

# Donor contributions to the tax and development agenda

---

Laura Bolton

IDS

15 September 2017

## Question

*What are other donors doing to contribute to the Tax and Development Agenda?*

### Contents

1. Overview
2. Approach to strengthening tax systems
3. Canada
4. The European Commission
5. OECD
6. Germany
7. United States
8. Other ATI donors
9. References

---

*The K4D helpdesk service provides brief summaries of current research, evidence, and lessons learned. Helpdesk reports are not rigorous or systematic reviews; they are intended to provide an introduction to the most important evidence related to a research question. They draw on a rapid desk-based review of published literature and consultation with subject specialists.*

*Helpdesk reports are commissioned by the UK Department for International Development and other Government departments, but the views and opinions expressed do not necessarily reflect those of DFID, the UK Government, K4D or any other contributing organisation. For further information, please contact [helpdesk@k4d.info](mailto:helpdesk@k4d.info).*

## 1. Overview

Countries and organisations reported on planned activities in the area of Tax and Development for the Addis Tax Initiative monitoring report (REF). This report largely draws on this data with some supplementary sources used but limited due to the time constraints of the helpdesk report.

Findings include:

- **Canada** support DRM capacity building in Mali, Benin, Tanzania, the Caribbean and Haiti. They are planning to mentor countries which are new to the Base Erosion and Profit Shifting (BEPS)<sup>1</sup> framework. Canada currently help to fund Africa Regional Technical Assistance Centers (AFRITACs), a revenue generation project in Haiti, improvements in collecting internal revenue in Benin, and improvements in revenue mobilisation capacity in Mali.
- The **European Commission (EC)** broadly focus on domestic tax policy including revenue collection and customs. They improve the participation of countries in governance forums. They support the Inter-American Centre of Tax Administrations (CIAT) and the IMF regional technical assistance centres (RTACs). They also work on efficient and effective spending.
- The **OECD** focus on Base Erosion and Profit Sharing (BEPS). They organise the framework involving over 100 other countries and provide instruments to tackle BEPS. They set up a multi-stakeholder Task Force on Tax and Development. The OECD Tax and Development programme supports the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes.
- **African Tax Administration Forum (ATAF)** activities include: addressing illicit flows and trade mispricing, launch of African Tax Outlook<sup>2</sup> (ATO) publications, organising the African Tax Research Network (ATRN) Congress, reviewing the Executive Masters in Taxation<sup>3</sup> curriculum, country assistance on transfer pricing, information exchange and tax treaties, promoting ATAF guidance products, natural resource taxation, auditing, and compliance risk management.
- **Germany** recently launched the Africa Academy for Tax and Financial Crime Investigation in Kenya. They use a Good Financial Governance (GFG) approach in domestic revenue programmes. Germany are supporting tax projects in Nepal, Guatemala, Ghana, and the Ukraine.

## 2. Approach to strengthening tax systems

An ITC and OECD (2013) report on aid modalities for strengthening tax systems notes that there is no one best approach to tax reform, and donor programmes should be customised to fit country conditions. What matters most is developing country ownership and leadership.

The OCED (2016) report on enhancing the effectiveness of external support for building tax capacity recommends medium-term revenue strategies (MTRSs); supporting developing

---

<sup>1</sup> BEPS involves exploitation of tax rules to artificially shift profits to low- or no-tax areas  
<http://www.oecd.org/tax/beps/beps-about.htm>

<sup>2</sup> <https://www.ataftax.org/en/products-services/african-tax-outlook>

<sup>3</sup> <https://www.giz.de/en/downloads/giz2015-en-tax-master-marketing.pdf>

countries to participate in international discussions; and improving measurement and reporting impact of interventions.

The Addis Tax Initiative (ATI) Monitoring Report (REF) contains a large amount of data on what donors are doing in the area of tax and development. Countries and organisations reported back on their progress and objectives. The domestic resource mobilisation (DRM) database stores information on tax and development projects globally.

The ATI itself aims to increase support to improve revenue collection in partner countries. The ATI declaration promises: 1) collectively doubling technical cooperation in the area of DRM; 2) stepping up domestic revenue mobilisation; and 3) ensuring policy coherence for development. Since launching in 2015 the ATI has been working on administrative establishment, monitoring of commitments and expanding membership.

