



*Assessing the performance of the
Government of Tanzania and key donors
in implementing the Paris Declaration principles within
the Tanzanian education sector*

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February 2013

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ACKNOWLEDGEMENTS

First and foremost, I would like to acknowledge the hard work, dedication, and patience of Professor Budd Hall in helping me to successfully complete this project for my client. Without Professor Hall's guidance, questions, and subject-related knowledge, this project would have been a much more daunting task.

Second, I would like to acknowledge the support and direction from Dan Thakur in providing me with a relevant and timely topic related to education development. Dan is a true example of a hardworking, and dedicated education expert, who is dedicated to both development and the belief that education is the true source of sustainable development.

I would also like to acknowledge the love and support of my wife, Serena Myrholm. Her support for this project and her willingness to sacrifice time with me to allow me to work uninterrupted was greatly appreciated. Her encouragement in completing the project was invaluable.

Finally, I would like to acknowledge Judy Selina and Professor Speers in helping me along the way through this year long process. I have had many questions, concerns, and misconceptions throughout this process, and Judy and Professor Speers were always quick to offer advice and provide corrections when needed.

EXECUTIVE SUMMARY

INTRODUCTION

With the signing of the *Paris Declaration on Aid Effectiveness* in 2005, donor and recipient countries agreed to adhere to the principles therein to ensure that development assistance would be used more effectively than in the past. The Paris Declaration aimed to change the behavior of donors and development assistance recipients by targeting and eliminating historically “colonial” donor led project financing and replacing this system with country led, sustainable development investment. Moreover, donors also agreed to streamline and harmonize reporting processes in order to reduce the transactions costs of providing assistance. Since the signing of the Paris Declaration, the OECD-DAC has conducted three surveys in monitoring the implementation of the Paris Principles within 32 countries; Tanzania was one of the countries that participated in all three rounds. Although there is an abundance of information related to Tanzania’s performance in implementing the Paris Principles, information related to sector-specific implementation is lacking. It is education sector specific implementation of the Paris Principles within Tanzania that will be assessed within this report. Furthermore, there will also be an assessment of structural aspects of the education sector where efficiency gains are required to better utilize donor and Government of Tanzania (GoT) education resources.

METHODS

The research method employed in the report centers around a literature review. Given the abundance of information available related to Tanzania’s performance in implementing the Paris Principles at the country level, only a few gaps remained in assessing the implementation at the sector level. A CIDA field staff member in Tanzania was also consulted in addressing the gaps that remained; however, this too revealed that there were gaps in the collection of data and monitoring of the implementation of the Paris Principles at the sector level, which were simply not available at any level.

FINDINGS

Internal limitations

There are several weaknesses that have been identified within literature in implementing the Paris Principles into the education sector by the GoT, Ministry and school level staff. Weaknesses in the implementation of the Paris Principles that were identified in the literature are listed below.

- The further need to improve the collection and dissemination of education data (sector wide);
- Limited capacity at all levels within the GoT, especially in relation to financial management and the procurement of resources, results-based management, human resource management and training, and oversight (country and sector wide);

- The need to further strengthen Public Financial Management (PFM) and procurement systems, apart from capacity shortfalls, to improve collection and tracking of financial and resource data (Indicator 2a / 2b);
- The need to strengthen PFM and procurement systems (capacity and tracking) to reduce both the perceptions of corruption within the education sector and the wider public sector (Indicator 2a / 2b);
- The need to widen usage and uptake of the Education Management Information System (EMIS) and Integrated Financial Management System (IFMS) systems and capacity therein to reduce PFM and procurement costs while promoting wider accountability (Indicator 2a / 2b);
- Capacity development and training is needed within the education sector at all levels - Ministry of Education and Vocational Training (MOEVT), Local Government Authorities (LGAs), district, and school level, in order to improve the use of funds and transparency in their usage (Indicator 2a / 2b);
- There is reports of mismanagement of capitation grants throughout the sector as some schools and classrooms are better resourced than others within the county (Indicator 2a / 2b);
- There is need for the GoT to continue to update their budgeting system to capture all donor funds that are released within the fiscal year (Indicator 3 / 7);
- There is need for tougher requirements on donor funds to ensure that aid is aligned and conforms with national priorities stipulated within the national and sectoral development plans (Indicator 3);
- The GoT must improve its economic discipline and control of public expenditures (Mutalemwa, p.19, 2009; Indicator 3);
- The need for improved leadership on behalf of the GoT to align and procure technical assistance to ensure that it is increasingly in support of capacity development (Indicator 4);
- The need to change the culture and/or perception of technical assistance for capacity development for GoT staff in order to become more open to learning from experts and donor staff within the education sector (Indicator 4);
- The use of general budget support (GBS) demands that the GoT strengthen PFM and procurement systems to ensure greater use of country systems by donors, and continued support of GBS by donors (Mutalemwa, 2009, p.19; Indicator 5a / 5b);
- The need to work closer with donors, especially multilaterals, in reducing parallel implementation units (Indicator 6);
- The need to increase restrictions on donors and improve leadership in ensuring that development assistance is provided through Program-based Approaches (PBAs; Indicator 9);
- The need for further results-based management (RBM) training at all decision-making levels within the sector and within the wider public sector (Indicator 11);

- Improve mutual accountability through assisting in, and improving upon, joint sector assessments that already take place (Indicator 12).
- The need to improve the relationship between GoT and donors by ensuring that “both parties appoint the best people to represent them” and provide incentives to do so. Currently there are few rewards for donor or GoT staff to invest the extra time needed to build effective partnerships and to streamline procedures required to reduce transaction costs (Mutalemwa, 2009, p.19; Bermingham, 2009, p.141; Indicator 12).

External limitations

Throughout the assessment there were several relative weaknesses identified in adhering to the Paris Principles by donors, namely in how donors interact with each other and the GoT and how they choose to apply aid. Weaknesses in the implementation of the Paris Principles that were identified in the literature are listed below.

- The ultimate aim of the Paris Declaration is results, these results need to be measured in terms of educational outcomes rather than enrollment numbers and education inputs by Development Partners (Sector wide);
- The need for donors to work closer together with the GoT to ensure that all development assistance that is released is captured in GoT budgeting (Indicator 3)
- The need to ensure that reliable, comprehensive, and timely information is provided in relation to FY disbursements at the country and sector level to help harmonize GoT budgeting and to ensure more assistance is captured within the government budgets (Indicator 3 / 5a);
- The need to further coordinate technical assistance with the needs and priorities of the GoT (Indicator 4) ;
- The need to ensure that technical and expert assistance is indeed building local capacity as to make the assistance sustainable in the long-term (Indicator 4);
- The need to remain committed to the Joint Assistance Strategy Tanzania (JAST and JAST II) agreements in making use of GoT PFM and procurement systems, especially within the education sector (Indicator 5a / 5b);
- The continued need to reduce the amount of aid that is tied (Indicator 5b / 8);
- The continued need to provide assistance through PBAs, especially within the sector (Indicator 9);
- The continued need for the Development Partners Group (DPG) to ensure harmonized procedures amongst Development Partners and to coordinate operations with the GoT (Indicator 9);
- The need to further reduce the amount of missions overall, and to ensure that the missions that cannot be avoided are joint (Indicator 10a);
- The need to increase the amount of joint analytic work and to make greater use of the World Bank’s Country Analytic Website (CAW) to reduce the duplication of work (Indicator 10b);

- The need to increase institutional memory of Development Partners to reduce the duplication of work for the GoT and other development agencies (Indicator 10b);
- The need to continue to provide technical assistance in order to improve results-based management (RBM) within the greater public sector, and more specifically within the education sector (Indicator 11);
- The need to continue to participate in, and contribute to, joint reviews within the education sector, as they form a valuable aspect of the development and improvement of the interventions within the sector (Indicator 12);
- There is no mechanism to ensure greater compliance to commitments that Development Partners make, therefore better communication and budget forecasting between field and headquarter staff is required to ensure that commitments are realistic and honored (URT, 2008c, p. 28; Indicator 12).

RECOMMENDATIONS

Paris Declaration related recommendations for the GoT and Ministry staff

Recommendation 1: Remain committed to the Paris Declaration principles, and establish sectoral implementation plans and policies. Participation in the GPE's education sector development effectiveness assessment would likely serve a beneficial first step. The Government of Malawi has been an exemplary model in this respect, as it has not only applied the Paris Declaration in its national development plan, but has also contextualized it for sectoral application (Collins, 2009, p.182). A key aspect in ensuring that commitment to the Paris Principles is maintained is to place greater restrictions on how and what donors provide assistance to, by strengthening requirements and placing greater restrictions on donor funds to ensure aid conforms to government priorities. This could also have peripheral benefit of changing the asymmetrical relationship between donors and the GoT. The revisions of a local development effectiveness agreement, or an inclusion of one within JAST, that takes into account local issues related to development effectiveness, namely capacity development would be another positive step.

Recommendation 2: Continue to place emphasis on improving the collection of education data for use in developing national education and poverty reduction strategies. As identified in a recent Uwazi report (2011), discrepancies in education data and information are commonplace (2011, p.10). Increasing the effectiveness of interventions and policies within the education sector in Tanzania hinges on credible and reliable information collection and analysis. This could be done through continued training in regards to data collection within the sector and further collaboration between the national statistics bureau, in sharing both information and skills in the collection and analysis of education statistical data.

Recommendation 3: Place greater emphasis on improving capacity at all levels, namely at the LGA, district, and school levels, in relation to financial management, procurement, human resources management and transparency therein. To achieve this, the GoT must take a more active role in ensuring that technical assistance is used primarily for improving local capacity; national leadership in this area is vital for government-wide change to occur. The perception of

corruption, which is a capacity-related challenge, is a significant barrier to improving development effectiveness within the sector and public sector as a whole as many donors are unwilling to relinquish greater financial control. Improving financial management at the local level will provide substantial cost-savings within the sector as a whole.

Non-Paris Declaration related recommendations for improving development effectiveness for the GoT and Ministry staff

Recommendation 1: Improve the quality of teaching and learning and overall quality assurance by: ensuring the equitable provision of appropriate materials, equipment and facilities to cater to children with additional needs and girls; improved teacher education training and practical in-service training for teachers; increasing monitoring teacher attendance, ensuring teachers are spending the appropriate amount of time on improving literacy and numeracy skills within their classrooms, and eliminating corporal punishment by teachers; fostering greater commitment to professional ethics and standards by teachers, and; supporting teachers in implementing current best-practices and teaching methods within their classrooms. According to Sumra & Rajani (2006), all education improvement reforms will be ineffective without “motivated and competent teachers” who are committed to the profession and have a strong sense of professional responsibility (2006, p.4-5). A key first step will be improving school monitoring and evaluation of school performance overall by properly funding, training, and empowering school inspectorates and engaging community organizations and parents. According to the 2010 JESR, the role of school inspectorates must be increased in order to improve education outcomes (p.42).

Recommendation 2: the GoT should look for alternative means of funding the sector development budget, instead of relying so heavily on donors this was also highlighted in a recent HakiElimu (2011) report. Lessons could be learned from the governments of Kenya and Uganda. Instead of having donors account for the vast majority of the development budget in the education sector, the GoT should exert greater financial control over this aspect to ensure that the development budget is effectively implemented. As domestic revenue continues to grow rapidly the GoT should ensure that external budget support to the development budget declines in relative terms (Thorton et al., 2011, p.xii). Local communities could likely be mobilized to aid in the construction of more classrooms through fundraising and volunteerism and would have the added benefit of increasing community ownership over education provision (SACMEQ, 2011, p.5).

Paris Declaration related recommendations for Development Partners

Recommendation 1: Development partners must continue to remain committed to using GoT public financial management (PFM) systems within the education sector and within the public sector as a whole. Development partners must work closer with the GoT to ensure that development assistance is reflected on the national budget. This can be achieved by providing clear, comprehensive, and timely information to the GoT and by providing multi-year funding information and commitments. Although general budget support (GBS) is not perfect, it is one of the most effective means of strengthening government capacity to maintain economic discipline and to control public expenditures (Mutalemwa, 2009, p.19). Increasing the proportion of development assistance in the form of GBS is likely one of the best ways assist to ensure aid is

captured within GoT budgeting and is effective in strengthening local capacity in relation to PFM.

Recommendation 2: Development priorities within the education sector, and wider public sector, ought to focus on capacity development. This can be achieved by ensuring that technical assistance is coordinated with, and initiated by, the GoT. As much as possible, technical assistance needs to be in the form of technical cooperation, with the emphasis placed on capacity development. Capacity development of donor agency staff also requires attention, and can be achieved by reducing staff turnover, orientate new staff appropriately into the development context in Tanzania, and ensure they understand fully the education situation within Tanzania. Development Partners must also create incentives for their staff to collaborate with GoT staff, donors, and other stakeholders. Embedded within the Accra Agenda for Action there is a realization that collaboration is time consuming and difficult. Therefore, Development Partners must try to build incentives for agency staff to build effective relationships with all stakeholders. The Paris Declaration was aimed at changing the behavior of donors and recipients alike, and without a change in culture through incentives it is unlikely the desired changes will fully occur (Bermingham, 2009, p.141).

Recommendation 3: Through the Development Partners Group, Development Partners must continue to harmonize their structures to ensure reporting and related administrative tasks become increasingly streamlined and are in line with GoT systems. The greatest challenge in improving harmonization between Development Partners and the GoT is to reconcile headquarter priorities with field realities (Steer & Wathne, 2010, p.479). In order to improve progress in relation to harmonization, Development Partners will need to continue to decentralize decision-making to local agencies to ensure that they are flexible and making decisions that are contextualized to the local development situation and are in line with national policies. Further harmonization also relies on improving the predictability of aid and making longer-term commitments, using country systems, while harmonizing reporting structures between agencies.

Recommendation 4: Continued progress in creating mutual accountability frameworks in which Development Partner's and the GoT can hold each other accountable in relation to commitments and actions is required. Any effective mutual accountability framework will need to take into account the inherent power imbalance between Development Partners and the GoT and will require a mechanism for enforcing compliance to commitments and actions (URT, 2008c, p. 28-29). Although the IMG plays an important role in this process, there is nothing to coerce either side to implement IMG recommendations. The creation of a viable mutual accountability framework would require high-level agreements between Development Partners and the GoT with an embedded mechanism for enforcing compliance to the outlined agreements.

Non-Paris Declaration related recommendations for Development Partners

Recommendation 1: Improve institutional effectiveness within donor agencies by taking a longer-term perspective to development and reform by increasing the tours of duties, improving the orientation to the field, and assisting staff in forming a whole sector perspective to education development. High field staff turnover has greatly reduced the effectiveness of many Development Partner agencies within Tanzania. This could be addressed by enforcing longer-

tours and by recruiting more local Tanzanian staff and thereby improving institutional memory and maintaining skills within the agencies.

Recommendation 2: Promote local accountability by engaging civil society organizations (CSOs) and local stakeholders. The emphasis should be placed on building national ownership rather than solely local government ownership. According to Dyer (2005) dealing with CSOs has historically been “left with more junior officers” in many donor agencies. Without engaging CSOs and other local stakeholders, the desired education reforms will likely take longer and will not be as effective. This should be done by inviting CSOs to the policy table and providing them with accurate information about the priorities and agreements between donors and the GoT.

