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Ownership and Donorship: Analytical Issues and a Tanzanian Case Study

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During the 1990s development funders[1] officially incorporated into their rhetoric the ideal of passing control of the design, implementation, and monitoring of projects and programmes to recipient 'stakeholders',[2] a goal summarised in the term 'national ownership'. Ownership has joined a list of funder-agency concerns that in recent years has included governance, institutions, poverty reduction, sustainable development, participation, and decentralisation. Whether or not economic performance improves with greater ownership, the move to encourage recipient country ownership represents a change in the aid relationship.

Numerous and detailed policy conditionalities characterised the Washington Consensus programmes of the 1990s. The rhetoric of ownership appeared to signal a retreat from that approach to the relationship between funding agencies and recipient governments ('development partnerships'). This article explores the implications of a commitment to recipient ownership. The conditionalities associated with loans and grants are central to the discussion, particularly in the context of the Millennium Development Goals. Most attention has focused on the seven poverty reduction goals. Less has been directed to goal eight, which calls for new partnerships for development. The article discusses these issues in the context of recent developments in aid delivery in Tanzania.

The definition of 'ownership' is central to an analytical discussion. The meaning varies across donors, lenders and governments, in part reflecting the history of agencies and intergovernmental relations, as well as ideology.[3] For example, the interpretation by the Swedish International Development Agency (SIDA) of ownership, which was profoundly affected by the politics of international aid in Sweden from the 1970s onwards, differs considerably from that of the World Bank.[4] Similarly, the Ethiopian government's more literal interpretation and the more funder-accommodating approach of the Tanzanian government are influenced by the different histories of these countries. The lack of an agreed definition arises partly because recipient control of development assistance means different things in different concrete circumstances. In addition, vagueness may serve the interest of parties less willing to reform the more obvious manifestations of 'donorship' (a funder-driven process). Thus, one must be cautious in attributing too much meaning to the emerging consensus among development funders that ownership is central to aid policy.[5]

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The pursuit of greater national ownership of development funding is tied to the emergence of new aid delivery methods ('modalities').[6] These include a shift from projects to various levels of budget support, general and sector wide (so called Sector-Wide Approaches, SWAps).[7] Both direct-budget support and SWAps are intended to simplify aid administration and rationalise the relationships among development funders, and between development funders and recipient governments. Donors provide budget support and SWAps as vehicles to shift from project aid. SWAps are intended to be more efficient and more coherent and to enable greater ownership by stakeholders in the recipient country. In principle, in a SWAp, donors do not earmark funds for particular inputs or activities, but rather pool their funding together with other donors, to provide financial support for related activities. These activities are to be designed and implemented within an overarching sectoral policy and financial framework whose formulation, management, and monitoring should be led by, or 'owned' by, the government and other national stakeholders. There is also a presumption that the processes of policy and formulation within a SWAp include broad consultation within a country. As Cassell (in Lind and McNab 2000:425) put it: "The most fundamental change is that donors will give up the right to select which project to finance, in exchange for having a voice in the process of developing sectoral strategy and allocating resources ... becoming a recognised stakeholder in negotiating how resources are spent replaces project planning" .

Both budget support and SWAps have been supported on the grounds that they reduce transactions costs, a concept that has been applied rather loosely, as Killick (2004) argued. In this context it refers to the expectation that pooled funds, less administration, and less project duplication, may reduce the burden on recipients of implementing aid. However, as the literature has shown and as the case study below confirms, there are contradictions beneath the expectations of a shift to programme aid or budget support. For example, for SWAps to work properly, donors must compromise on internal procedures. It may be relatively easy to agree on common indicators and reporting formats, but harder to harmonise procurement and financial management practices, which vary among donors (Yamada 2002). Thus, some sector-wide programmes have involved continued earmarking of funds rather than true pooling (*ibid*). SWAps are also subject to uncertainty over the medium to longer run, since there is no guarantee of continuity in funder policies and practices.

Understanding ownership also involves tracing the links between these delivery modalities and other mechanisms of the aid relationship. Foremost among these is the Poverty Reduction Strategy Paper (PRSP) process. It is intended by development funders that PRSPs, SWAps, and budget support would together make it easier for a recipient government to assume ownership of development. However, 'donorship' is unlikely to be overcome by only changing delivery mechanisms and creating new policy documents.[8]

The following section reviews some of the literature on ownership and conditionality, develops an alternative framework to link the two concepts, and raises the continuing problems of conditionality and donorship. Afterwards, the article examines ownership and conditionality in the context of the poverty reduction budget support programme in Tanzania and it then draws out brief conclusions.

Ownership and Conditionality

Ownership and Conditionality: The Literature

There has been a growing literature on conditionality and ownership. White and Morrissey (1997) consider four possible outcomes of ex-ante conditionality in which donor and recipient utility are either positive or negative with respect to increasing levels of aid and associated contingent policies. In this approach, aid disbursement is a linear function of policy conditionality. The authors illustrate that in all four cases ex-ante conditionality is ineffective in promoting policy change. Moreover, the utility relationship needs to be known in advance, because interventionist measures can lead to a worsening of results for all parties in a range of situations.

However, this approach presents a world of defined independent utility curves abstracting from the complexities of ideology, influence and power inherent in aid negotiations. By presenting divergent and independently generated utility curves, it precludes the possibility of recipient ownership. It treats financial aid and conditionality as two goods with clearly defined opportunity costs to donors and recipients, and implicitly assumes that the funder and recipient have equal bargaining power, subject to their budget constraints. While this assumption may be relevant in some cases, it has not been so in Tanzania.

