General Budget Support: Are donors abandoning Tanzania?

Policy Brief 03:2012

Introduction

Among the media and public there is a common view that "general budget support funds 40% of the Tanzanian budget". In May 2012, when the donors of Tanzania announced their General Budget Support (GBS) and other aid commitments for the 2012/13 budget, there were newspaper headlines along the lines of "Donors decreasing budget support to Tanzania"[1]. Taken together, these statements show an alarming picture of rich-country donors abandoning Tanzania to its fate, refusing to cover the country's essential running costs any longer. However, an analysis of budget figures and GBS practice shows that this is not the case.

In fact, GBS is equivalent to less than 10% of domestic revenue, and an even smaller proportion of the total budget (approximately 5.5%). It is true that the proportion of GBS in the budget has been decreasing since 2010. It is also true that GBS is equivalent to 20-40% of foreign development assistance, which in turn is the majority of total development expenditure. This is where the '40%' figure comes from. Likewise, it is true that GBS is decreasing as a proportion of all aid funding. But this is not bad news it shows that Tanzania is becoming less dependent on aid funding - its income is increasingly sourced locally. The changing trends of GBS funding also show us something about the relationship between the Government of Tanzania and development partners, the growing importance of locally-sourced funds for Tanzania's development, and the potential role for civil society in influencing revenue collection.

This policy brief will cover these various points in turn. It is intended for civil society organisations (CSOs) and other parties interested in Tanzania's development.

1. GBS: money for Tanzania's own development plan

Technically, GBS is development funds (Overseas Development Assistance or ODA) disbursed in favour of the central government's revenue accounts without any earmarking to a particular expenditure. It means adding to the total financing of the government budget which is then spent according to the country's stated development priorities (in Tanzania's case, MKUKUTA[2]). It is a way for donors, or development partners (DPs) to align their development cooperation funding to the recipient country's priorities, rather than priorities from their home countries. GBS is a good example of aid alignment, an important component of aid effectiveness. It increases national ownership of funds, it funds priority sectors, and it pools several DPs' funds thereby requiring less administrative work. GBS is generally taken to be the Government of Tanzania's preferred aid modality.

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[1] See for example the Citizen, 10.5.12: http://www.thecitizen.co.tz/news/4-national-news/22243-challenge-to-planners-as-donors-cut-support.html

[2] MKUKUTA is the Tanzanian Poverty Reduction Strategy, or PRS. PRSPs have their roots in WB/IMF Structural Adjustment Programmes, SAPs.

Tanzania has been receiving GBS since 2001. The amounts of GBS since FY 2006/07 are shown below in Table 1 (current and constant million USD) and Chart 1 (in constant million USD).

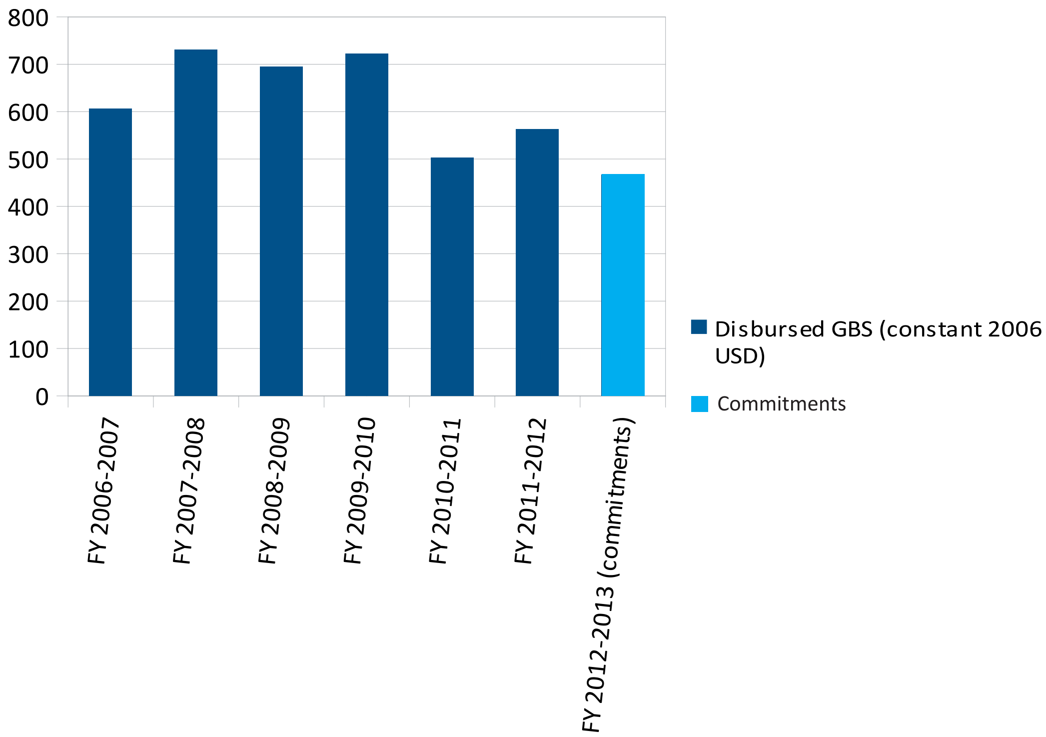
Table 1: Disbursed GBS to Tanzania in current and constant USD.
*Figure for FY 2012/13 is an estimate***.**