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1.0 INTRODUCTION

1.1 PROJECT CLIENT AND PROBLEM

As a signatory to the *Paris Declaration on Aid Effectiveness* (2005), Canada has committed to adhere to the principles outlined therein. In order to gauge how well donors, including Canada, and the Government of Tanzania (GoT) have implemented the Paris Principles into the Tanzanian education sector an assessment is required. Unfortunately, Tanzania did not participate in the Global Partnership for Education (GPE)/ Fast-Track Initiative (FTI) study (2011) on the implementation of the Paris Principles into the education sector; therefore, this project will serve as a piece of the overall assessment of how well the Paris Principles have been implemented into the education sector in Tanzania.

The Canadian International Development Agency (CIDA) is Canada's aid agency and its mission is to lead Canada's international efforts to help people living in poverty (Canada, 2009, p.5). Dan Thakur, Senior Education Specialist, operates within the Thematic and Sector Specialist Division (TSSD) in the Geographic Programs Branch (GPB) of CIDA. Situated within this context, the TSSD provides strategic technical advice to geographic programs in seven thematic and sector concentrations: education, health, governance, environment, natural resources, economic growth and gender equality. Thakur is specifically charged with providing technical input into CIDA funded education programs within the Sub-Saharan region, most notably Ethiopia, Mozambique, Malawi, Kenya, Tanzania and various other countries that receive CIDA program funding in the region. As Thakur would like to determine how development effectiveness within the education sector in Tanzania could be further increased, it is necessary to first assess how well the Government of Tanzania (GoT) is currently doing in meeting the five principles of aid effectiveness set forth in the Paris Declaration (2005). This report will assist and further inform Thakur in regards to best-practices and results being achieved in relation to the Paris Principles within the education sector.

1.2 PROJECT OBJECTIVES

The purpose of this research project is to inform CIDA's program and funding decisions in relation to the education sector of Tanzania. The final product is an assessment of how well the GoT and its Development Partners have implemented the Paris Principles within the education sector in Tanzania. Furthermore, ongoing hindrances to development effectiveness within the sector have also identified. Required actions for moving forward in improving development effectiveness within the sector are also provided. Providing further research on development effectiveness within the Tanzanian context and providing recommendations for improvement for the client is the ultimate purpose of this project, therefore the research and recommendations will be used at his own discretion.

The driving research questions behind this project are:

- 1) How well has the GoT and its Development Partners implemented the Paris Principles into the education sector, specifically within basic-education?, and;
- 2) What factors are hindering the effectiveness of development spending within the education sector of Tanzania?

Delineating from the second research question this project will also explore:

- 1) What issues have been identified by the GoT, Development Partners, civil society organizations (CSOs), academics, and other stakeholders as being impediments to further development effectiveness within the sector? and;
- 2) What actions could be taken to strengthen the partnership between Development Partners, specifically CIDA, and the GoT and to improve development effectiveness within the sector?

Following, the objectives of this research project are twofold: *to assess* development effectiveness in the education sector of Tanzania, namely the basic education sub-sector, in relation the five principles of aid effectiveness and *to identify* factors that are hindering development effectiveness within the education sector of Tanzania. This project will serve to identify weaknesses in both GoT and donor practices in implementing the Paris Principles into the education sector. Furthermore, there will also be a brief discussion of development effectiveness issues that fall outside the Paris Principles framework, providing an assessment of the development situation within the education sector in Tanzania. This study does not, however, include any in-depth discussion of gender barriers or gender analysis within education service delivery within Tanzania, and could be an area of further research. Researching gender inequality within the sector in relation to development effectiveness would be beneficial.

1.3 RATIONALE

As CIDA strives to become more accountable to both aid recipient countries and Canadian taxpayers there has been increased pressure on programming personnel to ensure that project and sector spending within recipient countries is efficient, effective, and sustainable. A recent Auditor General report (2010) on CIDA's aid effectiveness strategy also provides further motivation for sector specialists to ensure that their programs are aligned with CIDA policies and are improving overall in relation to CIDA's aid effectiveness agenda. To improve the effectiveness of CIDA development spending in education it is imperative for the organization to fully understand, primarily, how well the GoT and donors have implemented the five principles of aid effectiveness within the education sector and, secondly, to better understand what factors are hindering development effectiveness within the Tanzanian education sector. To this end, it is recognized by both CIDA and the GoT that academic and research institutions play an important role in "generating and sharing knowledge" and in providing advice to the GoT, donors, and other stakeholders in improving the development process within the country (URT, 2006a, p.7). Academic research, like this report, serves a valuable purpose in acting as an independent monitor of development cooperation and effectiveness within Tanzania and further promotes mutual accountability of the GoT and donors as stipulated in the Joint Assistance Strategy of Tanzania (URT, 2006a, p.7).

As CIDA's primary mission is to help those living in poverty around the world, there has been increasing attention being paid to the role that education plays in alleviating poverty. Education research consistently reveals that sustainable economic development cannot be achieved without human and social development which is inherently dependent on education delivery that includes literacy, numeracy, and critical thinking skills. The education literature is clear that investing in education yields varied economic benefits by directly increasing the productive capacity of individuals and directly resulting in more rapid GDP growth (Schultz, 1961; Becker, 1964; Romer, 1990; Lucas, 1988; McMahan, 1999; Woodhall, 2004, Cremin & Nakabugo, 2012, p. 505). Literacy in particular is directly linked to improved health, lower fertility rates, lower rates of infant mortality, better social integration, and improved rates of participation in all aspects of social, economic, political, and cultural life (Cremin & Nakabugo, 2012, p. 505). Moreover, "investment in primary education has shown particularly high rates of return to both the individual and society at large (Psacharopoulos, 1985, 1994)"; therefore, primary education is considered by most development experts as "the most powerful means for reducing poverty and laying the basis for sustained economic growth, sound governance, and effective institutions"(McMahan, 1999; Bruns et al., 2003; Turrent & Oketch, 2009, p.357). Due to the effectiveness of education in reducing poverty and improving quality of life it is "both a goal of development and a means to its achievement" (Cremin & Nakabugo, 2012, p. 505). Due to current perceptions of the effectiveness of education in reducing poverty, support for education has played a pivotal role in CIDA's development interventions abroad.

Given the importance of education delivery within CIDA programming, it is imperative that ongoing research is conducted to gauge how well the agency has supported education initiatives within partner countries. Therefore, this document will be used by Thakur to inform technical input into CIDA funded education initiatives within Tanzania and to inform other stakeholders of areas of improvement in implementing aid effectiveness reforms and improving overall education delivery within Tanzania. The client is interested in hearing different perspectives, from difference sources, of how well aid effectiveness reforms are implemented within his region of focus.

This project will support the client's understanding of the complexities of development spending within the education sector of Tanzania and to provide an accurate and informed technical information regarding sector financing and spending within Tanzania. The client has communicated the ongoing need to gather information related to the implementation of the Paris Declaration within the education sector and the need to identify possible hindrances to further development effectiveness within the sector. Therefore, gaining a better understanding of what has taken place and what issues need to be addressed is of central concern to the client. It is expected that this report will remain confidential (upon the discretion of the client) and will be used predominantly by Thakur to inform his technical input into the CIDA's support of the education sector of Tanzania.

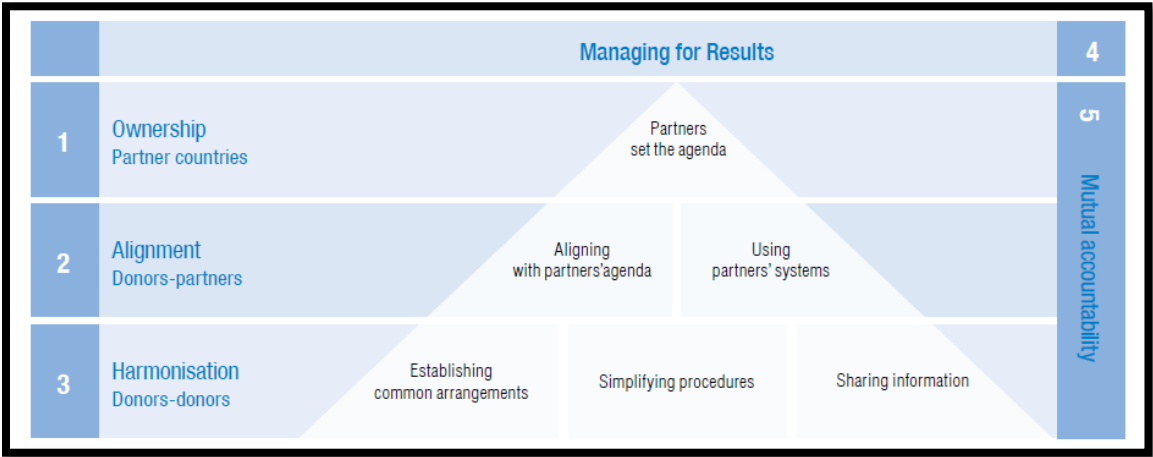
1.4 BACKGROUND

1.4.1 Aid effectiveness agreements and CIDA's role

As a signatory of the *Paris Declaration on Aid Effectiveness* (2005) and the *Accra Agenda for Action* (AAA; 2008), CIDA has committed to adhere to implementing, and to encourage the implementation of, the five principles of development effectiveness that are outlined therein; ultimately the purpose of the Paris Declaration was to change the behavior between and within donor and recipient countries (Lemhil, 2008, p.1). The Paris Declaration and the Accra Agenda aimed to transform the delivery of aid into “a working partnership between government and donors by harmonizing, aligning, and managing objectives, agendas, systems, and procedures”, and in effect changing the historically paternalistic underpinnings of aid provision between two unequal parties to that of a partnership based on mutual trust and accountability, better adapted to post-colonial conceptions of development and to the role recipient countries must play in that process (Acedo, 2009, p.107; Bermingham, 2009, p.131).

The Paris Declaration is the signed agreement that resulted from a high-level meeting between representatives from more than one hundred countries, multilateral organizations, and civil society organizations (CSOs) who pledged to make development assistance more effective, and even acknowledges to a certain extent that these parties have sometimes been part of the problem. The Declaration, which encourages donors and recipient countries to work closer together by building partnerships to improve aid spending, stipulated five areas in which development effectiveness could be increased: through increased ownership by recipient countries, through alignment of donor funds with recipient country development priorities and systems, through harmonization of spending between donors and recipient countries, by managing projects for results, and through improving mutual accountability (OECD, 2005).

Figure 1.4.1: Paris Declaration Principles



Source: OECD, p.19, 2011

The Accra Agenda served to further facilitate agreements to ensure that developing countries play a larger role in the implementation of the Paris Declaration development framework, and pressed all stakeholders to step-up implementation of activities' and interventions established to achieve the targets and deadlines set out in the Paris Declaration (Acedo, 2009, p.107). The Accra Agenda specifically zeroed in on the ongoing need for institutional incentives within bilateral and multilateral agencies to utilize partner country systems and to improve collaboration between agencies and between the recipient government and agencies – this was perceived to be one of the largest impediments to successful implementation of the Paris Declaration aid effectiveness reforms (Bermingham, 2009, p.137). However, the greatest impediment to improving aid effectiveness is the fear of misuse of donor funds (Bermingham, 2009, p.137). This legitimate fear, however, has resulted in debate surrounding whether development assistance can actually improve living standards of those in recipient countries and is also a constant liability for political support for providing development aid.

Although the literature is quite clear that development assistance can have positive economic benefits within recipient countries, “aid’s impact on growth depends on the quality of the recipient country’s institutions and policies” and “works better” within countries that have better policy management (Turrent & Oketch, 2009, p.358). As a result, donor agencies have placed increased pressure on partner governments to report on spending, and continue to scrutinize internal audits to ensure that public funds are not misused abroad (Bermingham, 2009, p.137). The fear of misuse of funds continues to sustain high transaction costs associated with the provision of development assistance. It is this fear that the Accra Agenda aimed to alleviate through the establishment of more meaningful partnerships between donor and recipient countries, of which Canada enthusiastically endorsed. The Paris Declaration, with further momentum provided by the Accra Agenda, has begun to create the change in behavior it intended.

In 2009, the Auditor General of Canada reviewed the aid spending habits of CIDA and made recommendations for improving aid delivery and strengthening aid effectiveness within the agency. In response to the Paris Declaration and the Auditor General’s findings, CIDA has implemented their own *Aid Effectiveness Agenda* (2009) which incorporates key Paris Declaration elements and Auditor General recommendations by agreeing to focus their development efforts on specific countries, untying aid, focusing on results, strengthening local leadership, and by encouraging efficiency and accountability both within and between CIDA and recipient countries. Ultimately, CIDA’s *Aid Effectiveness Agenda* (2009) was developed to satisfy their international commitments, demonstrate their desire to use Canadian public funds as effectively as possible, and to further improve the sustainability of their development spending within recipient countries. Beyond committing to internationally recognized principles of aid effectiveness, Canada has committed to focus on specific sectors within its development programming, taking into account their limited resources and their comparative advantage within each sector (Canada, 2009, p.8). Sectors that have become a large focus of CIDA support are

education, health, agriculture and democratic governance (Canada, 2009, p.8). Canada also recognizes long-term nature of development, and has further committed to provide more predictable aid, over multiple years (Canada, 2009, p.9).

1.4.2. CIDA's support of the education sector in Tanzania

Education delivery has become focus of CIDA programming since the Millennium Development Goals targets were set in September 2000. Education is considered by many development professionals as the linchpin of development, given the many economic and social benefits that education provides; moreover, women's education is perceived as the most crucial in the rapid improvement of societies and economies across the developing world (Cremin & Nakabugo, 2012, p. 505). Canada has played a significant role in promoting the achievement of Millennium Development Goal 2 (MGD 2), Achieving universal primary education throughout the world, through the World Bank's Education-for-all (EFA) Fast-Track Initiative (FTI). As a result of the EFA-FTI and other efforts to reach MDG 2, global education is advancing quickly and there has been much progress in global and education-specific policy dialogue on development effectiveness. Coupled with the Paris Declaration, the FTI has been "instrumental in drawing attention to the inefficiencies inherent in the current aid architecture" specifically as it relates to the provision of education development assistance (Bermingham, 2009, p.131).

At the global level, quality of education, institutional, infrastructure, and resource constraints (both financial and human) are still major barriers to the accomplishment of the MDG 2 and the provision of more efficient educational delivery (Bermingham, 2009, p.130). Although progress has been made since 2005 in relation to aid effectiveness within the education sector, there is, as Acedo has identified, still much more work left to be done to implement more contextualized policies, and therefore more transformative policies, that take into account the varied education and development contexts throughout the world (Acedo, 2009, p.108). Time and time again, research related to the current status of education across the developing world seems to focus on the continued need for improved quality, better monitoring of results, and accountability within recipient countries' education sectors (Bashir, 2009, p.160). Furthermore, there is also need for donors to further harmonize their reporting, procuring, and financial management with each other and with partner countries (Bashir, 2009, p.160).

