results is taken seriously, a gender perspective should be mainstreamed at all levels of the causal chain and in all policy outcomes as disregarding gender mainstreaming leads to failures in implementation and results (see section two).

The emphasis on results and related budgetary reforms from input and line-item budgeting to results/ performance-based budgeting is mainly urged by donors. In the context of changing aid modalities donors are especially dependent on information regarding inputs (budgets) and on results for their own accountability towards their own constituencies. This focus on the two extremes is clear from e.g. the type of indicators included in PAFs and capacity building efforts in PFM and Millennium Development Goals (MDG) data collection. An opportunity for gender equality within the 'managing for development results' principle is the move towards results and performance-based budgeting, which makes the introduction of GRB easier as both involve a confrontation of inputs with results. The systematic integration of a gender perspective throughout the budget cycle could contribute in attenuating the fundamental 'mainstreaming' problem of 'horizontality', since the budget itself cuts across all line ministries (see Holvoet, 2007).

The focus on results might also help to reduce the problem of 'policy evaporation', at least when gender equality and women's empowerment are included in the selected outcomes and targets. In Tanzania, gender equality and women's empowerment are among the outcomes and targets selected in the Mkukuta. However, the Mkukuta monitoring reports hardly include sex disaggregated data and therefore gender analysis is limited in these reports. One of the reasons for this limited inclusion relates to the availability of data: there is still a lack of valid and reliable sex-disaggregated data, particularly at the sub-national level. Moreover, sex-disaggregated data is often not used when available, partly due to ignorance about the existence of this data (Mascarenhas and Rehmatullah, 2009). The publication of a Gender Indicators Booklet in 2010 might solve the 'availability' problem. The booklet reviews progress on the gender based Mkukuta indicators and contains up-to-date statistics and information from national surveys and routine administrative data from Ministries, Departments and Agencies (MDAs) (United Republic of Tanzania, 2010).

The inclusion of gender sensitive targets in Tanzania's PAF is challenged in the future as the GBS review 2009 emphasised that the PAF 2010 should include fewer, clear, implementable actions and high impact indicators (United Republic of Tanzania, 2009). Whereas this advice was not really followed^[6], it could in the future lead to a stricter focus on aggregate targets and indicators, concealing possible gender exclusionary policies and practices. It is noteworthy to mention in this respect that some of the education outcome indicators which were sex-disaggregated in the Mkukuta have been aggregated in the 2009 PAF. Given the potential move towards more aggregate indicators in policy matrixes and PAFs, evaluative exercises such as 'public expenditure tracking surveys', 'benefit incidence analysis' and 'poverty and social impact analysis' become all the more important to fill the knowledge gap with regard to results and impact of policies and programmes on the ground. GRB instruments like 'sex-disaggregated benefit analysis', 'sex-disaggregated beneficiary assessment' or gender impact assessment allow an easy integration of a gender dimension and will in this way also enrich existing evaluative exercises.

4.5. Mutual accountability

The 'mutual accountability' principle is presently mainly being interpreted as the extent to which both government and donors have addressed national spending priorities and donors have improved the transparency and predictability of disbursement and the allocation at country level (Chiwara and Karadenizli, 2008). It could also include the accountability of donors and government for its spending in the area of gender equality and women empowerment objectives. If these objectives are, however, not included in national policies, systems, targets and indicators, it is doubtful that a gender focus will be included in accountability mechanisms.

Important mechanisms of 'downward accountability' are non-state actors. It is naïve, however, to assume that non-state actors will automatically include a gender dimension or gender actors in their accountability exercises (see e.g. Guijt and Shah, 1997; Mosse, 1994). The non-state actors involved in the dialogue in Tanzania are often established, professionalised, elite-led, urban based non-governmental organisations (NGOs) (Mercer, 2003) which are often selected by government (Harrison et al, 2009). These NGOs do not necessarily put gender issues on the agenda. Participation of specific women/gender organisations in dialogue is limited due to a lack of information on ongoing processes and capacity constraints (Rusimbi and Kikwa, 2008). Moreover, women/gender organisations such as the TGNP particularly consist of middle-class educated women, who hardly have any connection with poor women (Brown, 2006). This leads to an underrepresentation of the needs and interests of poor and/or rural women in dialogues at the national level. TGNP acknowledges this weakness and is currently investing in establishing more solid linkages and networks between the central/national and local gender demand side. This might lead to an improved representation of local rural women's needs and interests in macro-level dialogue, to increased capacity building for local level monitoring and to the set-up of a more systematically organised two-way feedback between the national and local level.