Killick (1997, 1998) also relies on neoclassical utility-driven decision-making, and presents conditionality in a principal-agent framework. The funders are principals who must design contracts to ensure that recipients, as their agents, further the goals of the principal. He argues that structural adjustment policies have mixed results, not because of inappropriate design of the policies,[9] but because they have not been properly implemented due to intrinsic problems with conditionality. He concludes that incentive mechanisms in adjustment conditionality have failed to align the behaviour of the agents (recipient countries) with the priorities or utility of the principal (the World Bank and the IMF). The fundamental problems have been the divergence of interests between the two parties and the frequent lack of credibility of enforcement when conditionality compliance is judged as unsatisfactory.

Based on a sampling of 21 countries, Killick (1997:492) concludes that "the probability that agreed Bank-programme measures will be implemented is a function of the extent to which government and its officials perceive this to be in their own interests". This leads him to advocate an end to conditionality and its replacement by ownership, selectivity, support and dialogue. Ownership should be based on a broad domestic consensus, and in practice the wider the participation the greater the level of ownership. The argument implies that the Bretton Woods institutions need to be more selective in their lending policies, loaning only to governments with a "dedicated commitment to sound policies" (Killick 1998:179). In addition, they should be more generous with their support, so that governments can "eas[e] the political management of change" (*ibid* 1998:183). Finally, an effective dialogue needs to be generated, which convinces government officials of the necessity of adjustment. In return, International Financial Institutions (IFIs) should be flexible in accepting programmes from governments even if they fall slightly short of what they consider optimal.

Killick's contribution is constrained by acceptance of the logic and beneficial impact of standard adjustment policies. The possibility that failure to meet conditions might result from inappropriate design of adjustment packages is not considered.[10] His position could be interpreted as implying that ownership arises when recipient governments independently formulate standard adjustment programmes.

Ownership and Conditionality: An Alternative Approach

Conditionality, defined as actions required of the recipient government in order to receive development assistance, is at the heart of ownership. Once the recipient and assisting agency establish a mutual understanding, which invariably implies a diplomatic understanding between governments, or governments and multilateral agencies, conditions on assistance become a topic of discussion. Superficially, it would appear that conditions on assistance are, by definition, inconsistent with ownership. Were this the case, full ownership would be impossible, because no aid is or can be extended without conditions.

The IMF has recognised this problem, and deals with the dilemma by concluding that conditionality and "full ownership" are incompatible, then argues that varying degrees of ownership can be achieved within a framework of conditionality.[11] This implicitly *quantitative* view of ownership and conditionality does not capture some important aspects of either conditionality or ownership. More useful is an analytical framework that considers conditionality in terms of its motivation, purpose, and potential for causing conflict between partners. The analysis begins with the generalisation that conditions on granting assistance cannot be eliminated, but they can be addressed transparently and with a more equal partner dialogue that enhances recipient ownership.

Conditions can be organised analytically into four categories: (i) legally binding requirements on the development funding agency, arising from its relationship to its government or governing body; (ii) those based on technical considerations; (iii) for bilateral agencies, those derivative from their national constituencies, which include the recipient's commitment to a poverty-focused development strategy; and (iv) those motivated by the funding agency's desire to modify the behaviour of the recipient government with respect to political, social and economic development (see Table below).

Category (i) conditionalities are required in order for funding agencies to conform to the requirements set by their operating rules (see United Nations Conference on Trade and Development 2000:198), and represent the 'core conditionality' for all development funding. For example, the articles of the IMF commit members to the pursuit of exchange-rate adjustments for "an effective balance of payments" and of credit targets aimed at "reasonable price stability". These conditions arise from the legal framework and system of agency oversight, which require financial transparency, demonstration of effectiveness of expenditure, and adherence to the statutory mission of the agency. They set the basic legal and operational framework for any development funding. This is frequently complicated by the centrality of IFI conditionality, which not only affects the recipient countries but imposes constraints on bilateral aid that might be linked to IFI programmes.

Financial risk management by an agency is a complex issue that is not purely technical. Where trust between the partners is strong, reporting mechanisms and requirements will be more easily agreed than when the partnership is problematic. However, the principle that the recipient should be responsible for appropriate use of funds and that conditions will be associated with this responsibility is generally accepted.

Generally also uncontentious are category (ii) conditionalities, which have their basis in technical considerations. These arise most clearly in project funding; agencies would not fund projects if the plans did not conform to generally accepted technical requirements, which may, for example, include recommendations for engineering studies on the parameters of road or dam construction. Further, a basic function of development assistance is to transfer knowledge from developed to developing countries. This implies that in a wide variety of development assistance activities, the technical and scientific knowledge of the funding agency exceeds that of the recipient.

Category (iii) conditionalities result from 'shared values'. In most aid-providing countries there would be little or no public support for development assistance were it to go to governments that engaged in severe human rights violations, for example. In recent years the shared value of commitment to poverty reduction has been given increasing prominence. For many development funders, the recipient government must demonstrate a commitment to a poverty-focused development strategy, usually through a PRSP.[12] This commitment involves the creation of that national strategy with clear goals, and the existence of the capability to implement it. These conditions can be distinguished from those in category (iv), 'behavioral modification', in that they represent the establishing of the initial framework in which the development partnership will subsequently develop, and are usually not formally specified.

Most contentious are category (iv) conditionalities, whose explicit purpose is to alter the behaviour of governments with regard to political structures, social practice, and economic strategy. These conditionalities are most likely to involve unilateral decisions by development funders and, as a consequence, carry the greatest potential to compromise ownership of development activities. Being sensitive to the asymmetric power within an established partnership is essential to moving from donorship to ownership.