Within the 2009-2010 reporting period, CIDA's development assistance to Tanzania totaled \$114.63 million; this aid was provided through bilateral, multilateral, and direct sector support (Canada, 2011, p.2). Within the same time period, bilateral support to Tanzania totaled approximately \$91.04 million, with emphasis on improving access to quality primary education and healthcare (Canada, 2010, p.22). Of this bilateral support, \$61.53 million was contributed towards education delivery within Tanzania, or approximately 68 per cent of bilateral assistance to Tanzania was dedicated to supporting education (OECDStat, 2012). Of the total that was contributed to education about 95 per cent was in the form of sector budget support, and therefore fully aligned with national priorities and utilizing GoT financial and procurement

systems. In 2010, Canada contributed a total of \$391.37 CAD million (See Appendix 1a & 1b) towards education development throughout all of the countries receiving CIDA development assistance (worldwide) through both bilateral and multilateral channels. Due to relatively large amount of bilateral and multilateral aid flowing into Tanzania -approximately \$2,946.31 million in 2010- it is in all stakeholders' interest ensure that this development spending is being used effectively and sustainably in order to achieve their shared development goals, specifically in relation to the education, which received at total of \$232.59 million in the same time period (OECDStat, 2012; See Appendix 2).

Key development goals, shared by both CIDA and GoT, include improving access and quality of primary education, strengthening health care, reducing poverty overall, and combatting HIV/AIDS (URT, 2005). In compliance with its own *Aid Effectiveness Agenda*, CIDA has focused its education spending through SWAp support via Tanzania's Education Sector Development Program. The key aspect in which CIDA has prioritized in its support to education in Tanzania includes direct financial contributions and technical assistance of the Education Sector Development Program (ESDP; Canada, 2010, p. 1). The ESDP, which was implemented in 1997 and revised again in 2008, was established to allow stakeholders to participate in education development in a more meaningful and aligned manner. This initiative has set the basis for further education medium-term development initiatives in Tanzania, including the CIDA assisted Primary Education Development Program (PEDP) I (2002-2006) & PEDP II (2007-2011).

CIDA describes the current joint-donor Tanzanian education sector budget support regime, specifically geared towards the fulfillment of the Education Sector Development Plan (2008; ESDP) as ensuring that the assistance will focus "on a number of issues" ranging from the improving access, quality, and institutional capacity within the sector (OECDStats, 2012). CIDA expects that the current funding structure to the education sector will not be limited to only "nation-wide progress in the education sector" but will also result in improved GoT capacity to manage and administer the sector, especially in relation to transparency, accountability, and public financial management" (OECDStats, CRS, 2012). Canada recognizes that aid that is effective in improving education outcomes has beneficial long-term effects on economic growth, and important spillover benefits to health, well-being and the wider society that may not be as easily econometrically measured (Dreher et al., 2008, p.308). This currently operational program support agreement between Canada and the GoT, addresses some of the most pressing issues within the education sector to help ensure that quality, capacity, management, accountability and transparency, and donor-GoT cooperation improve throughout the duration of the funding cycle. Many of these issues will reappear throughout this report, revealing the timeliness and effectiveness of this current CIDA intervention.

1.4.2 Overview of the Tanzanian education sector

The administration of education within Tanzania is shared between Zanzibar and Tanzania Mainland (UNESCO, 2011b, p.11). This report will focus specifically on the current status of education on Mainland Tanzania. On the Tanzania Mainland, the provision of education is under the direct control of the Ministry of Education and Vocational Training (MOEVT), which is tasked with all policy development and monitoring. Education on Tanzania Mainland is also overseen by the Prime Minister's Office for Regional Administration and Local Government Authorities (LGAs) and the Ministry of Community Development, Gender and Children (DPG-ED, 2012). The education sector consists of four sub-sectors: Basic education, Folk education, Higher education, and Technical and Vocational education and training (ED-DPG, 2012). This report will draw most from the statistics and published data from within the Basic education sub-sector which consists of pre-primary, primary, secondary, and non-formal education and development effectiveness therein. On the island of Zanzibar there is only one ministry that administers education, the Zanzibar Ministry of Education and Vocational Training (zMoEVT; UNESCO, 2011b, p.11).

On Tanzania Mainland, basic education is guided by several interventions, policies, and plans. The most instrumental interventions within the sub-sector, as related to this study, are the Education Sector Development Program/Plan I & II (ESDP I & II; 2001-2007/2008-2017), and the corresponding Primary (PEDP; 2007) and Secondary Education Development Programs (SEDP; 2010). The sector and sub-sector plans are aligned with the medium-term National Growth and Poverty Reduction Strategy I and II (MKUKUKTA I & II as it is known in Swahili). These effective interventions have been very successful in increasing access to education at the primary and secondary stages and Tanzania has received much praise from the World Bank, UNESCO, and many other development organizations for improving access. Due to rapidly growing enrollment rates, more recent interventions have begun to focus more on the delivery of quality education, instead of focusing only on creating more space to contain students.

As a result of coordinated efforts and improving policy implementation capacity, the GoT, with donor support, has made remarkable achievements within the education sector since 2001. Ongoing progress within the education sector that are highlighted in the 2011 Education Sector Analysis (ESA) include a larger education sector budget, achievement of universal primary education (MDG 2), continuing growth in enrollment at all levels of education, and the re-positioning of TVET to better respond to market needs and diversify training and skill attainment to match the labor market (UNESCO, 2012, p.7-8). Furthermore, the 2011 EFA Global Monitoring Report has also championed the reforms that have been made within the education sector in Tanzania.

The GoT increased education spending faster than economic growth in recent years by increasing the proportion of the national budget allocated to the sector, which is a tremendous investment in human capital and sustainable development (UNESCO, 2011, p.11). It should be

acknowledged that aid played a central role in supporting policies that supported this progress within the sector, which serves as a testament of cooperation between donors and the GoT (2011, p.12). The 2011 UNESCO report also acknowledges that the GoT, increased spending to education in the form of abolition of primary school fees in 2001 and large-scale classroom construction programs, has reduced the number of children out of school within the country by about 3 million between 1999 – 2008 (2011, p.106). Moreover, recent SACMEQ learning assessments reveal significant improvement in reading and mathematics scores within the country, albeit from a rock-bottom baseline, as the quality of education still remains a real problem in education delivery (2011, p.11).

Table 1.4.2: Tanzania education sector by numbers

Education	to the top
Youth (15-24 years) literacy rate (%), 2005-2010*, male	78
Youth (15-24 years) literacy rate (%), 2005-2010*, female	76
Number per 100 population , 2010, mobile phones	47
Number per 100 population , 2010, Internet users	11
Pre-primary school participation, Gross enrolment ratio (%), 2007-2010*, male	33
Pre-primary school participation, Gross enrolment ratio (%), 2007-2010*, female	34
Primary school participation, Gross enrolment ratio (%), 2007-2010*, male	105
Primary school participation, Gross enrolment ratio (%), 2007-2010*, female	105
Primary school participation, Net enrolment ratio (%), 2007-2010*, male	96
Primary school participation, Net enrolment ratio (%), 2007-2010*, female	97
Primary school participation, Net attendance ratio (%), 2005-2010*, male	79
Primary school participation, Net attendance ratio (%), 2005-2010*, female	82
Primary school participation, Survival rate to last primary grade (%), 2006-2009*, admin. data	74
Primary school participation, Survival rate to last primary grade (%), 2005-2010*, survey data	91
Secondary school participation, Net enrolment ratio (%), 2007-2010*, male	-
Secondary school participation, Net enrolment ratio (%), 2007-2010*, female	-
Secondary school participation, Net attendance ratio (%), 2005-2010*, male	26
Secondary school participation, Net attendance ratio (%), 2005-2010*, female	24

Source: UNICEF Statistics, 2012

The GoT and development partners face many obstacles in further improving education delivery within the entire country. Tanzania faces many of the same issues that other aid dependent countries face in education delivery throughout the world: donors are concerned with quality, while recipient governments are very concerned about the need for greater “harmonization of reporting, procurement, and financial management” (Bashir, 2009, p.160). Rose (2009) found

that wherever aid is scaled up (or increased) in education sectors around the world, short-term constraints such as qualified teacher shortages often emerged (p.118). Shortage of qualified teachers and administrators is one of the largest factors hindering efficient service delivery and quality in the education sector in Tanzania, as the push to hire under-qualified and poorly trained teachers to increase enrollment rates has resulted in poor quality and unsustainable operations within many districts.

There are other obstacles in the delivery of quality education in Tanzania, namely the predominantly rural structure of Tanzanian society, where only 30 per cent of the population live in urban areas according to UN-Habitat. Delivering education to populations that are widely dispersed through a wide geographic area is met with limited human resource capacity within the sector as a whole. Establishing and maintaining schools over large and sometimes remote jurisdictions is difficult and oftentimes expensive, doing so with very tight financial constraints and low administrative capacity increases this challenge. Providing a meaningful education that is valued within the highly agricultural based economy of rural Tanzania is difficult and has previously resulted in high rates of attrition within primary education (although this is changing) and low transition rates between primary and secondary education. The largely rural population poses serious administration and delivery problems as both the GoT and Development Partners strive to provide relevant and accessible education that benefits all Tanzanians. More than 80 per cent of the estimated 43.7 million Tanzanians still depend on farming for their livelihood, even though there is some movement amongst the urban populations towards micro-enterprise and informal, non-agricultural economic activity (UNESCO, 2012).

Regional inequalities in education delivery and quality remain to be addressed, due to the complex policy problems associated with the limited ability of school boards to recruit and retain qualified teachers to more remote areas with higher student-teacher ratios (UNESCO, 2011, p.17). Despite recent indications that the GoT has made great strides in improving access to primary education, the quality of that education, high drop-out levels, and low transition levels to secondary and tertiary education have become central concerns, revealing that much effort is still required in fully accomplishing the aforementioned shared development goals. The central policy issue within the sector is rightfully quality: poor quality results in less value for money, undermines efficiency gains from better management, and reduces demand for education amongst the poorest groups (World Bank, 2011b, p. vii).

Tanzania is, however, one of the few sub-Saharan countries that are currently on-track to meet the Millennium Development Goal 2 (MDG 2): Universal access to primary education. This success is coupled with growing concerns, as rapid expansion has over-stretched educational infrastructure and human resources (URT, 2010f, p.13), sector issues which have resulted from rapid expansion include:

- *Large class sizes due to shortages of teachers and inequitable education funding:* The average classroom to student ratio remains 1:66, while the average qualified teacher to

student ratio slowly reduced to 1:49 in 2011 (URT, 2011a, p. 31). These ratios drastically change depending on region, especially between rural remote areas and wealthier urban centers, revealing serious equity and deployment issues;

- *Poor quality of education due to limited curriculum resources and weak teacher capacity:* Recent audits by HakiElimu (2011) reveal that teachers are often absent and not in the classrooms, either in the staffroom or completely absent from the school. Another study revealed that “Tanzanian teachers spend among the least amount of time teaching compared to others worldwide, and there is no evidence to suggest this situation may have significantly improved” in recent years (Sumra & Rajani, 2006, p.4). There is an ongoing need to develop meaningful and applicable curriculums in each subject area, the desperate need for more qualified teachers and teacher resources, the need for better pedagogical training for teachers, and a stronger commitment and enforcement of professional standards and ethics within the profession (2006, p.5);
- *Limited learning resources for teachers and students due to limited financial resources, late release of funds, and mismanagement:* The pupil to textbook ratio in almost all surveyed LGAs and schools that participated in the 2009/10 Education Sector Performance Review range across subjects between 5:1 and 67:1 (URT, 2011b, p.53). Funds for teacher resources are also scarce and are often released late, if at all. Recent audits within the sector also reveal some financial mismanagement at the local level in the purchasing of textbooks, much of the funds released to the LGAs simply do not make it to the schools;
- *Limited infrastructure, such as desks and classrooms:* In certain areas classrooms remain small and crowded. In most areas there are not enough desks for students, forcing many students to sit on the ground. The use of technology within the classrooms is virtually non-existent;
- *Poor sanitation and security due to limited school facilities and limited oversight:* Schools are often viewed as unsanitary and particularly unfriendly for young women. The female student to pit latrine ratio remained at an appalling 1:51 in 2011 (URT, 2011a, p. 31). Corporal punishment remains widespread, with children reporting that teachers holding a stick in the front of the class is still the norm. More disturbing, however, is that more than 20 per cent of sexual abuse cases among Tanzanian girls take place when travelling to or from school, and 15 per cent of reported sexual abuse cases happen in the school; in total 35 per cent of sexual abuse cases of young girls are associated with education (UNESCO, 2011b, p.12);
- *Limited participation of children with disabilities due to limited disability-friendly infrastructure and low teacher capacity in relation to special education:* In 2008, less than 1 per cent of girls and boys with disabilities were enrolled in school (UNESCO, 2011, p.12). The proportion of children with disabilities that enrolled in 2011 fell to around 0.35 per cent, 58 per cent of whom were male (URT, 2011a, p. xii);
- *Poor retention due to uncomfortable learning environments and limited practicality of learning outcomes:* High rates of attrition remain in primary education; this is coupled by

low succession rates from primary to secondary schools. Moreover, In 2011, “it is estimated that nearly half a million 7 to 13 year-olds did not enrol in school” at all (URT, 2011b, p.63). Teaching youth income-generating skills instead of rote memorization skills would likely result in even more children and youth being supported in their education endeavors by their guardians.

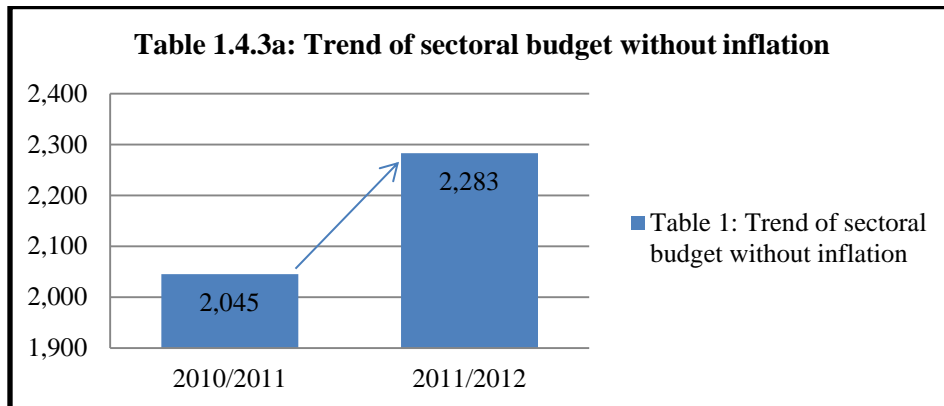
UNESCO (2011) has identified key clusters that are the underlying issues within the education sector which result in the aforementioned disparities and inefficiencies. According to this UNESCO Tanzania country programming report (2011), the majority of the sector issues can be traced to poor, inequitable education coverage, resulting from: limited financial resources and “inadequate funding”, large disparities in the way that resources are allocated within and between districts and levels of education (eg. Primary, Secondary, Tertiary), weak management of resources to ensure that quality learning and instruction, poor financial management at the national and sector level for policy implementation and service provision, overall weak capacity for evidence-based planning, budgeting and monitoring, and evaluation, and lack of proper accountability and results-based management (UNESCO, 2011a, p.14). Creating and implementing policies to address these issues would be a well-informed first step to improve the overall quality and efficiency within the sector.

In order to improve the supply of, and demand for education, and to more importantly reach out-of-school populations and to ensure retention of students, it is vital to ensure that resources flow down to schools from central and local governments (Rose, 2009, p.117). Rose (2009) found that within the education sector, absorptive capacity (where the returns to additional spending diminish) is not a major constraint even in regions where aid is being scaled up like in Tanzania. The largest constraint at the service delivery level is insufficient and unpredictable financial resources at the school level (p.117). Although Tanzania provides capitation grants to schools based on the number of students within the school, which is a system that has shown much promise in other developing countries, it still appears that resources are not always making it to schools and when they do they are often late, and therefore seriously disrupting effective education service delivery.