	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Disbursed GBS (current USD)	**605.930**	**776.106**	**737.781**	**766.763**	**534.317**	**597.047**	**496.000**
Disbursed GBS (constant 2006 USD)	605.930	731.092	694.989	722.290	503.327	562.418	467.232

In Table 1, you can see the amounts of actual disbursed GBS in both current USD (how many USD were given that year) and a constant for the USD value for 2006 (to control for American inflation). The actual amount in Tanzania Shillings varies according to the fluctuating exchange rates for different years.

The main trend that stands out in the actual figures (2006-2011) is the relatively constant levels between 2006/07 to 2009/10 of with an average of USD 650 million followed by significant variations in 2010/11 - 2012/13, with the last year indicating commitments.

Chart 1: GBS to Tanzania, 2006-2011 (millions of 2006 USD).



It is worth noting that GBS is not the only source of donor money in the budget. In addition to GBS, donors provide sector basket funding, project grants, and soft loans. There are also many other development projects funded by donors that do not show in the budget. GBS itself is also a mix of grants and loans. While the contributions of the World Bank, African

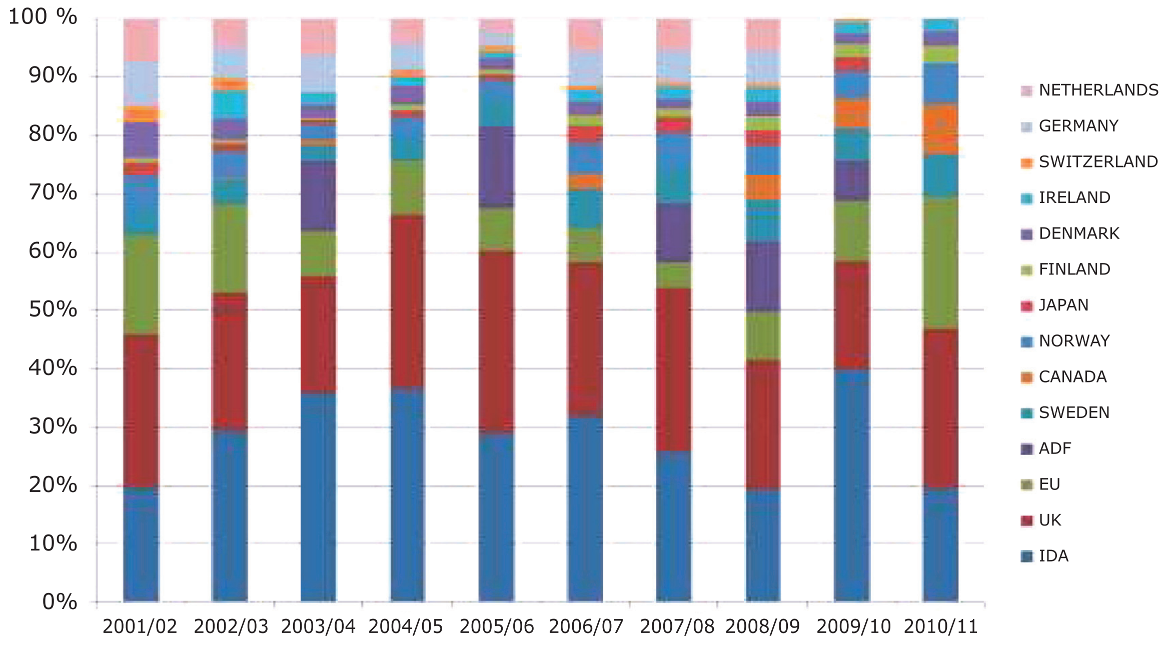
Development Bank and Japan are loans, the rest of the commitments fall under the grants category.