If category (iii) conditionalities link funders and recipients through general and broad commitments, category (iv) conditionalities fix the relationship more in specific policy measures. Although this typology of conditionalities may be analytically useful, the categories are not entirely discrete. Persuasion and ideology affect the definition of appropriate 'shared values'. Indeed, as Harrison (2004:4) argues, through "discursive intervention, programme lending focused on administrative reform and capacity building, and the introduction of new resource management techniques", the World Bank has sought to produce in Africa "governance states", which "represent the Bank's best efforts to embed neoliberalism in Africa". Further, contentious policies can be and often have been presented, to recipients, as self-evident truths, that is, as 'technical' conditionalities. Other factors complicate the typology of conditionalities. For example, the rhetoric of shared values assumes a relationship between two homogeneous 'agents' or communities, the government (and its electorate) in funding countries and the government and relevant stakeholders in recipient countries. As the example of the support by Britain's Export Credit Guarantee Department for the sale of a particular air-traffic control system to Tanzania (discussed below) shows, it is not always obvious that a funding government has internally shared values, let alone that there is one set of values in the recipient country.

An extreme case of behaviour-modification conditionality arises when, in the funder's view, the recipient government takes an action that violates the conditions of the shared-values partnership. In such a case, a funder may make an explicit choice to drop ownership as a part of the partnership and, perhaps more importantly, to suspend the dialogue.

The evidence discussed below suggests how an agency might deal with the four categories of conditionality within an ownership-based partnership. First, in the process of dialogue, an agency can be clear and transparent with the partner into which category a conditionality falls. For example, a condition motivated by the desire to alter the direction of economic policy would not be presented as a technical issue, though it may have a technical aspect. Second, the initial dialogue to establish partnership is extremely important. Explicit guidelines, perhaps a code of practice derivative from the Millennium Declaration, could be elaborated. As stated in a document from SIDA, transparency in the motivation for conditionalities follows from "openness and clarity concerning the values and interests that govern co-operation", and more generally from "a humble, listening attitude with respect for [recipient government] assumption of responsibility and awareness of the local environment" (Ministry of Foreign Affairs 1998:81). The optimal process would be one in which the initial partnership dialogue on shared values eliminates the need for category (iv) conditionalities. If values are shared, and the government has a clear strategy and the capability of implementing it, category (iv) conditionalities might be unnecessary.[13] While logical, this approach could be difficult in practice, since circumstances (such as the election of new governments) affecting the partnership change over time. In effect, category (iv) conditionalities involve renegotiating the shared objectives of the partnership.

The development partnership approach has a serious implication and a very practical difficulty. The implication is that agencies would be prepared explicitly to suspend the partnership dialogue if they found it necessary and repeatedly to impose behavioural conditions on their 'partner'. While this would be a drastic step to take, suspending partnership would be more consistent with national ownership than continual use of behaviour modification conditionalities.[14]

Table 1: Categories of Conditionality

Category	**Funder Motivation**	**Commentary**
(i) Legal obligations and shared values (core conditionality)	These conditions derive from legal requirements set by funder governments (such as financial accounting)	Non-negotiable except in detail
(ii) Technically -based	Projects and programmes must be consistent with generally accepted scientific and technical knowledge	Non-negotiable
(iii) Shared values and commitment (core conditionality)	Need to conform to values of the government's constituencies (for example, protection of basic human rights, commitment to poverty reduction)	Negotiable within the bilateral dialogue, but cannot be suspended (can overlap with category (iv))
(iv) Behavioural modification	Desire to induce the recipient government to: (a) alter its political institutions; (b) change its social policy; or (c) adopt a particular development strategy	Negotiable, but might be rare if initial partnership dialogue achieves its purpose

Ownership and Donorship

The problem with the term 'ownership' is operational, not definitional, since its meaning is obvious: the authority and responsibility to take final decisions over the object or process which is owned. Ownership does not involve complete authority, since the use of all objects and control of processes are subject to social controls. For example, one may own a car, but the way in which one drives it and its mechanical condition are subject to regulation. Even private ownership, a fundamental right in capitalist society, is not complete, and restrictions on its exercise vary even across Western countries. These restrictions do not render the concept vague; they merely complicate it and make it dependent upon the social context.

We use the adjective 'recipient' to mean ownership beyond the government to include stakeholders. 'National ownership' refers to the country population as a whole, achieved through some domestic process of political consultation. Government ownership is more narrow, and self-explanatory. For development assistance, national ownership requires as a minimum that the recipient government have control of the design, implementation, and monitoring of its development strategy, including specific projects and programmes, and the development funders' role is advisory, not decision-making.[15] Government ownership does not require that the government is democratic or non-democratic, or for it to consult its people broadly or not at all. However, the purpose of development assistance is to benefit the population of a country, not the government. To this end, the government should act as a conduit through which the assistance flows. If national ownership is to be more than *government* ownership, that control should arise in a context of credible consultation with national stakeholders. Government and national ownership is consistent with a narrow range of responsibilities of the government and stakeholders to funders, with proper accounting and absence of corruption being the most obvious. These 'owner responsibilities' are discussed below.

If government ownership is realised, it requires a co-operative partnership between the government and development funders. This co-operation may be fraught with tension, bargaining, and compromise. Further, the relationship cannot escape a fundamental asymmetry of power between development funders, on the one hand, and recipient governments on the other. The relationship evolves dynamically and is always in the process of becoming. Perhaps it is this asymmetry and the long-standing practices associated with asymmetry that explains why development funders have been slow to realise the full implications of ownership of development assistance.