1.4.3 Education sector funding

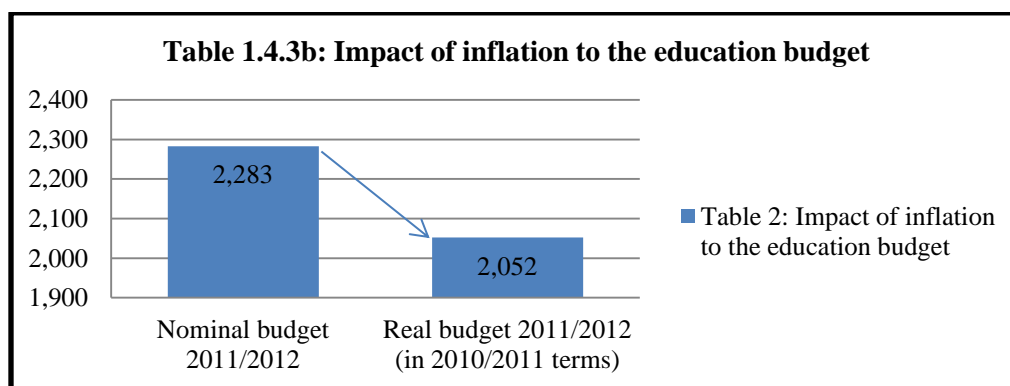
The GoT’s 2011/2012 budget is 13.526 trillion Tanzanian shillings (Tsh.) of which 16.9 per cent was allocated towards the education sector. The Tsh. 2.283 trillion education sector budget represents an increase of 11.68 per cent from the previous fiscal year of 2010/2011 in real terms (see Table 1.1), but is well below inflation (see Table 1.2). This figure, as with the majority of GoT budgeting, captures most of the projected loans and grants from Development Partners. Approximately Tsh. 5.195 trillion is sourced externally through General Budget Support (Tsh. 869.4 billion), loans and grants (Tsh. 3,054.1 billion), and non-concessional borrowing (Tsh.1,271.8 billion; URT, 2011e, p.5). Of the financial resources allocated towards education, 64 per cent of the total education budget is allocated to recurrent expenditures while 36 per cent

is allocated to development expenditures, such as building new schools and resourcing existing schools in order to further improve service delivery within the sector, according to the Tanzanian government (URT, 2011a, p.5). Development Partners play a very important role in assisting education development in Tanzania: Of the total education budget that is allocated towards education sector development (Tsh. 232,86 billion), 69 per cent, or Tsh. 161.06 billion is dependent on donor funding (HakiElimu, 2011, p. 4).



Source: HakiElimu – Education sector budget 2011/2012, 2012

This increase in funding to education, however, can be misleading as rapidly rising inflation rates must also be accounted for in budget spending to education. Although there was real growth in budget allocation to education between the 2010/2011 and 2011/2012 budgets, inflation rates outstripped this increase making the actual increase much less significant (see Table 1.2; HakiElimu – Education sector budget 2011/2012, 2012, p.1). As aforementioned, this budget represents an 11.68 per cent increase from the previous year. However, within the calendar year of 2011 inflation was 12.7 percent, according to Tanzania’s central bank, with inflation peaks throughout the fiscal year reaching over 19 per cent. Therefore in real numbers the increase in budget spending was not as substantial as it first appears and therefore “purchasing capacity” of the budget for fiscal year 2011/2012 is almost equal to 2010/2011 (HakiElimu, 2012a, p.1).



Source: HakiElimu, 2012a

Of the budget allotted to the education sector approximately 42 per cent (Tsh. 954.8 billion) was allocated to primary education while 21 per cent (Tsh. 480.7) was allocated towards secondary education development. This appears to be a marked, more equitable allocation of resources between the different levels of education, especially in supporting the development of secondary education. In the 2009/2010 budget 70 per cent of the total education budget was allotted to primary, non-formal and other education institutions while only 6 per cent was allotted to secondary education; the remaining 24 per cent was set aside for teacher training and salaries and technical and higher education (UNESCO, 2011b, p.12). This reveals that the former emphasis on primary education enrollment has now resulted in increased demand for more secondary schools as primary students are increasingly transitioning into secondary school, and the GoT has responded by changing the funding structure to improve secondary education systems within the country. Regardless of the proportion of the budget allocated to development, there is simply not enough, and the amount that does exist could be made much more efficient better and disbursed to different levels of education.

1.4.4 Aid effectiveness environment

GDP in Tanzania has been rising steadily since the 1990s. Between 2005 and 2010 the annual GDP growth averaged 7 per cent. This average includes a sharp decline in 2009 as a result of the world economic crisis, which hit the Tanzanian economy especially hard (URT, 2010f, p.8). Despite the downturn in the 2009 the economy still grew by an impressive 5 per cent. Within the MKUKUTA II national strategy for poverty alleviation, several growth patterns have been identified within certain sectors of the economy which provide much promise in the future growth of the overall GDP of the country, especially in mining, tourism, and infrastructure development. However, internal policies, poor management capacity within certain sectors, and the recent economic downturn have taken their toll on Tanzanian economic growth. Growth sectors that were especially hard hit due to their sensitivity to external economic factors were agriculture, fisheries, manufacturing, and tourism. Other challenges that have been identified by CIDA as ongoing obstacles to development center on: limited financial and RBM capacity within the public sector; the weak, agriculturally-based economy; and the shortage of human resources to provide quality education and relevant training to improve economic prospects (Canada, 2010b, p.2).

Although Tanzania has been making progress towards increasing employment rates, education rates, and GNIs the GoT is still heavily dependent on foreign development assistance for service delivery and government budgeting, especially within the education sector In 2010, Tanzania received \$2, 961 million or about \$66.02 per capita, based on the population estimates of 43.7 million. Since 2005, net Official Development Assistance (ODA) has averaged approximately 13 per cent of GNI according to World Bank development indicators (OECD, 2011, p.1). In 2009, the last year for which this disaggregated data is available, ODA to the education sector made up approximately 5.5 per cent of all ODA contributions with a total of \$166.59 million (OECD, 2012b). Dependence on Development Partners for financing education has continued into the

2010/2011 FY, where development assistance accounted for 69 per cent of Tanzania’s education development budget. Dependency on aid to education presents various problems to service delivery, as there is a “tendency of donors pledging a large amount and then releasing little” (HakiElimu, 2011, p. 4). According to HakiElimu, a Tanzanian education CSO, an audit of Development Partners’ contributions to education reveals that only 43 per cent and 48 percent of the pledged development assistance from Development Partners in the fiscal years 2008/2009 and 2009/2010 respectively were actually released (HakiElimu, 2011, p. 4). Donors play a vital role in supporting education development within the education sector in Tanzania; however, when donors do not release promised funds projects may fail or may be poorly implemented due to unexpected financial resources shortages (HakiElimu, 2011, p. 3).

The ten largest bilateral donors to Tanzania are: USA, UK, Denmark, Norway, Germany, Japan, Sweden, Netherlands, Canada, and Ireland (OECD, 2012b; See: Appendix 3). Large multilateral donors include International Development Assistance (IDA), African Development Bank (AfDB), International Monetary Fund (IMF) through concessional trust funds, EU Institutions, and the Global Fund for Development which all rank in the top 10 overall donors to Tanzania. The sectors that receive the largest proportion of development assistance within Tanzania are: general GoT program assistance, health and population, various social sectors (not including health and education), and economic infrastructure and services according to OCED Creditor Reporting System data.

Table 1.4.4a: Tanzanian ODA disbursements by sector

Major Sector Name	Gross ODA Disbursements
Action relating to debt	45.94
Administrative costs	7.43
Economic infrastructure and services	350.83
Education	166.59
Health and population	573.42
Humanitarian aid	47.45
Multisector/cross-cutting	70.33
Other social sectors	500.45
Production sectors	258.22
Program assistance	979.38
unallocated/unspecified	10.04

Source: OECD, 2012b

Aid to Tanzania has had inconsistent results, especially within the education sector. The inconsistency of development effectiveness in Tanzania has been well-reported, but became a central issue with the publication of the Helleiner Report (1994). This report identified the need for greater cooperation between Development Partners and the GoT, and stated that the strained relationship between the two parties was a central concern . The report was adopted in 1997, and

the GoT acted on the recommendations to formulate a clear medium and long-term development strategy. Through ongoing input from Helleiner (1994) a Assistance Strategy and the Independent Monitoring Group were established in 2002. The initial Tanzania Assistance Strategy (TAS; 2002) was upgraded to the Joint Assistance Strategy for Tanzania (JAST) in 2006. JAST defines the roles of the GoT and Development Partners to make development cooperation more effective in achieving national development and poverty reduction goals (MKUKUTA I & II) and serves as the national strategy to implement the Paris Principles within development spending within Tanzania (URT, 2012). Intermediate objectives include strengthening national ownership and leadership, further aligning Development Partner support to GoT structures and priorities, increasing the degree of harmonization between Development Partners and the GoT, and ensuring mutual accountability and strengthening local accountability (URT, 2012).

JAST, founded on the principles embedded within the Paris Declaration and the Accra Agenda for Action, has “contributed to higher quality, more transparent and effective development cooperation” within all sectors; however, there is still much work left to be accomplished in improving the relationship between the GoT and Development Partners (URT, 2011e, p.3). Currently, mistrust between the GoT and the Development Partners remains quite high; “in terms of trust and confidence”, the quality of dialogue is low which further negatively impacts cooperation, and ongoing issues have been noted recently due to negative attitudes held by GoT and Development Partner staff (URT, 2012). Negative attitudes can be traced to the power inequalities between donors and the GoT, and the growing mistrust and loss of confidence due to the increasingly complex dialogue structures, high turnover of donor staff who require several years of orientation before they can properly understand the political climate and effectively engage with GoT and local staff, and finally the fallout from a major corruption case in 2007, which exacerbated the dialogue and policy problems between the two parties. These attitudes and beliefs held by Development Partner and GoT staff ought to be considered a serious impediment to aid effectiveness within the country (Takyi-Amoako, 2010, p.204; Riddell, 2007, p.6; Thornton et al., 2011, p.vii). Poor cooperation has led to slow progress and even a decline on performance on certain aid effectiveness indicators; overall, these trends reveal the need for the GoT and Development Partners to place a higher priority on strengthening aid management and cooperation (URT, 2012).

Sector budget support (SBS) is showing positive results, albeit the results have been mixed, in providing “alternative entry points” which has improved engagement and dialogue in recent years. There is evidence within Tanzania that interventions and dialogue at the sector level provides more opportunities and leverage for Development Partners to encourage the GoT to focus on quality and equity in service delivery and to address more “specific operational concerns”, which would likely fail at higher levels (Thornton et al, 2011, p.vii). Although alternative entry points for dialogue have emerged through SBS, it is important for Development

Partners to ensure that this direct sector dialogue does not regress into “inappropriate micromanagement” according to Thornton et al. (2011, p.vii).

Tanzania has participated in all three rounds of the Paris Declaration monitoring surveys conducted by OECD-DAC. According to the information obtained through these surveys and government responses, Tanzania has made some noticeable improvement in improving development effectiveness since 2005; however, there other areas where the GoT and Development Partners have failed to improve the usage of development assistance (See: Table 1.4). Further discussion of the performance on the Paris Indicators at both the country and education sector level will ensue in section 4 of this report.

Table 1.4.4b: Country level performance on the Paris Indicators 2005-2010

TANZANIA HAS BEEN IMPLEMENTING AID EFFECTIVENESS MEASURES SINCE 1995, AND IS ONE OF 32 COUNTRIES TO HAVE PARTICIPATED IN ALL THREE ROUNDS OF THE PARIS DECLARATION MONITORING SURVEY. RESULTS FROM THE 2005, 2007 AND 2010 SURVEYS ARE SUMMARIZED BELOW. AS CAN BE SEEN, TANZANIA HAS IMPROVED ON MOST OF THE KEY INDICATORS SINCE 2005, MET SIX OUT OF ITS 13 TARGETS IN 2010, AND NARROWLY MISSED TWO OTHERS. ¹

	Indicators	2005 Reference	2007	2010 Target	2010 Tanzania Actual	2010 Global Actual
1	Operational development strategies	B	–	B or A	A Met	37% (of 76) Not met
2a	Reliable PFM systems	4.5	4.0	5.0	3.5 Not met	38% (of 52) Not met
3	Aid flows are aligned on national priorities	90%	84%	95%	93% Not met	41% Not met
4	Strengthen capacity by coordinate support*	50%	61%	50%	26% Not met	57% Met
5a	Use of country PFM systems	66%	71%	77%	79% Met	48% Not met
5b	Use of country procurement system	61%	69%	No target	72% –	44% No Target
6	Strengthen capacity by avoiding parallel PIUs	56	28	19	18 Met	1 158 Not met
7	Aid is more predictable	70%	61%	85%	97% Met	43% Not met
8	Aid is untied	97%	97%	More than 97%	96% Not met	86% Not met
9	Use of common arrangements or procedures	55%	61%	66%	60% Not met	45% Not met
10a	Joint missions	11%	16%	40%	26% Not met	19% Not met
10b	Joint country analytic work	38%	65%	66%	48% Not met	43% Not met
11	Result-oriented frameworks	B	B	B or A	B Met	20% (of 44) Not met
12	Mutual accountability	Y	Y	Y	Y Met	38% Not met

Note that the methodology for measuring target 4 changed between 2005, 2007 and 2010 and so is not comparable.

¹ 2011 Paris Declaration Survey country report

Source: URT, 2011e, p.5

1.4.5 Aid effectiveness indicators

From the Paris Declaration several indicators to gauge country progress in adhering to the five Paris principles have been established. These indicators are currently used by the OECD and

most other development organizations to monitor implementation of the principles. These indicators will be used in this study to measure the performance of implementation of the principles in the Tanzanian education sector. The Global Partnership for Education (GPE), the renamed World Bank Education For All (EFA) Fast-Track Initiative (FTI), has adapted several of Paris indicators (1, 3-7, 9-12) to the education sector to provide a more accurate picture of the implementation of the Paris principles within the sector. The adapted indicators have been slightly modified and selected based on their relevance to the education sector.

The Paris indicators will form the basis for the assessment in this study. Those indicators that are not used by The Partnership in their assessment of development effectiveness within the education sectors of various jurisdictions will still be addressed in this study, albeit with less emphasis. Therefore, this study will provide an overview of how well the GoT has implemented the Paris principles within the education sector based on current literature and research. These Paris indicators specify the need for the following quality conditions to be met to improve the effectiveness of development aid within the recipient countries and their respective education sectors.