2. The GBS donor mix: who are the biggest GBS donors?

Currently twelve donors give GBS to Tanzania. They are the African Development Bank, Canada, Denmark, the European Union, Finland, Germany, Ireland, Japan, Norway, Sweden, the United Kingdom and the World Bank. Recently the Swiss and Dutch pulled out of GBS. The United Kingdom (DfID) has decreased its GBS and is shifting funds to sector support instead[3]. Finland has indicated that it will decrease the proportion of GBS in its ODA from half to a quarter in the coming years. However, as the total amount of Finnish ODA to Tanzania will rise, the level of approximately 15 million Euros is likely to remain constant[4].

The chart below, from a report entitled 'A Brief review of the PAF in GBS for Tanzania', shows the varying GBS contributions of the different donors for the period 2001-2010. The World Bank (IDA) and UK are consistently the two largest lenders/donors, together covering 40-60% of GBS. The European Union comes in third place with a varying level of contributions. In addition, European Union member states Sweden, Finland, Denmark, Ireland, Germany and the Netherlands feature.

Chart 2: Development partner disbursements of GBS in billion TSH 2001/02 – 2010/11 - from Claussen & Martinsen (2011) "A brief review of the Performance Assessment Framework" .



While some donors give all their GBS funding based on only very general conditions, others base theirs on different 'tranches'. For example, the European Commission provides 50% of its GBS according to a base tranche with very basic conditions such as: stable macroeconomic conditions, progress on the public financial management process, and the existence of a national development strategy. Their other half, the

[3] Interview with Richard Moberly, Senior Economic Adviser , DfID, July 2012

[4] Interviews with Counsellors Tomi Särkioja and Juho Uusihakala, May and October 2012

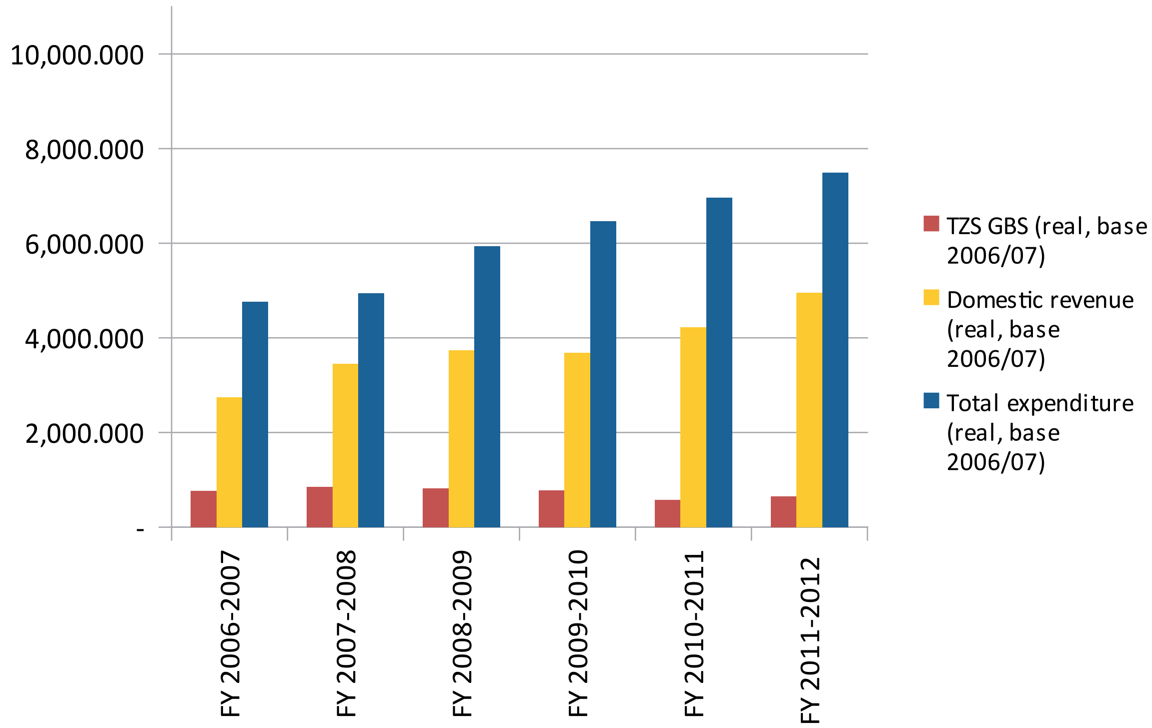
‘variable tranche’, is paid according to prior set specific policy actions. Sweden, the United Kingdom, the European Union, Germany and Denmark all use variable (or performance) tranches. A few examples of performance tranche indicators include actions on education, the Extractive Industries Transparency Initiative (EITI) or corruption. These vary according to each country’s interests - a level of conditionality. However, there are recent efforts to harmonise performance tranches and their triggers[5].