The form ownership takes and the problems of achieving it change over time. Whatever the form, ownership dynamics imply the renegotiation of partnerships to make them less unequal in bargaining power, more tolerant of differences in views, and based upon the recipient government and national stakeholders driving the development process. If successful, the outcome of this process of change is that control of development assistance passes to the recipient government and stakeholders. The move to recipient ownership may conflict with the institutional interests of development funders in a number of ways. These occur most obviously for development funders whose approach is project-focused with explicitly or implicitly tied assistance.

The previous practice of donorship involved a funder-driven process, frequently involving aid tied to suppliers in the assisting country. An essential characteristic of the 'donorship regime' was an omniscient external judgementalism. The funder reserved the right to pass unilateral judgment on the appropriateness of and commitment to policies prescribed for the recipient government. In contrast, a national ownership regime implies that assessment of policies passes to the recipient government, with consultation with the funder. National ownership does not require development funders to suspend all judgements; rather, it implies that those judgements arise out of an interactive process with national stakeholders.

Donorship incorporates the presumption that if development assistance fails in its goals, the blame lies with the recipient government. This approach can be seen in a paper from the Overseas Development Institute, which repeats a view commonly found in funder documents: "[recipient] governments need to be convinced of the need for sound policies, rather than coerced" (Foster 2000:7). This type of comment is often accompanied by invoking the need for the recipient government to show 'political will'. While this may seem bland and non-controversial, it is in the donorship tradition. The comment makes a number of presumptions inconsistent with a dialogue based on ownership:

- that there exists a set of 'sound' policies which the development funders know and recipient governments do not (the recipient is ignorant);
- that recipient governments must not only be informed of the sound policies of which they are ignorant, but require convincing of the need to implement these (in the absence of funder advocacy, the recipient lacks the judgement to distinguish good policies from bad ones); and
- that in the past, development failures arose from the mistakes of omission or commission of recipient governments, which were not in whole or part the result of unsound policies of the development funders.

A variation on the sound policies criticism of recipient governments is that they may be aware of the policies, and aware of the need for them, but fail to implement them because of special interests within or outside the government.[16] In such circumstances, the argument goes, development funders are justified in their criticism of policy choices, and the criticism may strengthen domestic supporters of sound policies. This argument is also in the tradition of donorship, for it implicitly suggests that institutional, political, and economic interests do not motivate the development funders themselves. The ownership equivalent of the 'sound policies' statement would be: donors and recipient governments should engage in dialogue to identify sound policies on the part of each, and each should be convinced of the need to implement these.

Two further terms, 'political will' and 'political commitment', require deconstruction. In the absence of a concrete specification of the political context in which a government operates, the term 'political will' has limited meaning. For example, two governments in parliamentary democracies may be faced with similarly difficult and politically controversial economic decisions. If one government has a large majority and the other a tiny one, it is not analytically useful to accuse the latter of a lack of political will for not implementing a controversial policy. The problem would not be a lack of will, but a lack of effective power. 'Political will' and 'political commitment' obscure understanding of policy constraints in a country, rather than facilitating it. These terms fit well into the donorship mode, precisely because they are black boxes and tautological. A funder could explain project or programme failure by 'lack of political will', with no fear of refutation, and no need to assume responsibility for the unfavourable outcome.

Ownership in Tanzania

The Origins of Budget Support in Tanzania

Tanzania's relationship with the development funders has often been fractious. After a period with little access to development assistance, the Tanzanian government established a new partnership with development funders in the mid-1980s, accepting the need for wide-reaching policy change. Multilateral agencies increased development assistance by 45 per cent in 1986 and 23 per cent in 1987. Total Development Assistance Committee aid increased even more, by 40 per cent in both years. The high level of support continued into the early 1990s, peaking in 1992 with net Overseas Development Assistance (ODA) of more than US$1.3 billion (Organisation for Economic Co-operation and Development (OECD) 2001). However, in 1992 the rapid increase in assistance came to an end, in reaction to an external perception that President Mwinyi's enthusiasm for adjustment policies was waning. When fiscal and credit targets were not met, the IMF cancelled lending. Bilateral development funders perceived corruption in the granting of exemptions on import duties, the declining efficiency in tax collection, the increase in tax-free transit warehouses, and mismanagement of debt conversion programs. The Nordic countries, with the exception of Denmark, cut off aid in November 1994. Overall DAC aid fell by 28 per cent between 1992 and 1995. Over the same period, multilateral aid declined by 46 per cent (OECD 2001).

Rapprochement followed the November 1995 election of Benjamin Mkapa as president. The new government regained approval from development funders by formulating a shadow IMF programme in June and July 1996. The IMF rewarded Tanzania with a three-year Enhanced Structural Adjustment Facility (ESAF), which led to an agreement with the Paris Club in January 1997 that allowed Tanzania to join the Heavily Indebted Poor Countries (HIPC) initiative in April 2000. The accommodating actions of the government reversed the drop in assistance.

While not achieving the peak levels of 1990–2, net flows increased in 1996. To reach the HIPC conclusion point in November 2001, Tanzania had to satisfy several conditions: completion of a PRSP, implementation of a poverty reduction strategy for at least a year, three years of agreed macroeconomic stabilisation and structural adjustment policies supported by an IMF Poverty Reduction and Growth Facility (PRGF), and executing institutional policy changes.