[6] The PAF 2010 contains 25 temporary process actions, 44 outcome indicators and 21 underlying processes. The three gender sensitive outcome indicators of the PAF 2009 are still included, but are all three off track. No temporary process action or underlying process relates to gender (Ministry of Finance and Economic Affairs, 2010).

Donors could also play an important role in fostering women's and gender actors' voice and agency through financial and technical support and through the creation of a more enabling political environment (see Mukhopadhyay and Meer, 2004). Non-state gender budget initiatives are particularly interesting in this respect. Gender budgeting initiatives led by non-state actors might track whether planned initiatives in the area of gender equality and women empowerment have been adequately budgeted for, assess (possible) gender-bias in results on the ground and increase leverage of non-state actors over policy-making and budgeting processes. Even though most donors in Tanzania have gender policies and gender mainstreaming strategies, in practice real commitment and capacity to address gender issues remain low. Moreover, they are not held accountable for the translation of discourse into practice (Rusimbi and Kikwa, 2008; interviewees). There are efforts to include indicators on donors' performance in the PAF, but it is unlikely that indicators on gender equality will be included in the near future. So far, mutual accountability for donor gender policy and results is mainly rhetoric as incentives (sticks and carrots) are currently limited to 'sermons' and peer pressure among donors (i.e. naming & shaming). At international level, the inclusion of three indicators in the optional gender module might increase incentives, as well as the use of the DAC Gender Equality Policy Marker^[7] which is currently being revised and refined to better accommodate changing aid modalities. Other existing donor accountability mechanisms which could include a gender dimension are the DAC peer reviews and the more in-depth evaluations of the PD implementation and impact (which will become available by mid-June 2011).

[7] The gender equality policy marker is developed by the OECD/DAC to facilitate monitoring and co-ordination of Member's activities in support of DAC policy objectives for gender equality. The marking system uses three values: 'principal objective'; 'significant objective' or 'not targeted to the policy objective'. Principal policy objectives are those which can be identified as being fundamental in the design and impact of the activity and which are an explicit objective of the activity. Significant policy objectives are those which, although important, are not one of the principal reasons for undertaking the activity. Not targeted to the policy objective means that the activity has been screened against, but was found not be targeted to, the policy objective (OECD/DAC 2008b: 2).

5. CONCLUSION

The 2005 Paris Declaration (PD) and the 2008 Accra Agenda for Action (AAA) elaborate a reform agenda around the principles of ownership, harmonisation, alignment, results-orientation and mutual accountability, with the aim to promote aid effectiveness which should eventually contribute to development. The PD, and to a lesser extent the AAA, hardly devotes any attention to gender issues, despite the fact that the rationale for a gender sensitive PD and AAA can easily be built upon equality, effectiveness and efficiency arguments. In theory, the five PD principles entail both opportunities and challenges for gender mainstreaming policies and gender equality and empowerment objectives. This paper maps the extent to which these opportunities and challenges materialise in the case of Tanzania. Based upon insights from desk and field study it analyses how various actors (government, civil society and donors) are handling gender mainstreaming and gender equality objectives in the realm of ongoing changes in aid policies and instruments.

An opportunity for the promotion of gender equality related to the ownership principle is the existence of a Tanzanian national gender policy and strategy and a relatively gender sensitive National Strategy for Growth and Reduction of Poverty, the Mkukuta I (although this opportunity is recently challenged by Mkukuta II whose formulation has been more difficult for gender actors to influence). Donors could easily refer to these documents when putting gender equality and women's empowerment objectives on the agenda. Effective implementation of country-owned gender (sensitive) laws and policies is, however, seriously undermined, as general challenges embedded in the ownership principle are still reality in Tanzania. First, the main gender machinery (MCDGC and gender focal points in ministries) is not well positioned and generally lacks the capacity to analyse macroeconomic policy and development planning, budgeting and implementation. Second, staff-members anyway involved in budgeting and implementation do not have enough capacity to apply themselves gender analyses to planning, budgeting, implementation and M&E.

