making ‘architecture’ for gender equality has adequate positioning, authority and resources to be able to support better implementation of and accountability for gender equality commitments, especially to the most excluded women. It presents examples of the ways in which gender equality advocates working within and outside of international organisations are building alliances to strengthen calls for greater accountability to advance women’s human rights and gender equality in view of the Paris Declaration on Aid Effectiveness, in the United Nations reform process, and the mandates adopted by the United Nations Security Council.

**Development assistance: Where is the money?**

Where is the money to finance progress towards the commitments that countries have made to advance gender equality? Official Development Assistance (ODA) is a critical part of the overall picture in any assessment of accountability of international institutions for supporting gender equality. In 2006, net disbursements of ODA from donors to recipient countries stood at roughly US$103.9 billion – equivalent to 0.3 per cent of developed countries’ combined national income. The bulk of ODA is delivered through bilateral agreements between individual donor countries and a recipient country. About 30 per cent of aid is delivered through international organisations, such as the United Nations, the World Bank and global funds like the Global Fund on HIV/AIDS, Tuberculosis and Malaria. Accountability for ensuring that ODA advances gender equality and that international organisations support gender equality efforts in individual countries is the focus of this chapter.

Government budgets are the largest single source of financing for gender equality and women’s empowerment in most countries. It is through national and sub-national budgets that government promises are translated into policies and programmes. ODA covers on average 5 to 10 per cent of a recipient country’s budget, and the way it is spent can be revealing about power and accountability relationships, not just between donors and recipients, but also between governments and citizens.
have clear guidelines for designating projects as having gender equality as a ‘significant’ or a ‘principal’ objective, they do not yet indicate the specific financial portion that targets gender within a given project tagged as having a ‘significant’ gender focus. Second, analysis of the ‘principal’ and ‘significant’ gender-marked funds shows that less is allocated in the economic infrastructure sector than in areas like health, education and social infrastructure. Finally, despite gaps, funding appears to be increasing under the gender-marked category (Figure 6.2). The results and lessons learned from the GEM hold the potential to inform the efforts of those bilateral agencies and multilateral agencies that have yet to institute a system for tracking expenditures on gender equality. An agreement by the entire bilateral and multilateral community to use a consistent system to track allocations and expenditures would go a long way toward enhancing their accountability for gender equality and would be consistent with principles of the Paris Declaration on Aid Effectiveness discussed later in this chapter.

Accountability for financing gender equality in the multilateral system

Defining the accountability of international organisations to support gender equality with the 30 per cent of aid that is delivered through them is a complex task. This chapter primarily uses examples from multilateral organisations – the United Nations, International Financial Institutions (IFIs) and global funds. These organisations are not necessarily more or less accountable than others, but information on gender equality is more easily accessible from them.

Accountability in multilateral institutions varies according to a number of factors: their governance structures, mandates, leadership, as well as the leverage and internal positioning of gender-equality advocates within the organisation, and the access...
points and influence of external gender-equality advocates. Indeed, the authority, positioning and resources of gender equality staff and units in these institutions can be treated as indicators of accountability. With regard to financing for gender equality as an indicator of accountability to women, glaring gaps remain. For instance:

- Virtually every multilateral organisation has a policy and/or strategy committing them to support gender equality in their programmes and policies. Yet, virtually no multilateral organisation has set up a tracking system to regularly account for their revenues, allocations and expenditures on this. Nor have the governing boards to which they are accountable required this. Incipient models for tracking what percentage of budgets is allocated and spent on support to countries to advance gender equality and women’s empowerment are currently being tested by the International Labour Organisation (ILO), UNDP, UNFPA, the Office of the United Nations High Commissioner for Refugees (UNHCR), and the World Health Organisation (WHO). However, there is no system-wide United Nations agreement or standard that would make tracking resources a routine activity.

- There is evidence that the amount of aid reaching women’s rights groups through

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**FIGURE 6.3 Gender Equality Focus in Bilateral ODA, 2006**

Among the DAC members that report on the gender equality marker, only a fraction of ODA is allocated to gender equality as a principal objective. When gender equality as a principal and secondary objective is combined, two donor countries surpass 50% of ODA commitments to gender equality.