As the government embraced the policies recommended by development agencies, some of them became concerned that Tanzania's lack of ownership was undermining the effectiveness of aid. This led to the Danish assistance agency hiring local and international advisers to investigate ways of increasing confidence between the government and donors. The resulting Helleiner Report of 1995 became a key document for both development funders and the government, and has influenced the aid discussion beyond Tanzania (Helleiner *et al* 1995). The report observed that development funders "were frequently ambivalent about the ownership issue … some demand that the government take greater control of their programmes and at the same time resist when it attempts to do so at the expense of their own preferred projects". It went on to stress that, for greater Tanzanian ownership of aid programmes and development, a new strategy was essential. It recommended that funders harmonise their rules and procedures, and leave overall co-ordination of development to the government. In 1996, the Nordic countries elaborated on the Helleiner Report by establishing five principles to govern development assistance in Tanzania:

- The development must be fully owned by Tanzania and formulated according to Tanzania's vision;
- Tanzania is responsible for the programmes and accountable for resources provided;
- Shared financing should be the leading form of assistance, with the Tanzanian share increasing progressively;
- Donors will support the shift from project to sector support;
- Only those activities given priority by the Tanzanian government could be supported by donors.[17]

On the basis of these principles, in the late 1990s the Nordic agencies, in co-operation with the Netherlands and later the United Kingdom, established a new foundation for co-operation. This group of agencies was the core of the Multilateral Debt Fund (MDF), the precursor to budget support. The funding agencies of Ireland, Switzerland and the European Commission also provided funds to the MDF. When the multilateral creditors issued the HIPC decision document in 1998, these agencies agreed to service much of the debt payments to the IMF, World Bank and African Development Bank, until Tanzania reached the HIPC decision point. As Tanzania approached this point in 2001, it was recognised that the MDF would no longer be needed. Both the MDF group and the Ministry of Finance favoured the shift to budget support. [18]

The Purpose and Principles of Budget Support

Budget support should motivate development funders to coordinate better among themselves and to reduce the administrative burden on governments. Furthermore, budget support is expected to reduce government uncertainty about aid, in terms of both the amounts and timing of disbursement. As the shift to budget support evolved, it became clear that it was tied to other institutions and instruments of development assistance and policy reform, including the Tanzania Assistance Strategy (TAS), the PRSP, the Poverty Reduction Strategy (PRS), the Public Expenditure Review (PER) and Medium Term Expenditure Framework (MTEF), and the IMF's PRGF. This paper argues that it is not possible to assess ownership issues relating to budget support without considering the links between these instruments: ownership becomes snagged in the thicket of instruments and their representative acronyms.

The basis of budget support is found in the "Principles for Promoting Harmonisation and Aid Effectiveness", approved by the local Development Assistance Committee (DAC) meeting in April 2002. The document lays out the key mechanisms through which development funders would work with the government:

- The PRS is "the dominant instrument and overarching objective for Government and development partners. Efficiently/effectively linking our work with PRS is the main rationale for harmonization";
- TAS is to be used by donors to identify the entry point for assistance, along with the PRS, PER/MTEF and poverty monitoring;
- Reducing funder transaction costs should lower Government transaction costs (and vice versa);
- There should be "quiet times" when no missions or consultations with Government are held.

Section Four of the document provided a statement of DAC targets for the country:

- to include all development assistance in the budget for FY03 [Financial Year 2003] (submission deadline in April 2002). Exceptions would be IMF PRGF assistance (disbursed to the Central Bank) and some assistance to NGOs and the private sector;
- to provide information on all development assistance to the Ministry of Finance for recording in the External Finance Department database for FY03 MTEF (submission deadline in November 2002);
- 50 per cent of appropriate development assistance to be recorded in government accounts in FY03, and 16 per cent coverage was achieved in FYs 1999 and 2000;
- sector work should be considered in the context of the PER/MTEF exercise and in consultation with Ministry of Finance.

Budget support might facilitate greater national ownership, because such aid inflows are meant to be more reliable, with the government having more control over aid and the priority policies supported by aid. The government administrative burden would be reduced by more highly coordinated funder activities. This was also the presumption made by the independent monitoring group (IMG 2003:37). Reducing the administrative burden for government would facilitate direct government management and control over development assistance.

Funding agency staff interviewed in Tanzania by the authors recognised that this gain could be reduced by increased government responsibilities resulting from a shift of tasks from line ministries to the Ministry of Finance, associated with SWAps.[19] Indeed, the presumption of reduced transaction costs through programme aid is not based in solid evidence. There are, as Killick (2004:20) argues, a number of ways in which "more aid is apt to generate more transactions costs than is commonly assumed". For example, line ministries may also find themselves with additional burdens, because they now have to account, through regular budgetary processes, for items that previously were off-budget and most likely being handled semi-autonomously by Project Implementation Units and the like (*ibid*). Further, the extent to which a shift to programme aid reduces transaction costs for recipient governments depends on other conditions: for example, macroeconomic and political stability; the degree to which funders are prepared to compromise on internal procedures in the interests of procedural harmonisation; and some protection of programme aid commitments and procedures against changing politics and personnel within funding agencies and funding countries (Yamada 2002).

A number of mechanisms have been developed that might help create government commitment to the policy priorities specified in the documents underpinning budget support. These mechanisms include the PRS process and the TAS. To a limited extent, the ownership reflected in these documents reflects national, and not only government, ownership. The PRSP incorporated contributions from consultation exercises with civil society, and the government budget received active scrutiny by parliament.[20] At least some of the activities funded through the budget with funder support involved civil society involvement in their design, formulation, implementation and review (Weeks *et al* 2003:150–68). Ownership also required government responsibility, to be achieved through financial reporting, discipline on expenditures, the appointment of internal auditors for local governments, and the quarterly Poverty Reduction Budget Support (PRBS) review meetings.