Table 1.4.5: Paris Declaration and Global Partnership for Education Indicators

Principle	Paris Indicator / GPE Indicator
Ownership	1. Operational Development Strategies / Education sector plan is in place
Alignment	2a. Reliable Public Financial Management Systems 2b. Reliable Procurement Systems 3. Aid flows are aligned on national priorities / Education aid flows are aligned on national priorities and on budget 4. Strengthen capacity by coordinated support / Coordinated technical cooperation in the education sector 5a. Use of country PFM systems 5b. Use of country procurement systems 6. Avoiding parallel Project Implementation Units (PIUs) 7. Aid is more predictable / Education aid is more predictable 8. Aid is untied / Education aid is untied
Harmonization	9. Use of common arrangements or procedures / Education aid is provided through Program-Based Approaches (PBAs) 10a. Joint Missions / Joint donor missions in the education sector 10b. Joint country analytic work / Joint analytic work in the education sector
Managing for results	11. Results oriented frameworks / Results-oriented frameworks in the education sector
Mutual accountability	12. Mutual Accountability / Joint sector review in place

Source: OECD, 2012; GPE, 2011

1.5 ORGANIZATION OF REPORT

This report will be broken down into four major parts: An assessment of how well the GoT and Development Partners have implemented the Paris Principles into the education sector, an identification of non-Paris hindrances negatively affecting development effectiveness, major findings from the research, and recommendations for action to improve development effectiveness within the sector.

Section four of this report contains an assessment of how well the GoT and donors have implemented the Paris principles at both the country and sector levels. Paris Declaration and GPE indicators will be used to assess development effectiveness within Tanzania at the country level as well as at the sector level. To understand how well the GoT has implemented the Paris principles within the education sector each one of the Paris indicators will be assessed based on recent technical reports, academic literature, and studies that have been conducted both within the sector and country as a whole.

Section five is centred on the identification of areas of which both the GoT and donors must address to further improve the effectiveness of development spending within the education sector in Tanzania. This section will specifically examine development effectiveness challenges that fall outside of the realm of Paris indicator measurement. After assessing how well the Paris Principles have been implemented at the country and sector levels, this report identifies non-Paris Declaration related hindrances to further development effectiveness within the education sector.

Finally, this report concludes with an outline of major findings from the literature review and a few recommendations of next steps for improving development effectiveness in the Tanzanian education sector in relation to both the Paris Principles and in relation to issues that fall outside of the Paris framework.

2.0 CONCEPTUAL FRAMEWORK

Throughout this assessment there are many terms used frequently that are important to define. First, it is useful to establish a common understanding of what development and especially education development actually involves. Development in general terms applies to both economic growth and social development, namely the improvement in education, health, governance, gender equality, and human rights (World Bank, 2012). Efforts that are made by donors and partner countries (beneficiaries) to improve and develop these aspects can be thought of as development. Education development is specifically the improvement of an effective education system that emphasizes literacy, communication, and numeracy skills (World Bank, 2012). Education is widely recognized as the single best development investments a country can make, as it results in higher incomes, better health, and higher rates of social participation.

Tanzania is a developing country, which has placed special emphasis on education development within its development strategy. Tanzania relies heavily upon official development assistance (ODA) from foreign partners in improving economic growth and social development, especially within the education sector. These funds are released directly to the GoT, or any other recipient country, and also into specific projects that the donor is carrying out within the country. Due to the vast amount of ODA flowing into Tanzania, both the GoT and donors have agreed that this ODA will adhere to certain international ODA standards. Development assistance has been shown to increase economic growth and the reduction of poverty; however, when development assistance is applied within countries that have strong policy regimes growth is much more significant than in countries which have weak fiscal and social policies (Turrent & Oketch, 2009, p.359).

To maximize the utility of ODA, donor and partner countries around the world signed the *Paris Declaration of Aid Effectiveness*, which aimed to change the behavior of both donors and recipient to improve how ODA is applied. This change of behavior was centered on five (aforementioned) principles: ownership, alignment, harmonization, mutual accountability, and managing for results. This report's conceptual framework and assessment will be centered around these five Paris Principles using indicators that have been established by both the OECD and The Global Partnership for Education.

It is widely held with the development community that in order for development assistance to be effective, partner countries must play a central role in developing strategies and interventions for their own country, and to take ownership of development initiatives. Development plans that are developed by "outside" donor countries are much less effective and are less sustainable (OECD, 2005). The Paris Declaration (2005) holds that alignment of development assistance with national priorities and budgeting greatly reduces transaction costs (the cost of providing assistance), and increases utility. Furthermore, when donors reporting and monitoring systems are harmonized with each other and with the partner countries, this also improves the utility of assistance and ensures that the burden to the partner country does not result in government

officials wasting time reporting to each donor separately. The quality of aid is also improved when donors and partner countries set clear activities and objectives within development plans and budgets to ensure appropriate results. And finally for both parties to benefit from the transaction accountability from both parties must be ensured. Mutual accountability improves transparency and efficiency within the development relationship, ensuring that as the relationship continues it will become increasingly effective.

As this report progresses, each one of these principles will be examined in relation to the Tanzanian education sector. As evidenced through the literature, it appears that key donors and the GoT have performed very well on a few of the principles, are improving on others, but have stagnated on some. Regardless, there is strong evidence within the literature that the GoT as well as the key education sector donors have begun to implement these principles into routine programming and activities, revealing that development spending overall within Tanzania is becoming increasingly more effective.

3.0 METHODOLOGY

3.1 Methodology

In addressing the driving research question of how well the GoT and donors have implemented the Paris Principles into the education sector a qualitative analysis will be conducted. This analysis will be centered on the indicators that have been developed to measure performance. The indicators that will be discussed will include the OECD Paris indicators as well as specific Paris indicators that have been specifically adapted to the education sector by The Global Partnership for Education (GPE).

Initially, the project aimed to triangulate the research question by using various different methodologies (surveys, interviews, and case studies); however, after further research into the topic it became clear that an abundance of research has already been conducted on the area of the implementation of the Paris Principles into the public sector in Tanzania by the OECD, the World Bank, the UN, the GoT, the Development Partners Group (DPG), various NGOs, and to a certain extent CIDA itself. The GoT did not, however, participate in the recent GPE surveys that aimed to measure how well the GoT has implemented the Paris Principles into the education sector. Therefore, there primary research that was needed in relation to Paris Principles of ownership, alignment, harmonization, managing for results, and mutual accountability within the education sector. This assessment relies on the various reports and data that already exists and will “bring together” all of the research into one coherent report and fill in gaps that exist in the literature through a brief interview with a CIDA field staff member. Within this research process, gaps in the research have been identified, as they exist in the available data. Most of these gaps have been filled with primary research, namely through a single targeted interview with a CIDA field staff member.

3.2 Methods

Literature review: The literature review informs both the assessment and identification of objectives in this research project. The use of databases, academic journals, government and non-government publications, and documents produced by various other stakeholders will assist in assessing how well Tanzania has implemented the five principles of aid effectiveness, and in identifying factors that are, and have, negatively impacted implementation within Tanzania and other comparable jurisdictions. The documents that were examined were primarily those written during the Paris Declaration time period (2005-2010); however, there were several relevant documents that were produced before and after this timeframe that provided relevant data to the development effectiveness environment within the Tanzanian education sector.

Interview: An interview of CIDA staff member involved in the education sector in Tanzania assisted in assessing the implementation of the five principles and identifying areas that are negatively affecting development effectiveness in the education sector. This interviewee was

specifically recommended due to their intimate knowledge of the Tanzanian education sector due to her job description and role in education development in Tanzania. This interview was conducted through electronic mail. For a sample of the questions and information which was ascertained please see Appendix 5.

4.0 PERFORMANCE ON THE PARIS AND PARTNERSHIP INDICATORS AT BOTH THE COUNTRY AND SECTOR LEVELS

A literature review was used to assess how well the GoT has implemented the five Paris Principles into the education sector and to identify any “holes” in the research related to development effectiveness within the Tanzanian education sector. The following assessment will be structured around the Paris indicators and employ data from the GoT, donors, local and international CSOs, various development agencies, and other stakeholders. As there is an abundance of information available through public and academic sources related to the implementation of the Paris principles within the public sector in Tanzania, it is possible to provide an relatively accurate assessment without duplicating the research within the development field. However, some “holes” in the current research will be identified and addressed with other research methods, specifically the interview of the CIDA field staff member. Throughout this project there will be reference to the staff members contribution of information. The identification of hindrances to further development effectiveness will also be based on technical and academic studies, and will be highlighted and discussed in detail in the “Findings” section of this study.

The GPE is one of the several organizations that monitor the implementation of the Paris principles. The GPE is specifically tasked with monitoring aid effectiveness within national education sectors that have signed onto the Fast-Track Initiative. The GPE has published 40 country specific reports on progress being achieved in improving development effectiveness within education sectors across the developing world. Tanzania, however, has not participated in their studies. The adapted Paris indicators for the education sector will be used to facilitate the assessment of how well the GoT has implemented the Paris principles within the education sector. Furthermore, the format of the assessment will also be consistent with that of country assessments of the Partnerships for consistency sake. Where there is no adaptation to the education sector, the OECD indicators will be used (indicators 2 and 8).

4.1 Ownership

Ownership relates to the ability of a country to articulate and implement their own development strategies. This process is twofold in that it requires effective leadership on behalf of the recipient country over policies and strategies, and the ability of the recipient country to coordinate the efforts of Development Partners operating within the country (OECD, 2011, p.1). Therefore, ownership requires political leadership and “effective participation of a broader range of stakeholders” such as development partners, citizens and Civil Society Organizations (CSOs), and government staff (OECD, 2011, p.29). Strengthening recipient government ownership over development results is aimed at reducing the practice of establishing externally-driven development agendas and conditions through enhancing government capacity to lead and execute their own development policies (Collins, 2009, p.169). Collins, in a 2009 study, found that of the five Paris Principles, ownership is the most difficult to measure, as there is ambiguity related to why local ownership is important and how it is built (p.169). Collins also found that offloading of leadership onto national bodies can be “rhetorical and restrictive”; in fact, the only measure for government ownership is whether a national development plan exists, this plan however, could simply be list of needed donor projects and activities that fully depends on donors for execution, and does not in itself provide much evidence of actually government ownership (p.169).

Regardless, efforts that are internally driven are more effective and sustainable in the long-run as they capture the political drivers of change within the country, which is a key factor that externally driven agenda’s often overlook. Internally led development strategies usually also take into account the “political, social, and cultural forces that shape priorities, implementation and accountability” within the recipient country (Mamdani et al, 2009, p.38). One of the largest obstacle to further country ownership, and the cause of performance stagnation and erosion on this principle is capacity development: “Capacities of CSOs and the capacity of government especially within the Ministry of Financial and Economic Affairs (MoFEA) are regarded as an essential ingredient in increasing country ownership,” and therefore “deliberate effort should be made to enhance the capacity of the respective departments of MoFEA (IMG, 2010, p.24).

4.1.1: Indicator 1: Operational development plans in place / Education sector plans in place

In assessing whether the GoT has successfully exerted ownership over their development process three aspects are taken into account:

1. Unified strategic framework: the country has a coherent long-term vision with a medium-term strategy that is derived from that vision and tied to sectoral and local development strategies.
2. Prioritization: the country has development targets linked to a holistic and balanced set of long-term goals. Medium-term actions identified in the national development strategy are tied to these targets and follow a well-sequenced path.

3. Strategic link to the budget: the country has the fiscal resources and capacity to operationalize the strategy, including feeding back data on progress into strategy revisions and the budget (OECD, 2011, p.7).

Each country that participated in the 2011 OECD survey provided evidence against these three criteria. The World Bank has established a five-point scale from A (highest) to E (lowest) (OECD, 2011, p.3). In 2010 Tanzania received a score of A, indicating that the GoT has established a “strongly unified strategic framework” which prioritizes targets and is clearly linked to the budget.

At the country level, Tanzania has fared quite well in relation to their ownership over the development processes, establishing a coherent framework, prioritizing needs, and linking priorities to the national budget. The National Vision 2025 (NV 2025) and the Zanzibar Vision 2020 (ZV 2020) are the long-term strategic development mission to improve the living conditions of all Tanzanians. The National Vision was adopted in 1999 under the supervision of the Planning Commission and consists of five central tenets: High quality livelihood; peace stability and national unity; good governance; a well-educated and learning society imbued with an ambition to develop, and; a competitive economy capable of producing sustainable growth and shared benefits (World Bank, 2006, p.1).

The GoT also established a medium-term strategy for poverty reduction which was articulated in the National Poverty Eradication Strategy (NPES 1997) which was informed by the long-term NV 2025. The NPES later evolved into the National Strategy for Growth and the Reduction of Poverty (NGRSP 2005) and was recently revised in 2010; the NGRSP is recognized within Tanzania by its Swahili acronym MKUKUTA (2005-2010) and MKUKUTA II (2010-2015). Both of the NV 2025 and MKUKUTA II serve to inform policies and interventions at the sector level and form the basis of most strategic tasks and programs that take place at the service delivery level – especially within health and education sectors. The most marked difference between the original poverty reduction strategy and the current MKUKUTA II is the movement towards an outcome-based strategy versus the previous priority-based approach. Furthermore, the introduction of the medium-term expenditure frameworks (MTEFs) and public expenditure reviews (PERs) have helped to improve the link between national priorities and budget allocation within all sectors (Mutalemwa, 2009, p.11).

At the sector level, the sector strategy is articulated in the Education Sector Development Plan (ESDP) which was launched in 1997 and later revised in 2001 and again in 2008 and is currently operational until 2017. The ESDP is a key aspect of the Tanzania’s poverty reduction and development strategies, MKUKUTA and MKUKUTA II (URT, 2010f, p.vii). From this sector wide intervention, sub-sector strategies have also been implemented, specifically the Primary Education Development Plan (PEDP) and the Secondary Education Development Plan (SEDP). The revised sector and sub-sector plans are based on assessments and evaluations of previous interventions, and are thereby informed by the current status of education within Tanzania. The

previous ESDP and MKUKUTA focused almost entirely on inputs into education rather than outcomes. Although the focus on inputs was crucial for boosting enrollment rates for achieving MDG2, enrollment rates are nearing a satisfactory level more attention must be paid to what students are actually able to do at the end of their education cycle – the revised ESDP (2008-2017) and MKUKUTA II take this into account in an attempt to improve quality. The ESDP and the sub-sector programs also include measurement and evaluation frameworks and provide performance indicators gauging the success of the interventions in reaching their desired targets. Using the GPE indicator, the GoT has implemented the first Paris principle of ownership well within the education sector. The GoT not only has an education sector plan in place, but these interventions have proven to be quite effective in recent years.

4.2 Alignment

Alignment of aid occurs when donors provide aid in a way that supports and responds to partner countries' development priorities, using the partner countries own systems and institutions (OECD, 2011, p.43). Donor-driven, fragmented interventions have had little effect on the improvement of learning outcomes the world over; therefore, the Paris Declaration principles of alignment aims to have donors support national development initiatives to achieve shared development goals (Collins, 2009, p.172). Ensuring that aid is aligned with domestic development priorities and makes use of the country systems of development partners is an effective means of strengthening both the administrative and institutional capacity within the country, and thereby rendering development much more sustainable. Moreover, alignment also reduces the administrative costs to donors over time, if partner countries are empowered and trained to effectively manage their own resources. Indicators 2 through 8 were established to assess several dimensions or alignment, from the use of country financial systems to reducing the number of parallel projects operating simultaneously within the host country.