3. GBS: stable, but shrinking as a proportion of the whole budget

By world standards, Tanzania is a country that receives a high proportion of GBS. Typically, over the past years, around 10% of the whole budget was from GBS funding. It is sometimes said that GBS is decreasing. This is partly because the GBS levels were exceptionally high in 2009, when donor commitments were paid in advance (‘front-loaded’) in order to compensate for the food and financial crises. However, the levels also fell in 2010/11. This was for a range of reasons, which are elaborated in section 6 below. Since then GBS has been fairly stable at about 8-10% of Gross Domestic Product (GDP) levels. The proportion of GBS in revenue simply looks different because the overall size of the budget is increasing, making it seem as if GBS is declining.

Chart 3[6] and Table 2 below show that GBS (red bars) levels fluctuate from year to year, but remain on a steady level. Meanwhile the whole budget and domestic revenue collection are growing, so GBS becomes a smaller and smaller proportion.

Chart 3: GBS compared to domestic revenue and the total budget 2006-2012



5 Comment from DfID staff, November 2012

6 The chart and table figures are adjusted for inflation. Without controlling for inflation, the current budget is close to 16 trillion; according to 2006 levels, it is only 10 trillion. The calculations have been made using actuals for the years 2006-2011 and the budget estimates for 2012/2013, meaning that the last year is likely to be revised for actuals later. The GBS figures are from the Ministry of Finance, provided originally in current USD and converted to TSH using the exchange rate on the 31.12 of the year in question.

The chart shows the development of GBS, domestic revenue and total expenditure from 2006/07 to 2011/12[7].

The graph shows budget data adjusted for inflation. These amounts are shown according to price levels in 2006. Hence, we can see that both domestic revenue and total expenditure (the whole budget) have been growing steadily in real terms, while GBS has remained fairly steady and low. It is worrying that total expenditure is growing faster than domestic revenue collection. It is evident that GBS cannot be used to cover the spending gap. Non-concessional borrowing has been used for this purpose in the last two budgets.

Table 2: GBS compared to domestic revenue and total expenditure, 2006-2011 – in billion Tanzanian shillings (real, base year 2006/07)

	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12
Domestic revenue	2,739	3,451	3,742	3,689	4,228	4,952
Total expenditure	4,761	4,947	5,936	6,469	6,958	7495
TZS GBS	764	845	823	777	578	651

According to the 2012/13 Budget Speech, domestic revenue will be Tanzania Shillings 9,077 billion and GBS will be 842 billion (using an optimistic exchange rate to convert the commitment of $495 million[8]). Hence, GBS is equivalent to less than a tenth of domestic revenue collection (9.2%). It is 5.5% of the total budget of Tanzania Shillings 15.119 trillion.

How much money is involved in all budgeted development aid? In the 2012-13 budget estimate, the total revenue from grants (Aid) and concessional loans is Tanzania shillings 3,156 billion. Of the amount, Tanzania shillings 842 billion (26%) is GBS -equivalent to about a quarter of total revenue from grants.

4: Foreign money (GBS) compared to domestic revenue

Another interesting trend in the budget figures shows the steady growth in domestic revenue (the yellow bars in **Chart 2**), which is outpacing the more or less stable GBS. Even though this includes government borrowing from domestic sources (not only taxes and non-tax revenue), it shows an encouraging focus on self-sufficiency in relation to GBS.

In the coming years the Government of Tanzania can increase this independent revenue. One prime way of doing so would be by decreasing the tax incentives to investors which are currently causing enormous revenue loss. It is reported in "Tax Competition in East Africa: A race to the bottom? Tax Incentives and Revenue losses in Tanzania" that tax incentives to companies cost the country **a minimum** of Tanzania Shillings 381 billion (USD 174 million) **a year** - one third of the amount of GBS in 2012/13. All Tanzanian tax exemptions and incentives combined may cost the country up to TSH 1.8 trillion a year, that is, more than double the amount of GBS. Revising the tax incentives regime could swing the Tanzanian budget from

[7] 2012-13 is not shown because the budget estimate in the budget speech is fairly unreliable and won't be easily comparable to the previous years' data.

[8] Analysis based on yet-to-be-published actual budget figures (as opposed to the budget speech) put the 2012-13 amount of GBS at 628 billion TSH.