The main 'owners' of budget support were the funders who contributed to the PRBS mechanism and the government. The Ministry of Finance became the main site of government ownership. Evidence that the ministry took responsibility for budget support is found in the Technical Note on the PRBS. This note argued for replacement of the MDF with the PRBS, for the following reasons: (i) the amount of money allocated could no longer be absorbed by debt relief after HIPC; (ii) the

PRBS would allow greater flexibility in allocations to social sectors; and (iii) social spending needed to be maintained at previous levels to allow HIPC to have a significant impact on basic services.

Ownership of the PRBS was not confined to funders and the government. Because budget support is inseparable from other aid instruments, stakeholders in those instruments are also stakeholders in budget support. Furthermore, given that a country's politics are expressed in its budget, parliament and its constituency should be owners of budget support. As shown below, there have been limits on effective ownership among this broader set of stakeholders.

Budget Support and the PRSP

The complexity of ownership in budget support comes in part from the links between budget support and the Poverty Reduction Strategy Paper. PRSP linkages are found in virtually every funder-related document. The PRBS is tied explicitly to the PRSP via the Performance Assessment Framework (PAF) targets, which embody the conditionality associated with the PRBS. These targets were negotiated between the government and the bilateral donors. There is a common perception that the conditionality was substantially affected by this negotiation; that is, that the targets are not imposed as they had been in the 1980s and early 1990s.

The World Bank, IMF, SIDA, and many other agencies in Tanzania would cite the PRSP as strong evidence of ownership, because it involved provincial workshops as well as parliament. The reality was somewhat different. As in many countries, the PRSP for Tanzania was a prerequisite for reaching the HIPC decision point. While it was intended to *follow* the Tanzania Assistance Strategy process (see previous section), it was completed well over a year *before* the publication of the TAS. Members of parliament indicated in interviews that their involvement was largely perfunctory. They were unable to cite a change in the document resulting from their input.[21] The document allocated a few pages to discussing the concerns of the provincial workshops. It is not clear how these concerns were translated into changes in the operational parts of the document. One senior ministry official suggested that it had been in the interests of the country to complete the PRSP quickly in order to reach the HIPC decision point. Interviews and a review of relevant documentation revealed no convincing support for the assertion that stakeholders had a substantial impact on the PRSP. Meanwhile the IMF and World Bank rejected two Ministry of Finance drafts of the PRSPs before accepting the third version. While PRSPs were designed to encourage genuine ownership and the shared values implicit in category two conditionalities, in practice, donorship was continuing to undermine these efforts.

The PRGF explicitly plays a role in the targets underlying budget support and the PRSPs. Officials in the Swedish and other embassies emphasised the independence of the PRBS from the IMF and World Bank.[22] Yet there was a strong belief that if they did not satisfy conditionalities the IMF would suspend support for the PRBS. One senior ministry official stated, "no one will sit with you if you don't settle with the Fund. In my experience everyone will back off' (Weeks *et al* 2003:147), and did not believe the development funders when they assured him that they would be flexible on IMF conditionality. As in the structural adjustment period, the overriding factor in programme aid remains the conditionality of the IMF. Although new aid delivery mechanisms like budget support might increase the scope for national ownership, the weight of past donorship might thwart the realisation of that outcome. The trust in governments, which some hope will be built through ownership, needs to be reciprocated by increased trust within development agencies.

Budget Support and the Politics of Aid

It gets more complicated. Budget support was linked to the PRBS through the Public Expenditure Review and the closely related Medium Term Expenditure Framework. The PER was formally linked to budget support in the Memorandum of Understanding between Tanzania and development funders. The purpose was to integrate the budget process into the PER. The Swedish accord, for example, is explicit. In the section presenting Tanzania's obligation under the PRBS, SIDA requires Tanzania "to undertake regular expenditure tracking studies under the Public Expenditure Review Process". In interviews with officials of SIDA, other funder agencies, and the government, it was said that the PER with its bi-weekly meetings almost made the PRBS review process redundant. The operation of the PER was therefore critical to the nature of ownership in implementation of budget support.

The PER and MTEF were established in 1997 with the formal purposes of increasing transparency and fostering stakeholders' participation in the management of government expenditure. These institutional mechanisms involve oversight of expenditure strategies spanning three years. PER and MTEF working groups were forums involving ministries, donors and NGOs, to guide donors in their funding. Although formally driven by mechanisms created in Tanzania, and chaired by the secretary of the Ministry of Finance, the Tanzanian document went through the review process of the World Bank. The government itself drafted the report for the first time in 1999.

A senior member of the ministry argued that the PER involved the single most important process that the government had created for consultation and the review of policies and public expenditures. He viewed it as important in coordinating expenditures with the poverty targets in the PRSP and in broadening participation in the budgetary process. Government, donors and key non-government representatives, including academics, participated. However, there were complaints from members of parliament in interviews that they were not invited to PER meetings or informed of its deliberations. There were similar complaints from business organisations.

Up to 1997, the PER was a World Bank in-house exercise (World Bank 1994, 1997). As part of the implementation of the Helleiner Report there were discussions about a mechanism to build trust on expenditure matters and information flows from development funders to prevent the repeat of the deterioration of relations in the mid-1990s. In the early 2000s the PER has become a more genuine site of ownership and Tanzanian responsibility. The former commissioner for budgets and deputy permanent secretary in the Ministry of Finance played leading roles in turning the PER process into a joint process with development funders. According to most observers, the more owner-oriented format of the PER also owed a great deal to the strong commitment of one senior World Bank official.