Within the context of the harmonisation principle, there are opportunities for the promotion of gender equality as there is a relatively active Development Partner Group on Gender, the DPG-gender. The DPG-gender uses a division of labour approach whereby different members are active in different sector DPGs. However, it is not represented in the DPGs dealing with PFM, macroeconomic management and the Mkukuta Monitoring System. This makes it difficult to get access to and influence the highest decision-making levels. Opportunities within the harmonisation principle which have not yet materialised in Tanzania include joint analytical and gender assessment work, systematic exchange among different members of tools and instruments and exploiting more systematically the bridging potential of GRB to enter PFM/macroeconomic/GBS fora. A persistent challenge is the relatively low commitment of donors to gender equality and women's empowerment. This increases the risk of sidelining gender issues when harmonisation among donors on other issues is already not easy.

Within the alignment principle, several (underutilised) opportunities for mainstreaming gender in budget support entry points remain in Tanzania. EKN's use of entry points is limited to capacity building and policy dialogue through the GMWG-MP. The GMWG-MP, however, is placed at the lowest level in the dialogue structure and gender advisors and gender focal points do not participate in higher level dialogues. While the use of the GBS entry

points offer opportunities to trigger the 'integrationist' mainstreaming track, the more transformative and agenda-setting track, which is specifically targeted towards gender equality and women's empowerment is currently more under stress in Tanzania.

Some of the opportunities embedded in the managing for development results principle have materialised in Tanzania. First, gender equality and women's empowerment are among the outcomes and targets selected in the Mkukuta and 45% of the Mkukuta indicators are sex-disaggregated, which might be particularly conducive to lowering the problem of policy evaporation. Second, the move towards results and performance-based budgeting in Tanzania facilitates the introduction of GRB as both involve a confrontation of inputs with results. Several challenges within the managing for development results principle are, however, still prevalent in Tanzania. First, 'managing for results' is often misinterpreted as 'managing by results', which leads to the selection of 'quick wins' above gender equality and women's empowerment objectives. Second, sex-disaggregated data and gender analyses at the sub-national level are limitedly available and available information is often not used. This is amongst others evident from the Mkukuta monitoring reports, which hardly include sex-disaggregated data and gender analyses. However, this situation might improve in the near future as data collection and analytical efforts of amongst others the GMWG-MP should lead to a higher availability of sex-disaggregated data and sound gender analyses (e.g. Gender Indicator Booklet 2010).

The opportunity to assess the gender-sensitivity of donor practices, which is in line with the mutual accountability principle, has so far not materialised in Tanzania. While donor accountability has recently been addressed in the PAF, it is unlikely that gender equality indicators will be added to donor accountability indicators in the near future. As regards domestic accountability, the picture is more nuanced: a strong gender demand from non-state actors gradually emerges in Tanzania. Remaining challenges related to domestic accountability include the shortfall of gender organisations and/or gender sensitive CSOs at local level and the lack of linkages among rural and urban-based organisations. Moreover, even though gender actors do participate in accountability and review processes, their influence remains rather limited and fragmentary due to a lack of information and capacity constraints.

REFERENCES

3rd High Level Forum on Aid Effectiveness (2008) *Accra Agenda for Action*, Accra, 3rd High Level Forum on Aid Effectiveness.

Adam, C. and Gunning, J.W. (2002) "Redesigning the Aid Contract: Donor's Use of Performance Indicators in Uganda", *World Development* 30 (12): 2045-2056.

Bell, E. (2003) "Gender and PRSPs: With Experiences from Tanzania, Bolivia, Vietnam and Mozambique", *Bridge Development – Gender Report No. 67*, Bridge, Brighton.

Brown, A.M. (2006) "WID and GAD in Dar es Salaam, Tanzania: Reappraising Gender Planning Approaches in Theory and Practice", *Journal of Women, Politics & Policy* 28 (2): 57-83.

Budlender, D., Elson, D., Hewitt G. and Mukhodpadhyay, T. (eds.) (2002) *Gender Budgets Make Cents: Understanding gender responsive budgets*, London, Commonwealth Secretariat.

Chiwara, L. and Karadenizli, M. (2008) *Mapping Aid Effectiveness and Gender Equality, global findings*, EC/UN Partnership on Gender Equality for Development and Peace, New York, UNIFEM.

DAC Network on Gender Equality (2010) *Optional Module: Gender Equality*, 2011 Survey on Monitoring the Paris Declaration, Fourth High Level Forum on Aid Effectiveness, Paris, DAC Network on Gender Equality.

EKN (2008) "Multi Annual Strategic Plan of the Embassy of the Kingdom of the Netherlands in Tanzania. January 2008-December 2011", EKN, Dar es Salaam.

EKN (2010) "Midterm Review Emancipation January 2008 – April 2010", EKN, Dar es Salaam.