Proportion of aid allocated on gender as significant objective and principal objective as percentage of total sector allocable aid

<table>
<thead>
<tr>
<th>Country</th>
<th>Aid allocation to gender (percentage)</th>
<th>Total sector allocable aid by donor (US$ Mn)</th>
</tr>
</thead>
<tbody>
<tr>
<td>European Commission</td>
<td>8 55 35 1 2 5 7</td>
<td>9,185 9,185</td>
</tr>
<tr>
<td>Japan</td>
<td>94 31 5 0 4 2 4</td>
<td>5,011 5,011</td>
</tr>
<tr>
<td>Netherlands</td>
<td>71 24 5 1 4 2 4</td>
<td>4,832 4,832</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>54 41 4 1 4 2 4</td>
<td>4,777 4,777</td>
</tr>
<tr>
<td>Germany</td>
<td>16 35 4 1 4 2 4</td>
<td>1,920 1,920</td>
</tr>
<tr>
<td>Sweden</td>
<td>14 78 8 1 4 2 4</td>
<td>1,702 1,702</td>
</tr>
<tr>
<td>Norway</td>
<td>74 21 5 1 4 2 4</td>
<td>1,323 1,323</td>
</tr>
<tr>
<td>Canada</td>
<td>43 47 11 1 4 2 4</td>
<td>1,317 1,317</td>
</tr>
<tr>
<td>Australia</td>
<td>14 48 4 1 4 2 4</td>
<td>844 844</td>
</tr>
<tr>
<td>Belgium</td>
<td>53 25 19 1 4 2 4</td>
<td>742 742</td>
</tr>
<tr>
<td>Denmark</td>
<td>61 38 3 1 4 2 4</td>
<td>394 394</td>
</tr>
<tr>
<td>Finland</td>
<td>54 38 5 1 4 2 4</td>
<td>204 204</td>
</tr>
<tr>
<td>New Zealand</td>
<td>34 55 11 1 4 2 4</td>
<td>197 197</td>
</tr>
<tr>
<td>Austria</td>
<td>66 29 5 1 4 2 4</td>
<td>160 160</td>
</tr>
<tr>
<td>Portugal</td>
<td>99 47 11 1 4 2 4</td>
<td>139 139</td>
</tr>
<tr>
<td>Greece</td>
<td>65 32 4 1 4 2 4</td>
<td>139 139</td>
</tr>
</tbody>
</table>

Notes: ‘Principal’ means gender equality was an explicit objective of the activity and fundamental in its design. ‘Significant’ means gender equality was an important, but secondary, objective of the activity. ‘Not targeted’ means that the activity was screened for promoting gender equality, but targeting was not found. ‘Not screened’ means the activity has not been screened for the policy marker, representing an unknown situation. OECD countries that do not report on the gender equality marker; whose reporting on the gender marker is unclear; or for which the marker coverage over 2006 is too low, are not included (e.g. France, Ireland, Italy, Luxembourg, Spain, Switzerland, United States). For some members such as Australia, Belgium and Germany and the EC, some amount of ODA has not been screened, which makes it difficult to determine the exact proportion of funds allocated for gender.

Source: OECD 2008.
mainstream international organisations is declining. A 2007 study by the Association for Women’s Rights in Development (AWID) raised serious concerns about the flow of resources to support women’s organising. AWID’s survey of 729 women’s organisations – which, in 2005, had a collective income of US$77 million – showed that the largest source of income for these organisations came from private foundations (increasingly, from independent women’s funds, as well as from foundations like the Ford or MacArthur Foundations) and international NGOs (such as Oxfam International or the Humanist Institute for Cooperation with Developing Countries (HIVOS)). Among multilateral organisations, only the European Commission, UNIFEM and UNFPA were identified among the top 20 donors to women’s organisations in 2005.\(^9\)

Enhancing accountability for gender equality through the Paris Declaration on Aid Effectiveness

The 2005 Paris Declaration on Aid Effectiveness presents a framework for the management of ODA, and advocates have focused on this as a key entry point for strengthening accountability for financing gender equality. The Declaration has been heralded as a commitment to change the development ‘architecture’ as we know it and lays out a set of five principles (see Box 6A), with corresponding targets and indicators that are intended to encompass the responsibilities of partners.

At the heart of the Paris Declaration is the principle of national ownership of development planning, priority-setting, and oversight processes. It reflects the recognition that recipient governments must be accountable to their citizens for results agreed through broad-based national consultations. They must also be accountable to donors for efficient management of aid. Donors, for their part, must support national priorities and deliver aid in a timely and predictable manner.\(^11\)

The aid effectiveness agenda represents an important shift in the development architecture, signaling the intention to channel an increasing amount of funds through a country’s treasury, rather than through specific programmes negotiated by individual donors with specific ministries. Donors also pool their funds in support of specific sectors through Sector-Wide Approaches (SWAps) or ‘basket funds.’