There was, however, evidence of operational problems in the PER, with ownership implications. A non-government participant and a senior member of the Ministry of Finance complained that the PER process was one-sided with the government providing expenditure information in response to funder request. As Tsikata (2001) put it,

> Comments on the reports related to the exercise are more likely to come from donors other [*sic*] than nationals. Moreover, although the PER is supposed to be a Tanzanian document, it still goes through the review process of the World Bank leading to inordinate delays. This reduces the legitimacy of the Tanzanian consultative process.

The PER remained plagued by the problem of asymmetric capacity, with the development funders having much greater resources and more time to prepare for each meeting. Participants on the government side are under time-severe constraints and frequently the government's most effective officials cannot attend. As one active non-government participant stated, "the incentive structure is really lopsided".

While the PRBS offers administrative economies in dealing with external agencies, it also has the potential to alter the bargaining power between funders and recipients in favor of the former. However, experience has been too brief to assess its impact in this regard. Bilateral agreements on the PRBS were signed between each funder and the government. For example, in addition to a series of technical provisions, the Sweden–Tanzania accord on PRBS contained "reservations", whereby the Swedish government through SIDA reserves the right to withhold payments and demand reimbursements for "breaches of international human rights". These steps can also be taken "if events arise that may have a serious detrimental effect on the parties' co-operation". The clause can clearly activate category (iv) conditionality with all the implications discussed in the previous section.

Bilateral provisions and relations between one funder and the government of Tanzania could lead to suspension of PRBS assistance. During 2002 the UK Department for International Development (DFID) froze aid disbursements to Tanzania in protest at the Tanzanian government's decision to purchase a new air traffic control system made in the UK. According to interviews conducted for this article, DFID placed pressure on the embassies of Denmark, Sweden and Norway to suspend PRBS support. The DFID Secretary, Clare Short, argued that the air traffic control system purchase undermined the Tanzanian government's commitment to poverty reduction and that the purchase was poor value for money. Short sought to convince the UK cabinet of ministers to stop an export credit guarantee to BAe Systems, the exporters and manufacturers of what had most characteristics of a military-oriented air traffic control system. Although the British government backed the sale and aid flows resumed, the World Bank commissioned the International Civil Aviation Organisation to evaluate the purchase. The evaluation concluded that the sale lacked economic justification, after which the Tanzanian government pressed for an improved financial arrangement. This is an example of an ad hoc exercise of category (iv) conditionality with no evidence of the shared values underlying genuine ownership. Moreover, the example illustrates that unilateral donorship can be potentially magnified by the cartel relationships embedded within new aid modalities like budget support.

Conclusion

The shift to budget support in Tanzania sought to make aid more efficient and better coordinated. At the same time, the transition created its own pressures on ownership. The most important were the asymmetry of capacity between the government and development funders, and the fact that disbursements were sometimes not made in accordance with commitments. To some degree, budget support carried forward undesirable characteristics of the funder–recipient relationship.

The clearest example was the conflict between the government and DFID over the air control system. This conflict highlighted the possibility that ownership could never be complete if a country retains dependency on foreign aid. The tension between ownership and conditionality cannot be eliminated; at best, it is managed co-operatively. Given the scope for different interpretations of the implications of the ownership agenda in international aid, policy-makers and individual funder agencies need to clarify this tension in order to minimise the risk of donorship overwhelming ownership. Otherwise, it is possible that the potential for budget support to facilitate ownership will not be realised.

Additional concerns arise from the link between the new aid modalities and the PRSP. In principle PRSPs use the new aid initiatives as a mechanism to increase ownership through the involvement of stakeholders. However, given the linkage to debt relief and IFI negotiations, they arrive with considerable donorship baggage and are heavily laden with the conditionality embedded in the HIPC initiative. This article has also shown that the ownership agenda in aid cannot escape the basic issues of power relations between funders and recipients, and the limitations of 'shared values'. As Stokke put it (1996:105): "Technical devices do not change human nature or remove vested interests. They do not spirit away the asymmetrical power relationship between North and South in general or that between donors and recipients of aid in particular".

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Notes

1. The term 'donors' is frequently used to include both grant-giving agencies, such as British and Swedish aid agencies, and institutions that provide loans, such as the World Bank. While loans may have a grant element as defined by the OECD, they are not donations, and therefore lending institutions are not donors. The difference between offering grants and extending loans can have a major impact on the institutional self-interest of an agency. We therefore use the term 'development funders' to refer to both.
2. A few definitions are in order: project assistance funds a self-contained activity with a specified outcome; programme assistance is not linked to any specific project. The latter can take several forms: general budget support, balance of payments assistance, debt relief, or sector-wide approaches (SWAps). The term 'stakeholders' applies to all people and institutions with an interest in the outcome of the programme or project, in both the recipient and assisting country.
3. European Network on Debt and Development (EURODAD) (2001:3) states that ownership is a "slippery term"; Johnson and Wasty (1993:2) argue that "the notion remains conceptually elusive. Notably, it is seldom made clear as to what constitutes adequate ownership".
4. In the 1970s "there was a marked politicisation of Swedish aid policy" (Elgstrom 1992). Nyerere's emphasis upon economic and social equity reflected Swedish priorities, and Tanzania's active role as a 'front-line state' in the struggle against apartheid reinforced the relationship. "Recipient authorities were expected to be able to use the aid as they themselves wished", choosing sectors as well as projects (Elgstrom 1999:127). This might be seen as a prototype for the contemporary ownership agenda. However, the differences between the 1970s and the current period are striking. SIDA operates globally in a radically different ideological environment. And SIDA itself has changed: "initial support for Tanzania against the demands from the IMF was abandoned in favour of the one-note choir of donor voices" (*ibid*:134). On the evolution of Swedish aid policy see also Van Donge and White (1999) and Booth and Associates (2000).
5. A central element of the 'proof' of a broad commitment to African ownership has been the support of the New Partnership for African Development (NEPAD) by bilateral and multilateral agencies. For a critical analysis of NEPAD and material in related websites see Bond (2002).
6. Though in some senses new, these modalities and the ownership agenda arguably are one more turn in the endless history of circling around what Ellerman (2002) calls "the fundamental conundrum of development assistance" – the paradox of supplying help to self-help, the problem that autonomy cannot be externally supplied.
7. Strictly speaking, programme aid as opposed to project aid is not new, and there is also a history (as in British assistance to newly independent ex-colonies in the 1960s) of budget support: however, there is a revival of programme aid and a new emphasis on budget support, tied to the HIPC debt relief mechanism and to new aid objectives, including ownership (see White *et al* 2003).
8. Another source of conflicting interpretation is precisely this relationship between ownership and conditionality. Khan and Sharma (2001) of the IMF argue that conditionality is a covenant that substitutes for collateral in a principal lender–agent (borrower) relationship characterised by asymmetric information, and that ownership reflects the alignment of interests between the principal and agent, so that this collateral need not be called upon. Similarly, the World Bank