With regards to ATI commitment 1 (collectively doubling technical cooperation in the area of DRM), the UK has the largest portfolio followed by the EU institutions, the United States, Germany and Norway. The less developed countries receiving the least amount of support are Comores, Guinea, Zimbabwe, Sao Tome and Principe, Niger, Madagascar, Central African Republic, Tajikistan, Ethiopia, Guinea Bissau. There are many possible explanations for the lower amounts received by these countries and more detailed analysis would be required to determine whether they are underfunded but worth noting for this helpdesk.

With regards to ATI commitment 2 (stepping up domestic revenue collection), baseline results have been recorded in the following areas: tax-to-GDP ratios, revenue structures, transparency of taxpayer obligations and liabilities, effectiveness of measures for taxpayer registration and tax assessment, effectiveness in collection of tax payment, revenue administration, and the extent to which revenue collections are recorded and reported by a central ministry.

There is no concrete data on ATI commitment 3 (ensuring policy coherence) as the concept lacks clarity. Examples are reported for different countries.

The ATI monitoring report (ITC, 2017) consolidates the most recent information in this area. Drawing on that key document, the remainder of this report outlines what development partner countries and supporting organisations are doing on the ATI commitments. Information from other sources is also given.

## 3. Canada

### Information from ATI report

Global Affairs **Canada** is continuing to support DRM capacity building in Mali, Benin, Tanzania, the Caribbean and Haiti. The Canada Revenue Agency (CRA) are planning to participate in the BEPS Twinning Programme<sup>4</sup> mentoring new members of the framework. They are providing experts for BEPS related learning events, and are sponsoring the OECD forum on Tax Administration's Large Business and International Programme<sup>5</sup>. The CRA are also planning a 'proof of concept' guide for effectively leveraging the Knowledge Sharing Platform for Tax Administrations (KSPTA) to reach further with capacity building work and fostering coordination.

---

<sup>4</sup> <http://www.oecd.org/tax/beps/beps-about.htm>

<sup>5</sup> <http://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/large-businesses/>

There is commitment to implement common reporting standards between national tax authorities of account information held by non-residents.

## Information from further sources

The following information was identified in the Government of Canada project browser. Canada helps to fund the IMF Bank of International Settlements fund Africa Regional Technical Assistance Centres<sup>6</sup> (AFRITAC). The project enhances the ability of national and regional institutions to manage public finances. This includes technical assistance and training in response to requests from the governments in 44 different countries. This is also supported by the ADB and other donors. See examples AFRITAC South<sup>7</sup>, AFRITAC West<sup>8</sup> and East AFRITAC<sup>9</sup>.

Canada also supports the Haitian Government's ability to generate revenue<sup>10</sup> with a project (running 2015-2022) implemented by the Canada Border Services Agency (CBSA) and the Canada Revenue Agency (CRA). Technical assistance and equipment are provided to support modernisation of the Customs Administration and the Tax Administration. Canada is also currently funding a project to increase internal revenues in Benin<sup>11</sup> (running 2015-23). The aim is to establish a Taxation Policy Unit within the Directorate General of Taxation and Lands to increase tax collection and fund services for the poor. Training is administered for Directorate staff in the new management information system. A programme in Mali<sup>12</sup> (running 2009-20) aims to improve revenue mobilisation capacity of both the Directorate General of Taxation and the National Directorate of Land Registry and Cadastre. Training, strategic design, internal communication, and equipment are provided to increase fairness, transparency and management.

## 4. The European Commission

### Information from ATI report

**European Commission** funding focusses on domestic tax policy including revenue collection and customs. They also aim to improve participation of partner countries in global tax governance forums to help implement global standards. There is close cooperation with the IMF, OECD, the World Bank and the UN. This work relates to international taxation, revenue collection from natural resources and administration reform. The EC also supports the Inter-American

---

<sup>6</sup> <http://w05.international.gc.ca/projectbrowser-banqueprojets/project-projet/details/M013522001>

<sup>7</sup> <http://www.southafritac.org/>

<sup>8</sup> <http://www.afritacwest2.org/>

<sup>9</sup> <http://www.eastafricitac.org/>

<sup>10</sup> <http://w05.international.gc.ca/projectbrowser-banqueprojets/project-projet/details/A033349002>

<sup>11</sup> <http://w05.international.gc.ca/projectbrowser-banqueprojets/project-projet/details/A035106001>

<sup>12</sup> <http://w05.international.gc.ca/projectbrowser-banqueprojets/project-projet/details/A034448001>

Centre of Tax Administrations (CIAT) and the IMF regional technical assistance centres (RTACs).