The mutual accountability of donors and recipient countries is a subject of intense debate and lies at the heart of the aid effectiveness agenda. Who is accountable to whom for meeting international commitments to gender equality? Will the principle of national ownership take into account the nationally-owned policies, strategies and laws that countries have instituted to advance women’s empowerment and rights? And what role will multilateral organisations play in this process? These questions are far from receiving clear answers. A study commissioned by the

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FIGURE 6.4 Sector-specific Allocation of Bilateral Aid

A comparison of the sectoral allocation of ODA in general with the ways gender-marked funds are allocated by sector shows a rough correspondence in priorities, with allocations to social sectors predominating. The exception is allocations for economic infrastructure, with a great deal less earmarked for this within the gender-marked pool than in total sector-allocable aid: 5% compared to 20%.

Distribution by sectors of total amount and gender marked amount, 2006

Notes: The chart only includes committed amounts of bilateral sector-allocable ODA from those DAC members that report on the gender equality focus of their ODA, which amounts to US$33.3 billion. The total committed amount of bilateral sector-allocable ODA including members not reporting on gender equality policy marker was $56.6 billion. See also notes in figure 6.2.

Source: OECD Credit Reporting System (CRS) database.
Enhancing multilateral organisations’ accountability to gender equality

A 2006 review of the extent to which several United Nations agencies have incorporated accountability for gender equality in their policy and programming guidance makes the following important points:

- A major focus of United Nations reform has been to link accountability to results-based management (RBM). Under RBM, the main area for which agencies and staff are accountable is managing for results, rather than delivering them. Development results are the responsibility of countries themselves. So staff are accountable for the processes underpinning achievement of gender equality – including gender mainstreaming – but not gender equality results.
- Even with regard to processes, none of the policies and plans reviewed indicated any consequences for poor performance on gender equality or requirements to undertake tracking of financial commitments.

- While it is often highlighted as a lead strategy, there is no agreement on a minimum United Nations standard for assessing performance of staff or agencies in applying gender mainstreaming.

There is a similarly ambiguous accountability chain for gender equality in the International Financial Institutions (IFIs). All have gender equality policies, though they differ in enforceability. The IFIs are becoming increasingly vocal in presenting plans supporting stronger commitments to gender equality. The World Bank’s Global Monitoring Report 2007 advocates for better monitoring and mainstreaming of women’s empowerment and equality in international assistance. The World Bank calls on IFIs to use their considerable capacity of analysis, coordination and high-level policy

![Figure 6.5: Gender as a Sub-theme in World Bank Lending, 2002-2007](image-url)

Gender is identified as a sub-theme in less than 5% of lending projects between 2002 and 2007. This does not mean that projects fail to incorporate gender, but rather that gender equality objectives are not indicated amongst the main thematic focus area of these programmes.

Notes: In order to assess whether projects had a gender focus, the database was analysed to incorporate all projects mentioning the “Social development, gender and inclusion” theme and within it, the “Gender” sub-theme. This graph shows information for proportions allocated to projects that (a) do not have a gender sub-theme, regardless of whether they have mentioned the theme “social development, gender and inclusion”, or (b) have a gender focus, that is, have mentioned the theme “social development, gender and inclusion” and have a “gender” sub-theme within it. It is worth mentioning that calculations were made considering all themes (up to five) mentioned by projects, disregarding the order given in the database, hence, a project could be counted more than once within thematic categories.

Source: World Bank Projects Database.
dialogue to take a leadership role in investing resources to include gender equality and women’s empowerment in the results agenda. More systematic gender analysis is needed for the US$43 billion that IFIs disbursed in 2006 and for future years.\textsuperscript{31} Some IFIs do currently make an effort to identify areas of lending that have gender equality as a primary target or goal. The World Bank for instance lists gender as a sub-theme amongst a number of others that may be selected by project managers to help classify individual projects. To capture the fact that the primary goal of a project may not be to address women’s empowerment, but secondary goals may include attention to gender issues, project managers have the option of listing individual projects against up to five sub-themes. Figure 6.5 shows the frequency of the identification of gender as a sub-theme in the projects listed in the publicly available database. Figure 6.6 is an analysis of the sectoral location of spending in projects with a specific gender sub-theme, and this indicates that, as with OECD gender marked funds, there is a concentration on social sectors.

While the gender sub-theme marker provides project managers with the opportunity to indicate activities targeting or benefitting women, this tool is imperfect as it may not be consistently applied: projects focusing on areas that may well be of enormous significance to women’s rights – such as school infrastructure – may not be identified by their managers as having gender as a primary focus. To capture qualitative elements of gender mainstreaming, Bank staff have developed a quality assessment system that indicates the relative level of gender mainstreaming in project design and project supervision. According to the Bank’s 2006-2007 data, 60 per cent of this sample demonstrate attention to gender issues in the design phase, declining to 45 per cent in the implementation phase. Figure 6.7 shows that the level of gender mainstreaming thus identified is lower in the lending areas of private sector development and infrastructure.\textsuperscript{32}
However, some argue that gender mainstreaming has resulted in hiding rather than illuminating efforts, and especially budgets, to achieve gender equality. If every sector – health, education, infrastructure, agriculture – has a gender dimension, this is interpreted to mean that gender equality is itself not a sector and thus needs no separate budget allocation. For example, it is difficult to assess the portion of allocations and expenditures on gender equality in the Multi-Donor Trust Fund established in 2005 to assist Sudan in implementing the Comprehensive Peace Agreement.35 At the Third Sudan Donors’ Consortium in May 2008 in Oslo, one presenter to a forum for women activists estimated that of the US$2 billion committed in 2005 for Sudan’s recovery/reconstruction investment plan, less than 2 per cent is dedicated to programmes that address women’s empowerment.36