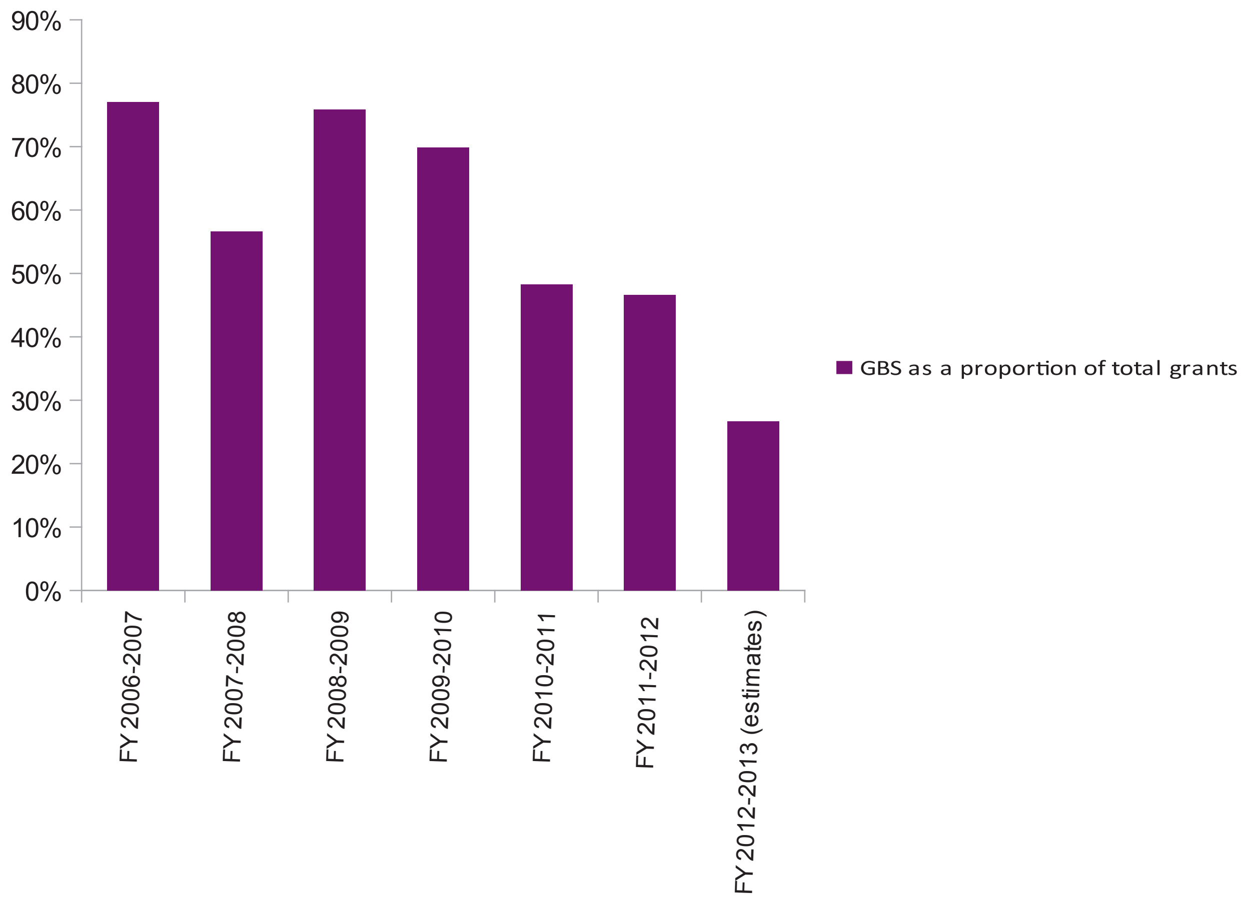
a deficit to a comfortable surplus. IMF research shows that tax incentives are not even the main reason for foreign investors to choose to invest in a country. Good infrastructure, low administrative costs in running businesses, a stable political situation and predictable macro-economic policy are all more important considerations for investors[9].

The Government of Tanzania is making progress by continuing to scrutinise existing mining contracts. In future it stands to benefit if it implements the Tax Justice Network-Africa recommendations on tax exemptions and incentives, revising existing investments and by putting in place a solid policy and legal framework for making sure citizens benefit from its future natural gas investment.