## Information from further sources

The EC aim to assist countries in gaining from improved tax systems without increasing tax burdens for the poor (EC, 2016). Efforts to increase tax collection focus on tax evasion, tax avoidance and illicit financial flows. There is a focus on the efficiency, effectiveness, fairness and transparency of tax systems at national and international levels. With regard to spending the EC are looking at efficient and effective conversion into public goods and services. For sound public financial management the Commission promotes aggregation of fiscal discipline and the strategic allocation of resources. They emphasise that ‘collecting more’ and ‘spending better’ are two sides of the same process. Regional economic integration programmes<sup>13</sup> include support for regional tax collaboration and lifting of non-tariff barriers. The EC are enhancing cooperation with the OECD and IMF, and also the Extractive Industries Transparency Initiative<sup>14</sup>.

A Communication from the EC to the European Parliament (EC, 2010) was recommended by the EC information service to explain their stance. It describes their aims to improve synergies between tax and development policies by suggesting ways in which the EU could assist developing countries in building efficient, fair and sustainable tax systems and administrations with a view to enhancing domestic resource mobilisation in a changing international environment. Experience with strengthening good governance in tax matters in developing countries is described and difficulties noted. Support for effective, efficient, fair and sustainable tax systems is highlighted. EU instruments are being harnessed to provide support to tax systems and improve effectiveness. This is working towards a transparent, cooperative and fair international tax environment.

## 5. OECD

### Information from ATI report

The OECD continue to implement and monitor BEPS Actions. They also support Tax Inspectors Without Borders<sup>15</sup> and capacity building multilaterally and bilaterally. They plan to widen the coverage of their Revenue Statistics and analyse DRM cooperation data. They are launching the OECD Africa Academy for Tax and Financial Crime Investigation in Nairobi, Kenya.

---

<sup>13</sup> [https://ec.europa.eu/europeaid/projects/sadc-regional-economic-integration-support-reis\\_en](https://ec.europa.eu/europeaid/projects/sadc-regional-economic-integration-support-reis_en)

<sup>14</sup> <https://eiti.org/>

<sup>15</sup> Tax auditors send to assist countries where needed. <http://www.tiwb.org/>

## Information from further sources

The OECD focus on Base Erosion and Profit Sharing (BEPS)<sup>16</sup>. Over 100 countries are involved in an inclusive framework<sup>17</sup> to achieve collaboration of the BEPS package. The package (OECD, 2010) providing domestic and international instruments to tackle BEPS. The OECD Tax and Development programme<sup>18</sup> supports countries with BEPS-related issues with capacity development programmes running two-three years. Programmes are often in collaboration with ATAF, the EC and the World Bank Group.

The OECD set up a multi-stakeholder Task Force on Tax and Development with OECD members, emerging and developing countries, international and regional organisations, civil society and business. The task force focuses on: State-building and Accountability, Taxation and Development Co-operation, Effective Regimes that Address Transfer Pricing and BEPS in Developing Countries, Tax Inspectors Without Borders (TIWB), Extractive Industries, capacity building toolkits, and international engagement activities.

The OECD's Tax and Development Program<sup>19</sup> supports the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes and the OECD's work on reducing BEPS. The funding will allow the Global Forum to support countries in the Indo-Pacific region that have committed to exchange financial information as part of the Automatic Exchange of Information (AEOI) process to develop and implement the required legislative and systematic changes to ensure the exchange can take place successfully. The funding will also support the Global Forum's efforts to raise awareness of the benefits of AEOI with countries that have not joined the Global Forum or committed to exchange. The funding for the BEPS project will allow the OECD to raise awareness of BEPS risks in both Asia and the Pacific region, undertake several in-depth risk assessments and provide technical assistance to two countries to reduce their risk of BEPS. The total value of this investment is US\$ 0.6 million over three years, starting 2015-16.

## 6. Germany

### Information from ATI report

Germany is prioritising cooperation with countries in Africa. It recently launched the Africa Academy for Tax and Financial Crime Investigation<sup>20</sup> in Kenya. The country is also supporting the training of tax officials in Africa. Germany uses a Good Financial Governance (GFG) approach integrating DMR and ensuring effective use of resources. Financial audit is also an important part of this, as well as support for political economy areas.