Embassy of the Kingdom of the Netherlands (2008) "Multi Annual Strategic Plan of the Embassy of the Kingdom of the Netherlands in Tanzania. January 2008-December 2011", EKN, Dar es Salaam.

Foundation for Civil Society (2009) *Strategic Plan 2009-2013*, Dar es Salaam, Foundation for Civil Society.

Elson, D. (1991) "Male bias in macroeconomics: the case of structural adjustment", in Elson, D., (ed.) *Male Bias in the Development Process*, Manchester, Manchester University Press.

Gaynor, C. (2007) *The Paris Declaration on Aid Effectiveness and Gender Equality*, New York, Division for the Advancement of Women, United Nations.

Guijt, I. and Shah, M. (eds) (1997) *The Myth of Community: Gender and Participation*, London, Intermediate Technology Publications.

Harrison, G. and Mulley, S. with Holtom, D. (2009) "Tanzania: A Genuine Case of Recipient Leadership in the Aid System?", in: Whitfield, L. (eds) *The Politics of Aid. African Strategies for Dealing with Donors*, Oxford, Oxford University Press.

- Holvoet, N. (2006) "Gender Budgeting: its usefulness in programme-based approaches to aid", *Briefing Note*, European Commission, Brussels.
- Holvoet, N. (2007) "Gender Budgeting in Belgium. Findings from a pilot project", *European Societies* 9 (2): 275-300.
- Holvoet, N. (2010) "New aid modalities through a gender lens: Is love really in the air?", *European Journal of Development Research* 22 (1): 97-117.
- Holvoet, N. and Inberg, L. (2008) "Gender Responsive Budgeting and the Aid Effectiveness Agenda. Mozambique Country Report", *UNIFEM multi-country research 'GRB and Aid Effectiveness'*, Institute of Development Policy and Management, University of Antwerp, Antwerp.
- Holvoet, N. and Inberg, L. (2009) "Paris Declaration and Accra Agenda for Action through a gender lens: an international perspective and the case of the Dutch Development Cooperation", pp 1-25 in DPRN, CIDIN, HIVOS, Oxfam Novib, Ministerie Buitenlandse Zaken Nederland, *Papers Expert Meeting 'On track with gender'* (May 29th 2009). DPRN, CIDIN, HIVOS, OXFAM Novib, Ministerie van Buitenlandse Zaken.
- Holvoet, N. and Inberg, L. (2010) "Gender Equality and Changing Aid Modalities: case study Tanzania", Institute of Development Policy and Management, University of Antwerp, Antwerp.
- IOB (2008) "Ahead of the Crowd? The Process of implementing the Paris Declaration. Case Study: the Netherlands", *Agency-level evaluation conducted during the first phase of the evaluation of the implementation of the Paris Declaration*, The Hague, Ministry of Foreign Affairs.
- Kusek, J. and Rist, R. (2004) *Ten Steps to a Results-based Monitoring and Evaluation System*, Washington, World Bank.
- Mascarenhas, O. and Rehmatullah, S. (2009) "Assessment of the Level of Gender Mainstreaming, Sex Disaggregation and Gender Analysis in the Annual Monitoring Reports of the Tanzania National Strategy for Growth and Reduction of Poverty (NSGRP/MKUKUTA)", a consultancy report for the Gender Mainstreaming Working Group for Macro-Policies (GMWG), GMWG-MP/REPOA, Dar es Salaam.
- Mercer, C. (2003) "Performing partnership: civil society and the illusions of good governance in Tanzania", *Political Geography* 22: 741-763.
- Ministry of Finance and Economic Affairs (2008) "2009 Performance Assessment Framework (PAF)", Ministry of Finance and Economic Affairs, Dar es Salaam.
- Ministry of Finance and Economic Affairs (2010) "Presentation of Progress against the Performance Assessment Framework (PAF) 2010 targets", power point presentation during the 2010 GBS Annual Review, Dar es Salaam.
- Mosse, D. (1994) "Authority, Gender and Knowledge: Theoretical Reflections on the Practice of Participatory Rural Appraisal", *Development and Change* 25 (3): 497-526.
- Mukhopadhyay, M. and Meer, S. (2004) *Creating Voice and Carving Space*, Amsterdam, KIT.

Mukhopadhyay, M. (2009) "Mainstreaming Gender or "Streaming" Gender Away: Feminists Marooned in the Development Business", *IDS Bulletin* 35 (4): 95-103.

OECD/DAC (2005) *Paris Declaration on Aid Effectiveness*, Paris, OECD/DAC.