5. GBS in grants: Donors are increasingly using other aid instruments

Chart 4 below shows GBS as a proportion (percentage) of total grants in the red bars. 'Grants' means all the concessional development aid that is paid by donors to the Tanzanian central government. In addition to GBS, this means direct funding to sector budgets, soft loans, and projects that are channelled through the Ministry of Finance.[10]

Chart 4: GBS as a proportion of total grants



Since 2006 GBS has been fluctuating in relation to total grants in the Tanzanian budget. Chart 4 shows that GBS was equivalent to a large proportion of grants between 2006 and 2010. In 2006/07 and 2008/09 GBS was close to 80% of all grants, following the idea that donors should pool their funds and support the Tanzanian development strategy in general rather than earmarking funds for specific expenditures. GBS dipped close to half (57%) in 2007-08

9 "Tax Competition in East Africa: A Race to the Bottom? Tax Incentives and Revenue Losses in Tanzania" pp. 2-4

10 Some projects and bilateral project funding to NGOs and UN agencies is also not shown in the budget, so 'grants' does not cover all development cooperation funds in Tanzania.

and fell below half in 2010-11. In 2011-12 and 2012-13 the budget estimates predict that GBS will be at a very low level in the grants mix - below 30%[11]. This analysis does support the idea that donors are moving away from GBS as an aid instrument. Why they are doing so is discussed below in section 6, Changing opinions on GBS.

Table 3: GBS compared to total grants - TSH figures and GBS as a proportion of the above. 2006-2013 - billion current Tanzanian shillings (not adjusted for inflation). 2012-13 figures are estimates.

	FY 2006-2007	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013 (estimates)
Total grants	992.100	1,573.200	1,245.600	1,405.300	1,627.400	2026.00	3,156.70
GBS as a proportion of total grants	77%	56%	75%	69%	48%	47%	26%
GBS in TSH-Exchange rate as at 31.12 (billion TSH)	764.5	890.4	944.6	981.7	785.4	944	783

The declining proportion of GBS in relation to total grants shows that donors are increasingly earmarking their funds and channelling them to specific areas, rather than letting the Government of Tanzania choose where to invest the aid money in line with its development strategy. The following section discusses the reasons for this including; the lack of tangible poverty reduction, lack of progress on policymaking and implementation, the damage to Tanzania's reputation brought by corruption scandals, followed by the financial crisis and the rise of conservative politics in donor countries.

6. Changing opinions on GBS

GBS has been used in Tanzania since 2001. Originally, when GBS was the new trend in development aid, it was envisaged that most development aid would be channelled through GBS. In principle, GBS is still the donors' and the Ministry of Finance's favoured aid instrument. In DfID and Irish Aid's joint country programme evaluation for 2004/05 to 2009/10 states that "*It is inconceivable that such a significant contribution to spending [in priority service provision areas] could have been made through other aid modalities*"[12]. According to several donor respondents[13], GBS dialogue also provides a valuable - and rare - forum for DPs and the Government of Tanzania to discuss important overarching policy issues.

However, as seen in the statistics, the GBS levels have been decreasing in recent years. Several donors have also announced that their future GBS contributions will remain at current levels or decrease. The reluctance to channel more funds through GBS is caused partly by the lack of progress on poverty reduction, partly on the climate of a continued lack of improvements in governance, and partly by changing political and spending priorities in donor countries.

The most noticeable sign of the decrease was the dip in the 2010/11 GBS levels from 2009/10. There are several reasons for this. First, the EPA corruption scandal was revealed in 2007/08 affecting GBS commitments for 2008/09 when two donors held back their performance tranches. But 2008 also saw the worldwide food crisis, which prompted donors to give extra

[11] However, the budget estimates for 2011-12 and 2012-13 are likely to be on the high side - the figures up to 2011 are based on actual expenditure.
[12] Joint Irish Aid and DfID country programme evaluation Tanzania 2004/05-2009/10, page VI
[13] Various discussions about GBS with donors and analysts, 2010-2012

funds by "frontloading", i.e. paying 2010 commitments in 2009. These two trends balanced each other out for 2009/10. The reasons for the decrease in 2010/11 were that one GBS donor, the Netherlands, pulled out in 2009, while commitments of some remaining donors also decreased. DfID and Irish Aid both remained GBS donors after their 2009 evaluation report which stated that "quality, efficiency and equity issues need to improve" (*p.7*). After this, GBS has come back down to its planned levels, although because of its rise in 2009, it appears to be declining more[14].