---

<sup>16</sup> <http://www.oecd.org/tax/beps/>

<sup>17</sup> <http://www.oecd.org/tax/beps/beps-about.htm>

<sup>18</sup> <http://www.oecd.org/dac/tax-and-development.htm>

<sup>19</sup> <http://www.oecd.org/ctp/tax-global/tax-and-development.htm>

<sup>20</sup> <http://www.oecd.org/tax/crime/africa-academy-programme-for-tax-and-financial-crime-investigation.htm>

## Information from further sources

Germany has been supporting the tax authorities in Nepal<sup>21</sup> with advisory services and to improve the Inland Revenue. Focus is on steering strategic plan implementation, institutionalising training structures and processes, reducing compliance costs for small enterprises, and improving access to relevant company data. Germany is also working in Guatemala<sup>22</sup>, advising the tax authority and the Ministry of Finance on consistent appliance of tax laws. The programme is based on the Good Financial Governance approach, which includes discussion of tax culture and interventions at both national and sub-national levels. The approach is also cross-institutional for coherence. In Ghana<sup>23</sup> Germany works with other donors to support the public finance sector in revenue management, budget management and transparency. It is supporting public finance management reforms in the Ukraine<sup>24</sup> so as to establish skills and resources relating to EU standards, external financial controls, strategic programme budgets and tax reform.

## 7. United States

### Information from ATI report

The US is prioritising DRM support to countries committed to a medium-term strategy. This includes ATI partner countries and others.

### Information from further sources

USAID's Collecting Taxes Database<sup>25</sup> records national performance and structural indicators on tax. It also records how well a particular tax performs and how well an overall tax system performs. Other indicators include tax rates (i.e. VAT), features of administration, and economic indicators to allow comparison between countries. USAID assisted in modernising the tax system in El Salvador (USAID, 2014) and Georgia (USAID, 2011). USAID also recognise the importance of revenue expenditure management and support El Salvador in government social investments.

## 8. Other ATI donors

The information below on other donors comes from the ATI Monitoring Report (2017).

**Australia** made a large contribution in the financial year 2015/16 to the IMF's Revenue Mobilization Trust Fund (RMTF)<sup>26</sup>. The RMTF, in turn, supports Australia's partner countries in

---

<sup>21</sup> <https://www.giz.de/en/worldwide/17876.html>

<sup>22</sup> <https://www.giz.de/en/worldwide/28199.html>

<sup>23</sup> <https://www.giz.de/en/worldwide/19422.html>

<sup>24</sup> <https://www.giz.de/en/worldwide/19422.html>

<sup>25</sup> <https://www.usaid.gov/data/dataset/cdeb8a1b-3440-4e88-b6cb-81b2428f8cea>

<sup>26</sup> <http://www.imf.org/external/np/ins/english/rmtf.htm>

the Indo-Pacific region to strengthen their policies and administration. Australia is also providing direct support for partner countries' tax and development objectives through direct linkages with the Australian Taxation Office.

**Belgium** is on track to fulfil ATI commitment 1 as its financial contributions are increasing. The Belgium Development Agency conducted a study<sup>27</sup> looking at potential areas of work and identified a comparative advantage in working on local domestic revenue mobilisation.

The Ministry of Foreign Affairs in **Denmark** have reserved additional funds for DMR and are working towards achieving ATI commitment 1.

**Finland** has a tax and development action programme<sup>28</sup>. It aims to: promote international cooperation and revise international tax rules; strengthen DRM in partner countries including development and reform of administrations; increase awareness of the link between public services and taxation encouraging accountability; research and analyse illicit financial flows and solutions to curbing them, and also look at evidence of the effectiveness of measures to build taxation capacity.

**France** plans to promote wider tax bases, reduce the informal sector, improve tax collection, fight corruption, improve transparency of tax systems, and modernise payment techniques. It aims to focus on countries most in need with a country-by-country approach. It will use joint work programmes to ensure effective coordination between international organisations. France wants to encourage the use of overseas development assistance (ODA) to encourage resource mobilisation from other sources and promote innovative financing.

For its contribution, **Italy** has identified priority areas as tax information exchange, transfer pricing, and tax revenue administration.