OECD/DAC (2007) *2006 Survey on Monitoring the Paris Declaration. Overview of the Results*, Paris, OECD/DAC.

OECD/DAC (2008a) *2008 Survey on Monitoring the Paris Declaration. Effective Aid by 2010. What will it take*, Paris, OECD/DAC.

OECD/DAC (2008b) "Making the linkages", *Gender Equality, Women's Empowerment and the Paris Declaration on Aid Effectiveness Issues Brief 1*, Paris, OECD/DAC, DAC Network on Gender Equality.

OECD/DAC (2008c) "Finding the entry points", *Gender Equality, Women's Empowerment and the Paris Declaration on Aid Effectiveness Issues Brief 2*, Paris, OECD/DAC, DAC Network on Gender Equality.

OECD (2009) *OECD Journal on Development. Development Co-operation Report 2009*, Paris, OECD.

OECD/DAC (2010a) *Optional Module: Assessing Inclusive Ownership*, 2011 Survey on Monitoring the Paris Declaration, Fourth High Level Forum on Aid Effectiveness, Paris, OECD/DAC.

OECD/DAC (2010b) "Integrating Gender Equality Dimensions into Public Financial Management Reforms", *Gender Equality, Women's Empowerment and the Paris Declaration on Aid Effectiveness Issues Brief 6*, Paris, OECD/DAC, DAC Network on Gender Equality.

Overseas Development Institute (2010) "Making Sector Budget Support Work for Service Delivery: an Overview", *Project Briefing no. 36*, London, ODI.

Prennushi, G., Rubio, G. and Subbarao, K. (2001) "Chapter 3: Monitoring and Evaluation + Annexes" in: World Bank, *PRSP Sourcebook*, Washington, World Bank.

Rusimbi, M. and Kikwa, A. (2008) *Just Budgets Tanzania*, TGNP and One World Action.

Rusimbi, M. and Nkhoma-Wamuza, A. (2010) *Research Report. Gender Based Violence in Tanzania in Iringa, Musoma, Mtwara and Kinondoni Districts*, Dar es Salaam, GMWG-MP/ REPOA.

UNDP (2009) *Human Development Report 2009. Overcoming Barriers: Human Mobility and Development*, New York, UNDP.

UNIFEM (2002) *Gender Budget Initiatives. Strategies, concepts and experiences*, New York, UNIFEM.

United Republic of Tanzania (2000) *Poverty Reduction Strategy Paper*, Dar es Salaam, United Republic of Tanzania.

United Republic of Tanzania (2005a) *National Strategy for Growth and the Reduction of Poverty*, Dar es Salaam, United Republic of Tanzania, Vice President's Office.

United Republic of Tanzania (2005b) *National Strategy for Gender Development*, Dar es Salaam, United Republic of Tanzania, Ministry of Community Development, Gender and Children.

United Republic of Tanzania (2009) "The Annual National Policy Dialogue Report 2009", conducted at the Bank of Tanzania Conference Hall on 19th – 25th November 2009, United Republic of Tanzania, Ministry of Finance and Economic Affairs, Dar es Salaam.

United Republic of Tanzania (2010) *Tanzania Gender Indicators Booklet 2010*, Dar es Salaam, United Republic of Tanzania, Ministry of Finance and Economic Affairs.

Van Reisen, M. and Ussar, M. (2005) *Accountability Upside Down: Gender Equality in a Partnership for Poverty Eradication*, Brussels, Eurostep & Social Watch.

White, H. (2002) "The Road to Nowhere? Results-based Management in International Cooperation", *Evaluating International Cooperation Think Tank*, No. 3.
<http://www.oneworld.org/thinktank/evaluate/edit3.htmS>.

Whitehead, A. (2003) *Failing Women, Sustaining Poverty: GENDER in Poverty Reduction Strategy Papers*, Report for the UK Gender and Development Network.

Whitehead, A. and Lockwood, M. (1999) "Gendering Poverty: A Review of Six World Bank African Poverty Assessments", *Development and Change* 30 (3): 525-555.

Zuckerman, E. and Garrett, A. (2003) "Do Poverty Reduction Strategy Papers (PRSP) address Gender? A Gender Audit of 2002 PRSPs", Gender Action, Washington.

<http://www.gender-budgets.org>

<http://www.tanzania.go.tz/vision.htm>

<http://www.mcdgc.go.tz/gender.html>



University
of Antwerp



INSTITUTE OF DEVELOPMENT
POLICY AND MANAGEMENT