argues: "Conditionality should be understood as a credible indicator of commitment by the Bank and its partners to support a mutually agreed reform process, not an attempt to force externally designed policy changes on unwilling governments. It represents a transparent and explicit understanding of sustained external support for new and ongoing program [*sic*], formulated by the country with wide participation. The program would be owned by the country, and conditionality would define the parameters of external support" (World Bank 2000:1).

9. Killick (1998:43) writes, "there is a good deal of evidence that the type of policy changes that adjustment programs seek to secure do indeed result in higher rates of growth and other economic benefits".
10. See for example Stein and Nissanke (1999) on theoretical problems with adjustment.
11. "[S]ince only countries in some distress borrow from the IMF there is unlikely to be 'full' ownership, and the problem is really one of trying to maximize ownership within the context of conditionality" (Khan and Sharma 2001:7).
12. Discussion of the PRSP process lies beyond the scope of this article. The more important aspects are treated in an evaluation for the United Nations Development Programme, headed by one of the authors of this article (see Oya and Weeks 2004). Views of a second author can be found in Stein (2004).
13. In a seminar including Swedish officials and African leaders, it was recommended that "once the common objectives have been established, donors must accept government's leadership. This means that they should adjust own strategies and activities to the government's strategy" (MFA 1999:7).
14. It is our understanding that SIDA invoked the threat of suspension of assistance in Tanzania in 1994, for example.
15. Our operational definition is close to that of Molund (2000). The issue of definition has been treated in earlier papers (Cramer 2002; Weeks 2002).
16. There is an extensive literature within political science arguing that this problem has become even more difficult due to political liberalisation. Within this domain, the logic of neoliberal policies is seldom challenged. It is assumed that, among other things, entrenched interests and new groups entering into the political arena will weaken the autonomy of the executive to design and implement stabilisation policies, with consequences for the macro economy. Van de Walle (1999) provides a good summary of the arguments and cites much of the literature.
17. Helleiner followed the completion of the report with presentations to the Consultative Group (CG)(annual meeting of donors, CG) in Tanzania in December 1997, March 1999 and May 2000. At the latter meeting it was agreed to institutionalise the monitoring of the aid process. In February 2002, the government and donors appointed an Independent Monitoring Group (IMG) chaired by Sam Wangwe, an influential Tanzanian economist, to review progress. A preliminary report was presented to the December 2002 CG meeting with a final report published in March 2003 (IMG 2003). The report provides a mixed review emphasising that, while more progress was needed, there were improvements in the partner dialogue, trends away from project aid toward programme aid with lower transaction costs, greater incorporation of assistance into budgets, and more information for the CG meeting.
18. Tanzania became a testing ground for new programme aid approaches including budget support. Despite the rhetoric of self-reliance and independence, Tanzania has been among the most aid-dependent in Africa. This has made the country somewhat more susceptible to changes in funder policies. Aid dependence as measured by the net flows relative to GNP rose after the 1970s throughout Africa, and Tanzania's aid to GNP ratio has been in the upper quartile of distribution in both the 1970s and 1990s (Azam *et al* 1999). Between 1976 and 1981 Tanzania received an average of 55.4 of its development budget from ODA (International Labouor Organisation (ILO) 1981: 277). Later ratios were 94.6 percent in the 1999/2000 development budget, and 88, 83, 81, and 79 annually through 2003/4. Over the same period the share of recurrent expenditures financed from foreign aid rose from 19 to 32 percent. Overall, the share of all government expenditures financed from foreign assistance rose from 37 to 46 per cent (IMF 2004:55).

19. This paper is based on dozens of interviews and email exchanges with Tanzanian ministry officials, members of parliament, bilateral donor officials, consultants, leaders in business associations and trade unions in Tanzania, and members of international agencies, conducted in 2002–3.
20. For example, SIDA officers stated that in the working group on aid harmonisation they argued for as much aid as possible to go through the budget, to enable parliament to consider a complete budget.
21. Ministry of Finance officials claimed that they made many changes based on comments by stakeholders. A request to see earlier drafts of these changes was not met.
22. However, some SIDA and embassy staff acknowledge that the conditionality link between the PRBS and the PRGF does exist and is not as rigid for some donors as for others.

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