Another reason for the lack of continued investment in GBS is the increased pressure in the development sector for value for money and results-based management. The main aim of GBS is to reduce poverty. But the question here is 'Does it do so?' It's next to impossible to say whether the persistently high poverty levels in Tanzania are linked to GBS levels but it is clear that, at least, income poverty is not decreasing. Recent and on-going GBS evaluations by the EU and DfID-Irish Aid also do not show that it contributes to a decreasing level of poverty. The DfID- Irish Aid evaluation from 2010 states that "However, GBS has not led to improvements in the quality or efficiency of services[15]". Despite that, GBS is just one among several aid instruments supporting public expenditure. If poverty levels were to decrease as a result of GBS it can equally be stated that project aid as well as the use of government tax and non-tax revenue has not led to poverty reduction.

The same evaluation is also cautious about GBS's effect on government accountability. It reports that "Whilst GBS has been successful in providing increased discretionary funds to high priority areas, increases in democratic accountability through programmes designed to complement GBS have not been achieved and GBS has had limited impact as an instrument of policy leverage[16]" (p. VI). Hence, while GBS - and government spending overall - have not made a dent in income poverty, the situation is made worse by the perception of increasing profligacy in the budget (such as budgets for allowances and workshops that don't improve the quality of life for citizens). Even if there is no obvious corruption or scandal taking place, several donors probably concur with the DfID-Irish Aid evaluation's conclusion that for GBS to be effective, it requires "better policymaking, budget formulation and budget scrutiny" and that in the absence of these fundamentals, there is no commitment to at least increasing GBS. The question here is whether the same conclusion applies to any form of aid in support of the government budget, be it tied to specific expenditure or provided as a general contribution to the budget (GBS)?

At the time of writing this brief, a fresh GBS evaluation commissioned by the EU is taking place for Tanzania and its results are expected in March 2013. The same evaluation has already been undertaken in Zambia, Tunisia and Mali. One key finding is that, as the British and Irish found three years ago ("*a limited impact as an instrument of policy leverage*"), 'you can't buy reforms'. GBS only works for supporting areas where there is already government commitment. However, the EU evaluations in other countries do show that GBS increases spending on social services and leads to positive, continuous and predictable improvements. The question is whether the political will exists in Tanzania to turn economic growth into benefits for the majority population. The issue of policy leverage (conditionality) to support this is discussed in the next section.

14 The summary on donor perceptions is gathered from interviews with GBS Development Partners in 2010, 2011 and 2012.
15 Joint Irish Aid and DfID country programme evaluation Tanzania 2004/05-2009/10, page VI
16 ibid.

7. GBS - more or less conditionality?

GBS demands trust in the goodwill of the recipient government. Originally it was intended to strengthen the competence and accountability of recipient governments by making more use of their own systems, hence strengthening the financial management skills involved. It was also seen as a step away from donor conditionality, since funds would be pooled to help achieve the country's overall development strategy and not donor-specific favourite projects. Therefore donors' control of the funds ends when money is transferred to the Ministry of Finance. During such a time as the Government's commitment to equity, redistribution and good governance is unclear, this creates a contradiction between donors' desire to support Tanzanian development and to support Tanzanian government autonomy. Hence there are technocratic monitoring instruments to create checks and balances for GBS funds. There is a complex monitoring framework, which includes the Performance Assessment Framework (PAF), the Public Expenditure Review (PER), and various sector indicators. Currently, GBS functions best in countries with robust and well-functioning governance institutions. In Tanzania the process around tracking GBS progress regularly causes tensions in DP-government relations.

As mentioned above, the DfID-Irish Aid evaluation report from 2010 states that GBS "*has had limited impact as an instrument of policy leverage*" (p. VI). According to a respondent at the European Commission, this is in many ways the opposite of how GBS (and ODA in general) is perceived in donor countries. Hard-line politicians may assume that aid is a useful conditionality instrument[17]. Such groups and political parties have gained power in many European countries in recent years. Partly because of this pressure for results and conditionality, many DPs may prefer to move their funding into stand-alone projects where it is clearer how the money is spent but such projects are mostly small-scale and difficult to fit into a coherent national development strategy. Furthermore, project aid serves to save the government money for the particular project and accordingly does not change government overall spending (*fungibility* of aid). This trend of 'projectisation' is real but, according to experts, it is unlikely that the development sector will turn all the way back to one-off projects. A more likely scenario is an increased funding focus on more clearly delineated issues but still at the central government level.