In recognition of the limitations of gender mainstreaming as an operational strategy, a stronger focus on direct investments in promoting women’s empowerment seems to be emerging. Major bilateral donors and private sector partners have recently dedicated funds to support programming directly aimed at gender equality and women’s empowerment that could be a harbinger of the future. An indicative list is shown in Box 6E.

Can the gender equality architecture demand greater accountability?

Most international and regional multilateral organisations have a gender ‘architecture’ composed of gender units, networks of gender focal points, and gender advisors. The positioning, authority and resource base of these entities tasked with promoting and monitoring gender equality in international organisations directly shape their capacity to support and monitor system-wide accountability for gender equality. Within the United Nations, the gender architecture consists of four gender-specific entities – the Office of the Special Advisor on Gender Issues (OSAGI), the United Nations Development Fund for Women (UNIFEM) (see Box 6F), the United Nations Division for the Advancement of Women (UNDAW), and the International

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**FIGURE 6.8** Distribution of UN Professional Staff by Sex and by Grades, 2006

The distribution of UN staff by sex and grade show a very clear pattern: numbers of women staff to men diminish significantly at higher grades, reaching less than a quarter at the highest level.

**BOX 6F UNIFEM: Large Mandate, Scant Resources**

Since 2005, a range of high level decision makers and women’s rights networks have raised questions about whether the United Nations ‘architecture’ has the necessary capacity to make a difference to women’s lives. One of the first such official documents raising this point was produced by an Independent Advisory Panel convened by the Consultative Committee of UNIFEM to assess the structural impediments to UNIFEM’s ability to fulfill its mandate. The panel found that inadequate status, ambiguous authority and insufficient resources constrained UNIFEM’s effectiveness. A clear pattern emerged of a gender equality architecture composed of “marginalised mechanisms that are established but hamstrung from adequately fulfilling their roles.” The resource constraints identified were significant. While not strictly comparable, the report stated that according to 2003 data on staffing levels, UNICEF had 2,794 core staff, UNFPA had 980 core staff and UNIFEM had 47 core staff.

**Notes:** This information only includes staff with contracts of 12 months or longer; data does not include information on National Professional Officers, which are published separately. *Ungraded staff include positions of the under secretary-general, deputy secretary-general, etc.

**Source:** UN System, High Level Committee on Management website.
Institute for Research and Training for the Advancement of Women (INSTRAW) – as well as a wide network of gender units, focal points, and advisers in United Nations organisations across the system.

The inability of gender specialists and units to call their own multilateral organisations to account – even to implement the policies and strategies that have been agreed – is a systemic problem. The positioning, authority and resources of gender units in the United Nations and other multilateral organisations need to change so these units have voice and leverage to call for accountability to implement agreed gender equality policies, as well as to monitor allocations and expenditures.

In 2006, the United Nations High Level Panel on System Wide Coherence – composed of 12 high-level decision makers and chaired by the Prime Ministers of Mozambique, Norway and Pakistan – arrived at the conclusion that “the UN needs…a dynamic UN entity focused on gender equality and women’s empowerment. This entity should mobilize forces of change at the global level and inspire enhanced results at the country level”. In 2007 and again in 2008, the Deputy Secretary-General of the United Nations issued a note to the General Assembly, reiterating that, although the United Nations system has made a significant contribution at the normative and policy levels, deficiencies in coordination, accountability, authority and resources have hindered the provision of adequate support at the national level. The urgency and opportunity to act has also generated a global campaign, Gender Equality Architecture Reform (GEAR), with women’s networks from every region calling for the creation of a stronger, fully resourced women’s entity, headed by an Under Secretary-General and with extensive country presence.

The need for unswerving leadership

Evaluations of the gender equality performance of international – and national – organisations have highlighted the critical role of leadership and the importance of an unswerving message that staff are expected to deliver on the promise to achieve gender equality results in performance improvements.

At the same time, leadership is expected to deliver on its commitment to achieve gender parity in leadership positions in international organisations. On the positive side, the numbers of women in international institutions have been increasing. Figures 6.8 and 6.9 show that in the United Na-