

FROM AID EFFECTIVENESS TO TAX JUSTICE

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Looking at one source of development financing – ODA, it is clear that fewer countries are now dependent on ODA and the traditional donors are becoming more explicit about securing their own interests as donors – through trade, property rights and support to their own economic actors in the private sector. The picture is now further complicated by the emergence of new sources of development financing, both public and private. The shifting financing picture challenges all players to ask whether sustainable development requires a whole new approach – beyond FFD to FFSO

Transparency about aid and investment flows has long been demanded by women's groups and CSOs as they monitor who benefits from ODA flows and procedures, and advocate for greater fairness. Their advocacy has contributed to securing more, albeit limited, financing for constituencies that are socially excluded and whose rights have been identified

through UN processes and promoted in legal instruments.

The international and multilateral terrain has been very valuable for advancing women's rights and has generated legal commitments, programmes of action and institutional support to carry the struggle to the national governance domains.

The process, engaged over the years since 1975, the International Women's Year and the 1st UN Conference for Women in Mexico City, has also generated a number of challenges, not least how to operationalize the human rights approach and the universalization of women's rights, how to move beyond the proclamation in communities and legislation to specific outcomes and targets, implementation and financing.

Fiscal policy is a key instrument of governments to turn the rights-based approach into practice. Governments priorities are reflected more clearly in public budgets than in government declarations and action programmes. Gender equality advocates have impressed upon the FFD process the importance of public finance management for gender equality and of fiscal policy for establishing a universal social protection floor.

Even with a strengthened system of public finance with increased tax revenues and reallocated public expenditures, the maximum available resources will not be sufficient in many countries to fulfill the social, economic, cultural and ecological rights. External funding will still be required and this calls for a new global system of burden-sharing. The International Covenant on Economic, Social and Cultural Rights (ESCR) offers a model for developing a global financing regime as the realization of those rights is a responsibility of governments "individually and through international assistance and co-operation, especially economic and technical, to the maximum of available resources."

Today we are not only economically independent, but also ecologically and socially connected. The ability of a government to provide its peoples with economic security, through decent work and social protection has to be negotiated and brokered through a myriad of rules that are all too often not accountable to national political processes. ODA should be governed by a process of restoring that accountability to the people. Not of choosing winners and losers and placing some peoples' rights higher than others.