**The Netherlands** are increasing work with Ethiopia, Ghana, Indonesia, Liberia and Uganda. They also fund training in dealing with tax planning structures and tax treaties. They are also increasing funding to RMTF and the Managing Natural Resource Wealth Trust Fund (MNRW-TF) also run by the IMF, and provide support to BEPS and the African Tax Administration Forum (ATAF).

**Norway** plans to channel most of its funds bilaterally in Zambia, Tanzania and Mozambique focussing on tax administration. It has increased funds to IMF tax programming and is considering deepening partnerships with the World Bank and OECD. Norway also funds programmes through the Oil for Development Programme<sup>29</sup>.

**Slovakia** has less experience and expertise so is looking to build partnerships with other ATI donor countries. It is continuing assistance to Cuba.

---

<sup>27</sup> [https://www.btcctb.org/sites/default/files/mobilisation\\_des\\_ressources\\_interieures.pdf](https://www.btcctb.org/sites/default/files/mobilisation_des_ressources_interieures.pdf)

<sup>28</sup> <http://formin.finland.fi/public/download.aspx?ID=160665&GUID={86C88A7E-A7BE-4D0D-9459-ACBB75CE4A53}>

<sup>29</sup> <https://www.norad.no/en/front/thematic-areas/oil-for-development/oil-for-development-programme/>



**Slovenia** plans to focus on enabling environments for business and on developing DRM programmes.

In **Sweden** the Swedish International Development Cooperation Agency (SIDA) are contributing through multi-donor programmes. They also contribute through “twinning” of the Swedish Tax Authority with the equivalent entities in partner countries. SIDA’s approach emphasises partner ownership, understanding individual context, long-term commitment, flexible support, and capacity development.

Support from **Switzerland** focuses on domestic taxation. It also provides technical assistance and training on international tax issues.

**African Tax Administration Forum (ATAF)** activities include: addressing illicit flows and trade mispricing, launch of African Tax Outlook<sup>30</sup> (ATO) publications, organising the African Tax Research Network (ATRN) Congress, reviewing the Executive Masters in Taxation<sup>31</sup> curriculum, country assistance on transfer pricing, information exchange and tax treaties, promoting ATAF guidance products, natural resource taxation, auditing, and compliance risk management.

**IMF** priorities include: intensifying technical assistance by installing resident advisors and helping countries prepare explicit medium-term strategies to modernise systems; supporting targeted tax and revenue administration programmes with more focus on fragile states (see: [IMF, 2017](#)); international taxation issues such as anti-avoidance measures and advising on international tax architecture; providing guidance on emerging areas such as carbon taxes, enhancing tax certainty, and sector specific taxation; integrating fiscal tools such as the Revenue Administration Gap Analysis Program (Hutton, 2017), and the Revenue Administration-Fiscal Information Tool<sup>32</sup> continuing development of the Tax Policy Assessment Framework (TPAF) with the World Bank; and horizontal learning.

The **West African Tax Administration Forum (WATAF)** is building capacity of members, particularly middle and low level staff, to prepare them for higher level work. Peer learning among members is encouraged. Provision of technical assistance to strengthen capacity for DMR is a priority.

The **World Bank** aims to assist developing countries in taking part in global discussions. It is developing international tax toolkits. One already completed is the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses (IMF, OECD, UN, & WBG, 2017). It is undertaking a research programme to investigate what works and why for tax reform. Research will also look at tax compliance and efficiency; sufficiency and equity; and will continue to work on monitoring and evaluation. The Bank is further developing and applying tools such as the TPAF, TADT, and a tax crime tool. At country-level, consultation is planned with client governments to identify their DRM priorities and to develop medium-term revenue strategies.