Table 4.2: Tanzanian performance on alignment indicators

	Alignment indicators	2005	2007	2010 Target	2010 Actual		Global Scores
2a	How reliable are Public Financial Management (PFM) systems?	4.5	4.0	5	3.5	Declining	38% (of 52) Not met
3	Are aid flows aligned to national priorities?	90%	84%	95%	93%	High and almost met	41% Not met
4	What % of technical assistance is coordinated with country programmes?	50%	61%	50%	26%	Declining	57% Met
5a	How much aid makes use of country PFM systems?	66%	71%	77%	79%	Increasing	48% Not met
5b	How much aid for the government sector uses country procurement systems?	61%	69%	No target	72%	Increasing	44% No Target
6	How many PIUs are parallel to country structures?	56 (PIUs)	28	19	18	Improving	1 158 Not met
7	Are disbursements on schedule and recorded by government?	70%	61%	85%	97%	Increasing	43% Not met
8	How much bilateral aid is untied?	97%	97%	>97%	96%	High and almost met	86% Not met

Source: URT, 2011e, p.8

Tanzania has failed to reach the Paris Declaration targets at the overall country for four of the eight alignment indicators: reliable PFM systems, aid flows aligned with national priorities, strengthened capacity through coordinated support, and the percentage of untied aid. Two of these dimension revealed substantial setbacks between 2005 and 2010, namely the reliability of country PFM systems and coordination for strengthening capacity. Despite the changing measurement methodology there is still reason for concern on the latter indicator. The greatest challenges in financial reporting and accountability remain at the local government level, as the

federal government has already introduced means of improving transparency, control, and accountability of public finances through the Integrated Financial Management System (IFMS)

The rather poor performance on four of the seven alignment indicators has revealed much about the remaining work required between the GoT and Development Partners in Tanzania. However, the single largest cause for poor alignment is low capacity within the GoT: Donor countries are less likely to use and support country systems if they are perceived to be ineffective or of poor quality. Although we see an increase in the amount of aid captured in Tanzania's own domestic PFM systems, these numbers will likely stagnate until the reliability of the PFM systems are increased. Furthermore, the use of more effective aid modalities, such as GBS or SWAs, will not improve until the capacity and accountability within the GoT have met agreed upon international requirements (URT, 2011e, p.16). If the GoT and development partners wish to improve aid alignment within Tanzania, capacity development and the issues associated with poor capacity (i.e. financial mismanagement, absenteeism, etc.) will need to be addressed head on.

Within the targets that were met, the predictability of aid, the reduction of parallel PIUs, and the use of country PFM systems have revealed remarkable progress. Between 2005 and 2010 there has been the GoT and donor countries have managed to make 97 per cent of aid disbursed in a predictable manner, have reduced the number of PIUs from 56 in 2005 to only 18 in 2010, and have increased the amount of aid collected within country PFM systems by 13 per cent. In all, the progress in aligning aid within Tanzania as a whole has had mixed progress.

Significant improvements in aid alignment have been made through cooperation between the GoT and donors and donor coordination under the Joint Assistance Strategy for Tanzania (JAST) framework and the Development Partner Working Groups (DPGs). JAST was established to consolidate and coordinate GoT and development partners' support under a single framework. The result of this national medium-term framework has been further commitment from donors to align their assistance with national priorities and systems. The result of the signed commitment to the JAST Memorandum of Understanding has already been felt in all of the key development sectors of education and health (URT, 2008c, p. 11). Under the JAST agreement Development Partners have agreed to align their support with the pre-established national poverty reduction strategy (MKUKUTA I & II) and sector development plans, and are required to demonstrate that their individual activities are aligned with the broader national and sector plans (URT, 2006b, p.9). The establishment of the DPGs has also greatly improved capacity and aid alignment within Tanzania. Through increased dialogue and inclusion of donors in GoT decisions and planning, mutual trust and cooperation is continuing to improve but Tanzania continues to lag behind many other Paris signatory countries.

Indicator 2 addresses two aspects of country systems that, if aid is effectively applied, should strengthen; these two areas are the countries public financial management (PFM) and procurement systems. Therefore, this two part indicator measures both the partner country's ability to effectively manage their financial resources and gauges how well the government can

obtain and procure resources itself through existing systems. Although there is slight disaggregation at the sector level, the quality of the PFM and procurement takes into account the entire public sector, including the each sector and sub-sector. Therefore, performance on these two indicators takes into account PFM and procurement quality at the sector level as well.

4.2.1. Indicator 2a: Reliable public financial management systems

The reliability of a countries' PFM is central to reducing fiduciary risks associated with corruption and mismanagement of finances. One of the greatest strides that the GoT has recently made to improve the reliability of the public financial management systems was the implementation of an Integrated Financial Management System (IFMS.) IFMS has been installed in all government Ministries, Departments and Agencies, Sub-Treasuries, and regions as well as in well over 100 councils (World Bank, 2006a, p.5). According to Epicor, the company that established the financial framework, real GDP growth that is attributed to the use of IFMS is approximately 5.2 per cent; the cost-savings associated with the IFMS are also substantial (Epicor, 2011). When country-wide PFM becomes more reliable, donors and investors take notice, and this has additional value-added for the GoT.

Indicator 2a is assessed by the World Bank's Country Policy and Institutional Analysis (CPIA); CPIA scores countries from 1 (very weak) to 6 (very strong). Three criteria are used CPIA assessment:

- 1) Comprehensiveness and credibility of budget linked to policy priorities;
- 2) Effectiveness of financial management systems to ensure that the budget is implemented as intended in a controlled and predictable manner;
- 3) Timely and accurate accounting and fiscal reporting (OECD, 2011, p.4).

Regardless of progress being made, there is a still a lot of work that needs to be done. Until 2007, with the publication of various reports which identified several instances of misuse of public funds. Tanzania was making good progress in relation to reliable PFM, but that progress quickly disappeared with new information related to government misspending. Tanzania was easily on track in 2005 to reaching the goal of 5.0 on the CPIA by 2010, however there has been a steady decline since that time. At time of the publication of the *Aid Effectiveness 2005-10* (2011) report by the OECD, Tanzania had fallen from a 4.5 score in 2005 to 3.5 score in 2010 on the reliability of the countries' PFM.

Reliable PFM systems are central to reducing corruption, and the perception thereof, within any country. Transparency International ranked Tanzania 100/183 countries on the Corruption Perceptions Index, giving Tanzania a score of 3 out of a possible 10 on the index. The score is from 0 (highly corrupt) to a possible 10 (very clean). This ranking is based on "how corrupt a country's public sector is perceived to be" and draws on corruption-related data from both experts and business survey that are conducted by a wide array of "independent and reputable institutions (Transparency International, 2011). Government corruption is a key area for analysis

in assessing the reliability of a government’s PFM systems, thereby indicating that there is much left to do to further strengthen Tanzania’s PFM systems. Moreover, according to a 2011 Action Aid report, freedom and access of information is a major problem for the proper functioning of CSOs and citizenry in holding the GoT responsible in relation to education spending (2011, p.6). In Tanzania the constitution enshrines the right to “give and receive information” , however, this right is not enforced as there are not explicit freedom of information and access to information laws in place (Actionaid, 2011, p.14).

Table 4.2.1: Quality of Tanzania’s Public Financial Management Systems	
<i>Organization</i>	<i>Ranking / Score</i>
World Bank CPIA, 2010	Score: 3.5 (1.0 very weak; 6.0 very strong)
Transparency International Corruptions Perceptions Index, 2011	Rank: 100 out of 183 (1 lowest; 183 highest)
	Score: 3.0 (0 highly corrupt; 10 very clean)

PFM in the education sector has experienced some positive developments over the last several years, two of which present new opportunities and challenges for the GoT: the education information system and the downloading of financial responsibilities to Local Government Authorities (LGAs). The implementation of the Education Management Information System (EMIS) which became operational in 2007 will likely produce more reliable and accurate information, financial and otherwise. EMIS will serve to “unite all education sector activities so as to make financing and related analyses both simpler and more transparent” (URT, 2008a p.40). Presently, public funding and financial management is spread over a number of ministries; therefore, the standardized collection of information and data across the ministries and departments is vital. Improving usage of the EMIS at the sector and sub-sector, including all of those responsible for education financial administration is vital to its success. Thus far about 90 per cent of the planned outputs and targets have been met in relation to strengthening the information system, meaning that it will likely begin to bear fruit within the short-term, allowing school and government administrators to better adapt resources, both human and financial, to where they are needed (UNESCO, 2011b, p.28).

Although education financing is under the authority of different ministries, this is quickly changing due to sector decentralization. During the last several years there have been a significant increase in the amount of budget allocation that is provided directly to LGAs. Nearly 63 per cent of the sector budget was allocated to the LGAs in the FY 2009/2010 which is approximately 10 per cent more than in the previous FY 2008/2009. Devolution of education responsibilities and financial management to the LGAs will continue to enhance efficiency, “speed up” the achievement of sector targets, while building local capacity (URT, 2009, p.38). Decentralization also poses several challenges as well, such as low financial management capacity within certain LGAs and school districts (World Bank, 2010, p.45).

4.2.2. Indicator 2b: Reliable public procurement systems

Indicator 2b “assesses the degree to which existing procurement systems adhere to broadly accepted good practices or there is a reform program in place to promote improved practices” and is the second dimension of country systems (with reliable PFM) which partner countries agreed to improve (OECDStat, 2012). Strengthening partner country systems, such as their ability to procure resources, is central to government service delivery and vital to the sustainability of the country’s development. Simply put, procurement of resources is fundamental ability which governments must master in order to improve future efficiency and cost-savings. Currently in Tanzania very few resources that are facilitated in aid projects come from outside the country, aside from technical assistance and heavy machinery that are not available within the country (Actionaid, 2011, p.14).

This indicator is scored on a four-point scale from A (high) to D (low), and is measured with the OECD-DAC Methodology for Assessing Procurement Systems (OECD, 2011, p.47). However, in 2005 there was no baseline set and the agreed measure (move up at least one full score, i.e. C to B, B to A, etc.) was not established until 2006. In 2007 Tanzania received a B rating, revealing that systems were “widely developed towards achieving good practice”, therefore the 2010 target would have been to achieve an A rating (OECD, 2011, p.49) . Of the 17 countries that participated in the 2010 assessment Tanzania was not one of them, therefore no score on this table is available.

Despite the lack of OECD measurement, there are several positive advances in the area of procurement, which speak to the growing reliability of Tanzania’s procurement systems. The implementation of the Public Procurement Act (2004) and the establishment of the Public Procurement Regulatory Authority (PPRA) and the Public Procurement Appeals Authority (PPAA) serve as clear evidence that the GoT is making progress in strengthening its procurement capacity, in an age of increasingly diminishing resources (World Bank, 2006a, p.5). To further strengthen the domestic procurement systems the GoT has also implemented Procurement Capacity Building Strategy and a System of Checking and Monitoring to identify weaknesses within the government procurement systems (OECD, 2009b, p.49-4.). There is also a system of donor oversight in place to improve accountability which is conducted by the Public Expenditure and Financial Accountability Review (OECD, 2009b, p.49-4.).

At the education sector level, much of the procurement rests with individual schools and school districts in conjunction with the Ministry of Finance and Economic Affairs, and is dealt with (ideally) at a local level. Most the items needed within a school can be procured at the school level with the approval of the Head of School. For larger purchases of resources and materials require separate Education Materials Approval Committee approval or the approval at whichever level has purchasing authority for the specific order. Stipulations under the SEDP ensure that schools directly receive capitation grants (specific grant allotments for each child) for the use of purchasing of learning and teaching materials, such as textbooks so that schools purchase the

amount and quantities that they can afford and helps local publishers and book suppliers to flourish (URT, 2007, p.18).

Table 4.2.2: GoT Procurement Guidelines, 2004

S/No	Approving Authority	Prescribed Limit in Tshs.		
		Works	Goods	Services
1.	Head of school (HOS) 1	200,000.00	100,000.00	50,000.00
2.	School Procurement Committee	1,000,000.00	500,000.00	250,000.00
3.	School Board (SB)	30,000,000.00	10,000,000.00	5,000,000.00
4.	Regional tender Board (RTB)	In accordance with the prevailing regulations of the PPA No 3 of 2001		
5.	Ministry tender Board (MTB)	In accordance with the prevailing regulations of the PPA No 3 of 2001		

Note 1: The aggregate total for Procurement authorized by HOS per annual should not exceed Tshs. 3,000,000.00

Source: URT, 2004b, p.26

Each child is allotted a capitation grant, a grant provided from the central government to the school district for the purchase of instructional resources, of Tsh. 10,000 per school year (SACMEQ, 2011, p.1). These capitation grants are provided from the central government but are almost entirely managed at the school or district level. Not only does this allow procurement of goods to be specific to the needs of the school district but this is also much more cost-effective. However, local procurement has presented several challenges as well which have resulted in some school jurisdictions being better resourced with textbooks, desks, classroom equipment, and other learning material even though the capitation grants for each Tanzanian student are the same throughout the country. Some of these discrepancies cannot be fully attributed to rural and more remote schools receiving less funding per student, but to the districts inability to properly and efficiently procure and manage resources for the schools, and also reveals some financial mismanagement within the education system, especially at the local level.

4.2.3. Indicator 3: Aid flows are aligned on national priorities and on budget / Education aid flows are aligned on national priorities and on budget

“Comprehensive and transparent reporting on aid, and how it is used, is an important means of ensuring that donors align aid flows with national development priorities” (OECD, 2009a p.49-5.). Aid becomes more effective when it is reflected in the government budget and is therefore linked with partner country policies and priorities. Equally important to this process is also ensuring they aid is disbursed in an accurate and timely matter each year as the government prepares its budget. Donors failing to produce the amount of aid that they have previously committed to, or disbursing it late, can drastically impact the effectiveness of both government programming but also the aid itself. If aid is captured in the governments operational budget, and

it is disbursed completely and on-time by donors, partner countries will be able to use the aid effectively to achieve their own development goals. Budgeting is a key task of any government; accurate budgeting by a government underpins the success of the rest of its programming and planning within the country – without which, few programs will achieve their desired affect.

Within this indicator there appears to be two separate variables: how well the partner country is capturing aid in its budget and the accuracy of the disbursement. The first variable is dependent on the partner country while the second variable is more dependent on the donor country to ensure that aid is disbursed in timely manner. Due to the complexity of this measure it has received some criticism for representing a combined ratio rather than a disaggregated ratio of the two variables. The Paris Declaration target is to halve the proportion of aid flows that were not reported on government budgets in 2005, with a minimum of 85 per cent of aid reflected in the budget. The overall measure of this indicator is the ratio of government budget projections of aid flows to actual aid disbursed by donors to the government sector.

Table 4.2.3: Aid alignment with national priorities and on budget

	Government's budget estimates of aid flows in 2010 (USD m) a	Aid disbursed by donors for government sector in 2010 (USD m) b	2005		2007		2010 *	
			(for reference)		(for reference)		(%) c = a / b c = b / a	
[Other donors]	--	--	--		--		--	
African Dev. Bank	188	128		83%		79%		68%
Belgium	6	11	57%			59%	56%	
Canada	89	75		83%		96%		84%
Denmark	105	89	77%			96%		85%
EU Institutions	183	91	90%			75%		50%
Finland	32	28	71%			94%		89%
France	25	8		53%		80%		31%
GAVI Alliance	0	0	0%			--	--	
Germany	65	58		96%		76%		89%
Global Fund	153	152	17%			64%		99%
IFAD	18	22		88%		--	83%	
IMF	--	--	--				--	
Ireland	44	19		89%		93%		43%
Italy	--	--	--			0%	--	
Japan	70	118	44%			80%	59%	
Korea	12	9	--			51%		76%
Netherlands	73	48	90%			83%		66%
Norway	62	79		93%		99%	78%	
Spain	0	0	--			--	--	
Sweden	99	67	86%			94%		68%
Switzerland	13	15		95%		72%	84%	
United Kingdom	229	176	80%			98%		77%
United Nations	56	64	18%			35%	87%	
United States	193	71	51%			1%		37%
World Bank	597	829	99%			87%	72%	
Average donor ratio			70%			72%	70%	
Total	2 310	2 134	90%			84%	92%	

* Ratio is $c = a / b$ except where government's budget estimates are greater than disbursements ($c = b / a$).