8. Complex tools to implement a simple idea

On the DPs' side, harmonising their priorities is an on-going journey. At one point in time the Performance Assessment Framework (PAF) was considered to be bloated with far too many indicators. Rather than focusing on the key indicators that are important to all donors. It became a collection of every indicator that was important to any donor and 'harmonising' meant adding more, rather than cutting down. The PAF was criticised, among other things, for including conditions that were deemed very important in one year, but dropped the next year, and indicators whose non-fulfilment had no consequences. A question asked was at a point in time was "*If the indicator was not that important, why include it in the first place*?" The mix of these conditionalities and tranches resulted in a mixed message to Government that often made it difficult to understand the actual impact of not delivering on the conditions. It became complex therefore to understand which condition results in disbursement from which donors and what amounts they would then disburse.

Additionally there was a feeling that GBS discussions and the GBS annual review became a list of complaints as progress on each indicator was queried. As a result, discussions were

[17] Interview with European Commission in Tanzania, on 20.6.2012

not as constructive as one might wished[18]. Arguably, attempts by DPs to tighten PAF control in the past have been counter-productive to fostering dialogue and cooperation[19]. However, the DPs recognise these challenges and are persistently working to address them.

Accordingly, the PAF for 2012 has been changed. Mainly, the number of indicators has been reduced but some new ones have been brought up. One new indicator is linked to following-up unresolved Controller Auditor General (CAG) queries as an "*Action on Outstanding Matters*" from the preceding 2 years. In addition, donors have added a condition for themselves to speed-up the disbursement of GBS funds. The main change however is that the PAF now covers three years rather than being renegotiated year by year, which will allow a longer timeframe for achieving targets.

9. Conclusion

Corruption scandals like the External Payments Account (EPA) embezzlement, lack of convincing efforts for poverty reduction, negative CAG reports and experiences of public financial management problems combine with harder economic and political times in OECD countries to dent traditional donors' willingness to fund the Government of Tanzania directly. However, the setbacks in GBS are less relevant for the revenue of the Tanzanian budget now than they have been in the past. The proportion of GBS in the budget and in proportion to domestic revenue is declining. Tanzania is becoming less and less reliant on aid from traditional OECD donors because of exploiting its own natural resources and receiving investment from new donors. It is often said now that '*Tanzania is not a poor country*'. But as long as Tanzania does receive aid, general budget support is still a useful and Tanzania-centred method for delivering that aid.

But **where are the Tanzanian people in this**? We have seen that the aim of GBS is poverty reduction yet its benefits are mostly seen in an increase in social services spending while poverty remains unchanged. The discussion forum of GBS is lacking in good faith. Budget support answers to two of the five pillars of aid effectiveness: donor harmonisation and alignment with country systems. Another pillar, Democratic Ownership, can be achieved if citizens and civil society get involved in scrutinising the revenue side of the budget. Civil Society Organisations and parliamentarians have started getting involved in recent years, but civil society involvement still needs more dedication, focus and strategy. The GBS arena maybe a good place for civil society to practice its role of reminding decision-makers and DPs about their responsibilities to the people, since it will need to do so much more forcefully in relation to extractive industry investments soon. After all, the major share of spending by the government stems from the taxes imposed on the citizens of Tanzania and NOT the citizens of donor countries. Tax exemptions granted by the government on utilisation of the Tanzanian citizens' national property and resources often benefit foreign investors and government officials rather than the population these politicians were elected to serve. The following recommendations may help make the most of general budget support to Tanzania.

[18] Interview with EC officials as above; GBS Annual review 2011; Claussen & Martinsen 2011
[19] Op.cit and DfID - Irish Aid evaluation 2010

10. Recommendations

- The Tanzanian government could insist on a minimum contribution from the donors for GBS in order to decrease administrative transaction costs further.
- The PAF, although thorough, is essentially a self-evaluation. A third party assessment panel, comprising of parliamentarians, civil society, government and donors would make for more objective monitoring.
- Non-Governmental Organisations would have a good opportunity in getting involved in PAF reform, since this guides Government of Tanzania and donor behaviour relating to development cooperation - Tanzanian citizens' money. Many DPs are open to civil society involvement in GBS fora.
- Tanzania's CSOs are keen to be involved with the Joint Assistance Strategy for Tanzania (JAST), the Annual Policy Dialogue and other DP-GoT fora. This needs a thorough understanding of the issues, general as well as sectoral expertise, inputs on content as well as process, and close coordination between organisations.

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- Mr Tomi Särkioja, Economic Counsellor, and Mr Juho Uusihakala, Governance Counsellor, Embassy of Finland
- Mr Stefan Schleuning and Ms Riikka Torppa, Economics, Governance and Regional Integration section, Delegation of the European Union
- Mr Richard Moberly, Senior Economic Adviser and Mr Angus Miller, Department for International Development, UK

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