---

<sup>30</sup> <https://www.ataftax.org/en/products-services/african-tax-outlook>

<sup>31</sup> <https://www.giz.de/en/downloads/giz2015-en-tax-master-marketing.pdf>

<sup>32</sup> <https://www.imf.org/external/np/seminars/eng/2013/asiatax/pdfs/masters.pdf>

## 9. References

- EC. (2016). *Collect more - spend better achieving development in an inclusive and sustainable way*. EU. <https://ec.europa.eu/europeaid/sites/devco/files/swd-collect-more-spend-better.pdf>
- EC. (2010). *Tax and Development. Cooperating with Developing Countries on Promoting Good Governance in Tax Matters*. Communication from the commission to the European Parliament, the Council and the European Economic and Social Committee. <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52010DC0163&from=EN>
- Hutton, E. (2017). *The Revenue Administration–Gap Analysis Program: Model and Methodology for Value-Added Tax Gap Estimation*. IMF Technical Guidance Note. <https://www.imf.org/~media/Files/Publications/TNM/2017/tnm1704.ashx>
- IMF. (2017). *Building fiscal capacity in fragile state*. IMF. <http://www.imf.org/~media/Files/Publications/PP/pp041817building-fiscal-capacity-in-fragile-states.ashx>
- IMF, OECD, UN, & WBG. (2017). *A Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses*. The Platform for Collaboration on Tax. <http://documents.worldbank.org/curated/en/447901498066167863/pdf/116573-REVISED-PUBLIC-toolkit-on-comparability-and-mineral-pricing.pdf>
- ITC. (2017). *ATI Monitoring Report 2015*. ITC. [https://www.addistaxinitiative.net/documents/Addis-Tax-Initiative\\_Monitoring-Report\\_2015\\_EN.pdf](https://www.addistaxinitiative.net/documents/Addis-Tax-Initiative_Monitoring-Report_2015_EN.pdf)
- ITC and OCED. (2013). *Aid Modalities for Strengthening Tax Systems*. ITC. [https://www.taxcompact.net/documents/ITC\\_2013-07\\_Aid-Modalities.pdf](https://www.taxcompact.net/documents/ITC_2013-07_Aid-Modalities.pdf)
- OECD. (2017). *Inclusive Framework on BEPS Progress report July 2016-June 2017*. OECD. <http://www.oecd.org/tax/beps/inclusive-framework-on-BEPS-progress-report-july-2016-june-2017.pdf>
- OECD. (2016). *Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries*. OECD. <http://www.oecd.org/tax/enhancing-the-effectiveness-of-external-support-in-building-tax-capacity-in-developing-countries.pdf>
- USAID. (2014). *Domestic resource mobilization. El Salvador Tax Reform Boosts Revenues for Development*. USAID. [https://www.usaid.gov/sites/default/files/documents/1865/EI%20Salvador%20Tax%20Reform%20Case%20Study\\_fall%202014.pdf](https://www.usaid.gov/sites/default/files/documents/1865/EI%20Salvador%20Tax%20Reform%20Case%20Study_fall%202014.pdf)
- USAID. (2011). *Domestic resource mobilization. Business-Friendly Reforms Boost Revenue for Georgia's Transition*. USAID. [https://www.usaid.gov/sites/default/files/documents/1865/Georgia\\_DRM.pdf](https://www.usaid.gov/sites/default/files/documents/1865/Georgia_DRM.pdf)

## Key website

- International Centre for Tax and Development  
<https://www.ids.ac.uk/idsresearch/international-centre-for-tax-and-development-ictd>
- The Addis Tax Initiative: <https://www.addistaxinitiative.net/>

## Suggested citation

Bolton, L. (2017). *Donor contributions to the tax and development agenda*. K4D Helpdesk Report EI003. Brighton, UK: Institute of Development Studies.

## Expert contributors

Rhiannon McCluskey, IDS

Europe Direct Contact Centre, EC

## About this report

*This report is based on six days of desk-based research. The K4D research helpdesk provides rapid syntheses of a selection of recent relevant literature and international expert thinking in response to specific questions relating to international development. For any enquiries, contact [helpdesk@k4d.info](mailto:helpdesk@k4d.info).*

*K4D services are provided by a consortium of leading organisations working in international development, led by the Institute of Development Studies (IDS), with Education Development Trust, Itad, University of Leeds Nuffield Centre for International Health and Development, Liverpool School of Tropical Medicine (LSTM), University of Birmingham International Development Department (IDD) and the University of Manchester Humanitarian and Conflict Response Institute (HCRI).*

*This report was prepared for the UK Government's Department for International Development (DFID) and its partners in support of pro-poor programmes. It is licensed for non-commercial purposes only. K4D cannot be held responsible for errors or any consequences arising from the use of information contained in this report. Any views and opinions expressed do not necessarily reflect those of DFID, K4D or any other contributing organisation. © DFID - Crown copyright 2017.*