Source: OECD, 2011, p.5

At the country level in 2010, 92 per cent of Tanzania's aid was accurately estimated on the budget. The trend towards greater aid alignment and achieving the target for indicator 3 has been substantial since 2007; however, it still fell short of the actual Paris target of 95 per cent. JAST has played a vital role in this continued improvement of aid alignment with national priorities and improving the collection of data on aid disbursements. Changing aid modalities have also played an important role in improving the amount of aid that is on budget. General Budget Support (GBS), the GoT's preferred aid modality, is by definition aligned with national priorities and is increasingly being employed by donors as well but it is still far from being the dominant aid modality within the country (ODI, 2006, p.1). This preference for GBS is justified in great detail within the JAST agreement (p.16-17). However, given the high proportion of recurrent costs associated with basic education, this sector could especially benefit from budget support (Steer & Wathne, 2010, p.475).

Greater proportions of aid delivered through budget support provides the GoT more flexibility in strategically allocating resources according to priorities and creates more "fiscal space" to

allocate greater proportions of resources into the education sector, while also enhancing “budget contestability” (DPG, 2006b, p.21; Steer & Wathne, 2010, p.475). Despite the ease of reporting GBS by the GoT an evaluation conducted by Lawson et al. concluded that GBS has not yet resulted in greater public spending or service delivery efficiency within Tanzania; however, GBS does lend itself to greater macroeconomic stability, investment, and growth which will likely result in improved public spending and service delivery efficiency in the long-term (Riddell, 2007, p.4). According to the 2011 OECD report, it is important to note that the discrepancy between planned and actual aid is the result of many factors, such as delays in program implementation, weak reporting capacity, differences in government budget cycles, lack of accurate projections, weak government leadership on certain projects, and low capacity within the ministries to obtain information on aid flows (p.5). In 2010, 84 per cent of Canadian aid spending to Tanzania was accounted for on the national budget. Of the approximately \$89 million that the GoT estimated in aid from Canada only around \$75 million was directly disbursed to the GoT while another \$9 million of Canadian funds was disbursed through basket funds and multilateral donors.

At the sector level, the indicator developed by the GPE gauges whether education aid is aligned with national priorities and on budget. All aid captured within the national budget would be considered to be aligned with national priorities, including those related to the education sector as outlined in both the Vision 2025 and MKUKUTA II. As the government becomes better at predicting and estimating the amount of aid that partners will disburse yearly, it will become increasingly easier for ministries to plan and develop interventions accordingly to reach development targets and that are prioritized by the GoT. However, development partners also play a vital role in improving on this indicator. Even though the education sector and the primary education sub-sector continue to receive generous donor support, the timing in which the funds are released and the reporting of the funds by both parties (donor and partner) have resulted in unpredictable financial flows at the district and school levels, which can have potentially dire effects on service delivery and the overall quality of the education (Riddell, 2007, p.4).

In 2010, there was approximately \$104.8 million of education aid that was actually disbursed through budget support and therefore aligned with GoT priorities (OECDStat, 2012). Of this amount of education sector budget support only \$12.6 million had been previously committed, indicating that perhaps there is much progress to be made between donors and the GoT in ensuring that education aid is properly captured in GoT budgeting. Aid that is committed is generally aid that is expected by the GoT and is therefore captured in GoT budgets. Within the same FY a total of \$232.59 million of aid was disbursed to the education sector (all types, not limited to budget support), of this only \$223.44 million had been committed in advance. This would reveal, that within the education sector, approximately 96 per cent of education aid is on budget. Of this, it is difficult to determine what proportion is aligned with GoT priorities aside from the 45 per cent (\$104.8 million of \$232.59 million) of education aid that was disbursed through budget support. Although there is a strong link between aid that is committed and aid

that is reported on budget, there is no data to show the exact proportion of education aid that was on budget, even though there is evidence based on OECD data and donor commitments that about 96 per cent was. In 2010, Canada disbursed \$58.53 million through sector budget support of the total \$61.53 million that it contributed that year, revealing that approximately 95 per cent of Canadian education aid to Tanzania was aligned with national priorities (OECDStat, 2012). Furthermore, through the JAST agreement it is likely that most development partners are aligning their programming and aid spending along national development and sector priorities.

4.2.4. Indicator 4: Coordinated capacity development and technical cooperation

Weak capacity at almost every level in the public sector in Tanzania is one the largest hurdles to further alignment of aid and the achievement of the countries development targets. Indicator 4 measures the extent that partner countries lead and coordinate donor technical expertise and assistance and the extent to which the GoT involve donor technical experts into country programming and administration in the various sectors and, in turn, learn from them. Technical assistance is the provision of experts and specialists required to execute specific tasks and initiatives, while technical cooperation can be thought of as the transfer of knowledge and skills from the expert to local staff, and is inherently associated with capacity development. Whereas technical assistance is targeted towards the short-term skill gap-filling, technical cooperation aims to build local capacity with a long-term perspective (Wangwe, 2002, p.1). The Paris Declaration target aimed to have a minimum of 50 per cent of technical co-operation implemented through partner coordinated programs, and therefore aligned with national development priorities.

Prior to discussing Canada's performance in ensuring that technical cooperation is aligned with country priorities and strategies, it is important to discuss the lack of comparability of data within the 2011 OECD-DAC survey due to changing definitions of "coordinated technical cooperation" from one survey (2005 baseline) to the next (subsequent 2007 and 2010). In 2005, technical cooperation was only considered in relation to the reform programs managed by the government, whereas the 2008 and 2011 surveys used broader definitions of technical cooperation. Regardless of how technical cooperation is defined, there is plenty of evidence from the 2011 survey that capacity development and technical cooperation are perhaps the weakest aspects of Canada's development strategy in Tanzania.

Table 4.2.4: Proportion of coordinated technical cooperation

	Co-ordinated technical co-operation (USD m) a	Total technical co-operation (USD m) b	2005 (for reference)	2007 (for reference)	2010 (%) c = a / b
[Other donors]	--	--	--	--	--
African Dev. Bank	12	12	0%	0%	100%
Belgium	0	11	33%	11%	0%
Canada	2	18	27%	74%	10%
Denmark	6	7	45%	70%	85%
EU Institutions	0	4	12%	62%	0%
Finland	3	6	46%	76%	49%
France	3	4	18%	100%	82%
GAVI Alliance	0	0	--	--	--
Germany	18	18	67%	87%	100%
Global Fund	0	0	--	--	--
IFAD	3	3	--	--	100%
IMF	--	--	--	100%	--
Ireland	3	3	21%	100%	100%
Italy	--	--	--	69%	--
Japan	0	20	9%	100%	0%
Korea	0	5	--	100%	0%
Netherlands	9	11	62%	93%	85%
Norway	0	5	78%	60%	10%
Spain	0	0	--	--	--
Sweden	1	9	57%	30%	10%
Switzerland	0	5	30%	39%	5%
United Kingdom	3	4	93%	68%	71%
United Nations	18	47	59%	97%	38%
United States	0	187	0%	39%	0%
World Bank	32	54	68%	92%	59%
Total	113	432	50%	61%	26%

Source: OECD – 2005-10 country chapter, 2011, p.8

In 2010, at the country level there was approximately \$432 million technical assistance provided by donors in Tanzania, of which only \$113 million was coordinated. This has resulted in only 26 per cent of coordinated technical assistance among all donors. This is especially problematic for technical assistance provided by Canada where only 10 per cent is coordinated and is therefore building and strengthening capacity within the public sector. As aforementioned, the definition has changed between the 2006 and the 2011 surveys, making comparisons to the former surveys invalid, but it does reveal that effort is required on behalf of the GoT and Canada to further utilize technical assistance in a sustainable fashion.

Capacity development and coordination of technical assistance has become a major priority for the GoT. There have been some positive movements by the GoT to further coordinate technical assistance in a more meaningful way as evidenced in capacity development policies embedded within NV 2025, MKUKUTA II, and JAST among others. The JAST report makes clear that technical assistance will be primarily used for capacity development and aims to establish an incentive system to ensure expertise is retained from technical assistance. Furthermore, the JAST stipulates that “the recruitment, deployment, management, supervision and performance

assessment of technical assistants will increasingly be led by the Government and integrated in the regular Government administrative system” thereby strengthening the GoT ability to manage technical assistance in house (URT, 2006b, p.11).

A notable advancement of the GoT’s desire to exercise more control over technical assistance is articulated in the 2009 development partners and the GoT jointly formulated National Technical Assistance Policy (NTAP), which provides guidelines on how technical assistance should be procured, monitored, and evaluated. The NTAP shows a clear preference for the use of technical assistance to build local capacity instead of solely focusing on performance, and with a clear preference of the use of local personnel (URT, 2010f, p. 103). NTAP represents a move away from the traditional “gap filling” approaches which have taken place in the past toward a more proactive “gap anticipation” training and capacity development (Hradsky, 2011). Despite the promise that this policy shows, a 2010 GoT report titled, “Assessment of effectiveness of development cooperation/external resources and partnership principles in context of MKUKUTA/MKUZA review” reveals that there is a lot of work left to be done in order for the desired effects of the NTAP to be realized. There remains a need for the GoT to provide a clear position on what it envisages the role of technical assistance is within its immediate development goals, and how to “proceed operationally” (URT, 2010b, p. 22).

There are also structural problems that are hindering the effective deployment of technical assistance. Many CSO and government workers believe that using technical assistance creates a dependency and is not integrated and there therefore should be greater emphasis on finding and supporting local expertise (Actionaid, 2011, p.6). However, lack of data related to current deployment of international technical assistance and national labor availability are definite obstacles to facilitating greater use of national expertise as the statistical information and trends are fragmented and incomplete (Hauck & Bana, 2009, p.5). Within Tanzania there is still a lot of pressure placed on the GoT to accept technical assistance from donors, and many donors are still unwilling to use country systems in procurement of technical assistance due to perception of corruption and poor transparency (Actionaid, 2011, p.6).

At the education sector level, continued capacity development resulting from coordinated technical assistance is necessary for further improvements within the sector. The biggest consumer of technical assistance in the Tanzanian public sector are health and education (Hauck & Bana, 2009, p.36).The draft NTAP (2009) identified that about 3,800 technical assistance personnel in the public sector in Tanzania from January 2004- June 2006, of which more than “50 per cent were mobilized for the education, health, construction and water sectors” many of whom were volunteer teachers (Hauck & Bana, 2009, p.18). In 2010, donors contributed \$12.54 million in aid towards experts and other technical support, of which \$4.39 million was technical assistance originating from the donor country (OECDStat, 2012). Canada provided approximately \$642 thousand of donor country technical assistance to the education sector in Tanzania in 2010. The amount this technical assistance which was coordinated is unclear,

although the overall proportion of coordinated technical assistance that Canada provided to the entire Tanzanian public sector that same year was approximately 10 per cent (OECDStat, 2012).

Despite issues that persist as a result of developing capacity within the sector, the education sector in Tanzania has been cited as an emerging success story about what can be accomplished if DPs and the GoT work closely together through ongoing dialogue and coordinated technical assistance:

The relationships between Government and DPs can move from the currently poor state to an improved state through persistent dialogue as the education sector has demonstrated. This case has shown that those steps taken to build capacity for providing effective leadership in policy dialogue and stepping up capacity building in policy discussions and enhancing clarity of the long term strategy, has paid off (URT, 2010b, p. 25).

Riddell (2007) has identified some ongoing issues within the ministries of education that have resulted in lower than expected capacity development resulting from technical assistance. She found that there was a “reluctance” on behalf of ministry staff to accept technical assistance, especially assistance that was directed towards “high level policy formulation” (p.7). This general distrust and disdain for technical experts themselves is, at least partially fostered by the large pay differences between local and donor staff, mixed in with the special treatment that many experts receive executive staff. Riddell was able to conclude that there was a persistent tendency of GoT staff to not want any “outsiders looking in, nor wanting to be criticized or challenged” (p.7), leading her to believe that capacity development and the perspective of the GoT towards it runs much deeper than the sector itself, and involve complete further public sector reform and other cross-sectoral processes. Improving coordination of technical assistance relies heavily on strong leadership from the GoT and needs to continue to articulate what it expects from donors, and continue to coordinate efforts based on donor strengths within the sector and across all ministries. GoT capacity to effectively lead and manage coordinated programs still requires further strengthening (World Bank, 2006, p.8).

4.2.5. Indicator 5a: Use of country public financial management systems

Indicators 5a and 5b directly correlate to those of 2a and 2b; whereas the indicators 2a and 2b assess whether the PFM and procurement systems are reliable, indicators 5a and 5b measure whether they are being used. These indicators are also related in that it is expected that the higher the reliability of the country systems, the higher the likelihood that they will be used, although this is not always the case as the Accra Agenda noted that there was a surprisingly “lack of correlation” between the two, and thereby reducing the incentives for improving financial and procurement systems by partner countries (Birmingham, 2009, p.141).

The overall assessment of indicator 2a has revealed a high corruption perception of the public sector in Tanzania and a slipping CPIA score from previous years as evidence that the reliability

of the country's PFM systems leaves much room for improvement. Following, country usage of these systems would be expected to be low based on the poor reliability, and thereby placing the responsibility for their overall usage squarely on the GoT. However, recent reports have revealed an increased usage overall of country PFM systems overall despite several donors scaling back the amounts that made use of national PFM systems.

Table 4.2.5: Proportion of aid that makes use of Tanzanian PFM and Procurement systems

	Aid disbursed by donors for government sector (USD m)	Public financial management						Procurement			
		Budget execution	Financial reporting	Auditing	2005	2007	2010	Proc. systems	2005	2007	2010
		(USD m)	(USD m)	(USD m)	(for reference)	(for reference)	(%)	(USD m)	(for reference)	(for reference)	(%)
a	b	c	d			avg(b,c,d)/a	e			e / a	
[Other donors]	--	--	--	--	--	--	--	--	--	--	--
African Dev. Bank	142	72	142	142	67%	89%	84%	72	0%	100%	51%
Belgium	9	1	1	1	64%	69%	11%	1	65%	81%	11%
Canada	82	81	81	81	97%	98%	99%	81	97%	97%	99%
Denmark	88	69	69	69	59%	58%	78%	70	72%	70%	79%
EU Institutions	136	136	136	136	47%	42%	100%	136	47%	42%	100%
Finland	34	29	29	29	52%	92%	86%	29	60%	92%	86%
France	22	22	16	16	37%	72%	81%	22	100%	78%	100%
GAVI Alliance	16	0	0	0	33%	--	0%	0	0%	--	0%
Germany	117	92	92	92	34%	68%	78%	107	35%	84%	91%
Global Fund	132	132	131	131	10%	97%	99%	132	100%	55%	100%
IFAD	22	17	22	22	67%	--	92%	22	100%	--	100%
IMF	--	--	--	--	--	--	--	--	--	--	--
Ireland	36	36	36	35	87%	98%	100%	35	95%	98%	99%
Italy	--	--	--	--	--	0%	--	--	--	0%	--
Japan	93	11	11	11	17%	60%	11%	11	17%	60%	11%
Korea	19	0	0	0	--	0%	0%	0	--	0%	0%
Netherlands	50	48	48	48	88%	87%	96%	48	95%	87%	96%
Norway	75	73	73	73	59%	69%	97%	73	62%	79%	97%
Spain	0	0	0	0	--	--	--	0	--	--	--
Sweden	67	61	61	61	63%	67%	91%	61	49%	71%	91%
Switzerland	6	3	3	3	66%	68%	49%	4	71%	68%	67%
United Kingdom	173	172	172	172	87%	99%	100%	172	88%	99%	100%
United Nations	102	30	3	3	1%	21%	12%	30	4%	40%	30%
United States	144	104	104	104	0%	4%	72%	104	0%	13%	72%
World Bank	662	662	490	490	66%	88%	83%	392	68%	74%	59%
Total	2 227	1 851	1 718	1 717	66%	71%	79%	1 603	61%	69%	72%

Source: OECD, 2011b, p.9

According to the recent OECD survey, in 2010 approximately 79 per cent of aid to the government sector made use of national PFM systems. Canada has done incredibly well in using country PFM systems according to the last three OECD surveys (2005, 2007, and 2010) and has channeled at minimum 97 per cent of the total ODA disbursed to the government sector through national PFM systems. In 2010 this proportion reached a nearly perfect score with 99 per cent of Canada's government sector ODA making use of local PFM systems. Increasing integration of donor resources into the GoT budget has served to improve alignment of external funds with MKUKUTA priorities whilst improving government accountability (DPG, 2006b, p.21).

The simplest and most common means of utilizing country PFM systems is through budget support: “Most commonly, donors make use of country PFM and procurement systems when providing aid as general or sector budget support” (GPE, 2009, p.144). The proportion of general budget support to other aid modalities has fluctuated significantly in recent years. In FY 2005/2006 approximately 40 per cent of ODA was provided through direct budget support, and making use of country fiduciary systems (World Bank, 2006, p.8). This proportion has shrunk considerably over the last few years, in fact the following year (FY 2006/2007) GBS contribution to the national budget was only 21 per cent, and a continued trend of decreasing share of GBS of the national budget has been “noted” since then (Aideffectiveness.org, 2009)

However, this proportion of GBS has shrunk from in real terms as well, from Tsh. 1,307.707 billion in FY 2009/10 to Tsh. 869.4 billion in FY 2011/2012 and are estimated to decrease further to Tsh. 842.5 billion on the 2012/13 budget according to the Parliament speech from the Minister of Finance (URT, 2011c, p.78). The initial substantial increase in GBS 2009/10 can be likely be attributed to high buy-in during the implementation of JAST and the perceived changing relationship between donors and the GoT. It is also likely that the reduction in the total amount is the result of the decreasing reliability of the PFM systems, or the perception thereof, within the government. Low reliability of PFM makes it difficult for donors to relax external reporting and regulatory constraints, which can serve to further exacerbate frustrations between the two parties. Even if ODA is disbursed through national budgets many are still subject to separate reporting and audit requirement, and thereby force some government agencies to prepare separate reports parallel to the GoT’s own financial reporting (World Bank, 2006, p.9).

Although GBS itself appears to be shrinking in proportion to ODA, concessional loans and grants which make use of government systems remain relatively static in comparison to GBS. Other aid modalities such as basket funds and project funding are increasingly making use of country systems as well. Gaps which persist are generally attributed to project funds that are channeled outside of the GoT budgeting and PFM. The GoT and donors alike still need to continue to put effort into disbursing/receiving and recording of ODA that results in certain donors choosing to avoid government PFM altogether (OECD, 2011, p.9).

At the sector level information of the exact proportion of assistance that made use of the country PFM systems is not easily obtained. The GPE has reported on the amount of aid to the education sector that utilized partner government’s financial systems (budget and PFM) within the 2008 FTI survey; however, Tanzania did not participate in the study and therefore information on this indicator is lacking in relation to the education sector. Despite the lack of a precise amount of aid that utilized in-country PFM systems, it is possible to ascertain the proportion of ODA that was provided through sector and budget support and therefore made use of country systems. In 2010, money that was channeled to the education sector from the DAC totaled \$104.64 million of which \$58.35 was administered through direct sector budget support, and made use of country systems. Although this proportion may appear low (approximately 56 per cent), this is not the exact proportion of DAC funds that made use of country systems within the education sector, as

some basket funds and pooled funds also make use of in-country PFM systems. Of the total of \$61.53 million that Canada contributed to Tanzania education sector in 2010, \$58.35 or about 94.8 per cent was provided through sector budget support (OECDStat, 2012). Aside from calculating the amount of assistance that was provided through budget support it is also possible to predict the amount of aid that was captured in GoT PFM systems by measuring the amount of committed funds versus the amount of released funds. Given that committed funds are likely to be captured in the government's budgeting systems, there was a maximum of 96 per cent of education aid would have made use of the country's PFM system, given the amount of on budget funding discussed in indicator 3. It is estimated that the actual proportion of education aid that made use of GoT PFM systems would be much higher than the proportion of at the country level, given the well-established funding schemes that have been developed within the education sector through partnerships with bi- and multilateral donors.

4.2.6. Indicator 5b: Use of country procurement systems

Similar to indicator 5a, indicator 5b is set relative to indicator 2b and is strongly linked to the quality and reliability of country systems, in this case procurement. To receive a score of "A" under the Paris Declaration target, a country would have a two-thirds reduction in the per cent of aid to the public sector not using partner procurement systems. To receive a score of "B" the country would reduce by one-third the per cent of aid to the public sector not using partner countries procurement systems. By signing the JAST agreement, Development Partners committed to providing assistance to the GoT that is not tied, and allows the GoT to procure resources from wherever it deems best, with preference given to local Tanzanian providers. Moreover, Development Partners have also committed to help strengthen GoT procurement systems, and the improvement thereof are jointly monitored within the Public Financial Reform Program (URT, 2006b, p.20). Procurement laws in Tanzania are defined within the Public Procurement Act No. 21 of 2004 and the Procurement and Disposal of Public Assets Act No. 9 of 2005 (RGoZ), and specify the "fair, competitive, transparent, non-discriminatory and value for money procurement standards and practices" (DPG, 2006a, p.20).

At the country level the amount percentage of aid that made use of Tanzania's procurement systems increased from 61 per cent in 2005, to 69 per cent in 2007, and finally to 72 per cent in 2010. According to the 2006 DPG - GoT joint Paris Declaration report, the use of the local exchequer, public procurement, financial management, and auditing systems has contributed to efficiency gains and greater scrutiny, which have overall strengthened country systems (DPG, 2006a, p.21). Throughout the Paris Declaration period (2005-2010) there was an 11 per cent increase in the usage of country procurement systems, which is a one-third increase in the amount of aid that makes use of the country procurement systems. Five donors were at 100 per cent usage of in-country procurement systems (EU Institutions, France, Global Fund, IFAD, and the United Kingdom), with Canada and Ireland right on their trail with approximately 99 per cent of aid making use of the GoT procurement systems. Although some donors are showing impressive support and alignment of aid with country systems, there are some donors that are do

not make any usage of government systems, specifically the GAVI Alliance and Korea which had a contributed a total of \$35 million of aid, and none of which was captured within government systems.

At the sector level there is little data that delineates the percentage of total education ODA that facilitates the usage of country procurement systems. It would be inaccurate to extrapolate the overall government proportion onto the sector as the education sector has a procurement system that is well-established, and mostly decentralized. According to CIDA officials, 100 per cent of Canadian aid to the education sector in Tanzania makes use of country procurement systems. It is expected that unless a donor is funding a parallel project or supplies aid that is tied, it is highly likely that donors are making use of local procurement systems vis-à-vis their assistance to education. Currently, “most” education assistance makes use of GoT procurement systems. Moreover, aid modalities such as basket funds, SWAps and GBS fully utilize in-country procurement systems, so as the donor usage of procurement systems is somewhat likely proportionate to these modalities and projects.

4.2.7. Indicator 6: Avoid parallel project implementation units

Parallel project implementation units (PIUs) are usually established in response to perceived or otherwise weak capacity on behalf of a partner country’s administration (FTI, 2008, p.144). Despite the fact that PIUs run parallel to partner countries administrative structure and therefore are not the most cost-effective means of service or project delivery they are often seen as the best option in certain sectors in order to reduce the risk of mismanagement of funds and improve the likelihood of success of certain projects. Although parallel PIUs are established to mitigate risk, they have the tendency of undermining the national administrative structures and national capacity development. From a sustainability perspective, it is far more valuable for donors to support local systems to improve their capacity than to simply develop and execute projects on their own, hence why this particular measure was developed. Donors are therefore encouraged to avoid establishing parallel PIUs where possible and to rely more heavily on local systems, and provide technical assistance where necessary. By signing onto JAST donors have committed to avoiding the establishment of parallel PIUs and instead implement projects and programs through existing national systems.

According to the most recent data (2010) there were still 18 parallel PIUs in operation in Tanzania (OECDStat, 2012). This is a drastic change from the 56 parallel PIUs which were in existence when the 2005 baseline survey was conducted, and Tanzania met the Paris target for this indicator, which was 19 or less parallel PIUs. Most of these parallel structures that still remain were from multilateral organizations such as the United Nations and the African Development Bank which accounted for 11 of the parallel PIUs. Canada does not have any parallel PIUs in operation in Tanzania, and has met its obligations under the JAST framework for cooperation.

The education sector has performed very well in relation to this indicator, despite the continued presence of projects within the sector. In fact, projects are still largely prevalent within the education sector, accounting for approximately \$107.64 million of the \$232.59 million that was disbursed in 2010, or about 46 per cent of total education assistance (OECDStat, 2012). Surprisingly, these projects now make use of GoT financial and administrative structures. It must be noted that at the sector level, there is limited available donor or GoT public data related to the exact number of parallel PIUs within the sector. However, upon speaking with donor sources, it is clear that there has been a steadily decreasing number of parallel PIUs within the education sector over the last ten years, as donors continue to align their initiatives with their GoT departments. Moreover, according to CIDA sources, there are no longer any remaining parallel PIUs within the education sector, revealing that the education sector has certainly achieved the Paris target for this indicator, which aimed for a two-thirds reduction.

4.2.8. Indicator 7: Aid is more predictable / Education aid is predictable

Indicator 7 measures the percentage gap between scheduled aid and aid that is effectively released and recorded within the partner country's budget. Predictability of aid flows is essential in allowing the GoT to properly plan and budget for capital projects. The Paris target for this indicator is to "halve the proportion of aid not disbursed within the fiscal year (FY) for which it is scheduled" (OECD, 2005, p.10). This indicator actually relies on two separate variables, the accuracy of financial recording within the partner country's PFM systems and predictability of disbursements from donors. For a country like Tanzania where ODA constitutes 44.78 per cent of the nation's gross capital formation, minor disruptions in the release of development assistance can have drastic negative consequences to in-country services and programs (World Bank statistics, 2012). The ability to budget and plan how much aid will be disbursed and when it will be disbursed is vital to the country's own PFM and development planning (OECD, 2011b, p.6). The GoT and Development Partners have formally established disbursement timetables and three year medium-term expenditure framework (MTEF) disbursement schedules, which serve to ensure "minimum year-to-year variations" and less disruptions and overall improvement to the predictability of aid (URT, 2006a, p.19-20). With GBS, the JAST agreements stipulate that the disbursements will be released early in the fiscal year to allow for "smooth release of resources for budget implementation"; moreover, the GoT and Development Partners also agreed to report aid disbursements, aid commitments, and disbursement modalities to all key stakeholders in a timely and transparent fashion (URT, 2006, p.19-20).

Table 4.2.8a: Proportion of aid that is actually disbursed versus aid that is scheduled

	Disbursements recorded by government in 2010 (USD m) a	Aid scheduled by donors for disbursement in 2010 (USD m) b	2005		2007		2010*		For reference: Aid disbursed by donors for government sector in 2010 (USD m) d	For reference: % of scheduled aid disbursements reported as disbursed by donors in 2010**	
			(for reference)	(for reference)	(for reference)	(for reference)	(%) c = a / b	(%) c = b / a		(%) e = d / b	(%) e = b / d
[Other donors]	--	--	--	--	--	--	--	--	--	--	--
African Dev. Bank	142	226	0%	59%			63%	142	63%		
Belgium	17	5	49%	37%		27%		9		50%	
Canada	69	69	84%	50%	100%			82		85%	
Denmark	70	73	67%	68%	96%			88		83%	
EU Institutions	136	207	43%	40%	66%			136	66%		
Finland	34	32	55%	98%		95%		34		95%	
France	23	34	10%	41%	68%			22	66%		
GAVI Alliance	15	0	0%	--		0%		16		0%	
Germany	117	131	22%	32%	89%			117	89%		
Global Fund	119	12	31%	31%		10%		132		9%	
IFAD	23	13	0%	--		57%		22		59%	
IMF	--	--	--	--	--	--		--	--	--	
Ireland	44	20	72%	96%		45%		36		55%	
Italy	--	--	--	0%	--	--		--	--	--	
Japan	93	85	44%	49%		92%		93		92%	
Korea	13	10	--	0%		80%		19		53%	
Netherlands	91	70	94%	90%		77%		50	72%		
Norway	76	75	45%	91%		98%		75		99%	
Spain	0	0	--	--	--	--		0	--	--	
Sweden	99	64	68%	67%		65%		67		96%	
Switzerland	9	6	62%	81%		65%		6		95%	
United Kingdom	216	186		97%	89%		86%	173	93%		
United Nations	112	55	2%		11%		49%	102		54%	
United States	139	154	0%	0%		90%		144	93%		
World Bank	613	681	60%	48%		90%		662	97%		
Average donor ratio			43%	51%		68%				71%	
Total	2 269	2 207	70%	61%		97%		2 227		99%	

* Ratio is c=a/b except where disbursements recorded by government are greater than aid scheduled for disbursement (c=b/a).
** Ratio is e=d/b except where disbursements recorded by donors are greater than aid scheduled for disbursement (e=b/d).

Source: OECD, 2011, p.6

The joint effort between the GoT and donors to better coordinate to improve the accuracy of disbursements has had a significant impact since the 2007 survey. Currently, 97 per cent of aid disbursements were recorded by the government and notable increase from 61 per cent in 2007 (OECD, 2011b, p.7). The Paris target of at least 85 per cent of disbursements being on schedule and recorded by the GoT, was surpassed for this indicator. Better coordination and the use of aid modalities that support the government budget have played a large role in this improvement; budget support is fully aligned with partner country budget cycles and therefore improves performance on this indicator (World Bank, 2006, p.9). This increase in predictability of aid has significantly improved the GoT's yearly and multi-year program planning (DPG, 2006b, p.21).

100 per cent of Canada's scheduled aid was captured by the government in 2010; however the actual disbursements from Canada were \$82 million versus the scheduled \$69 million that was

actually captured. This discrepancy indicates that further coordination is required between Canada and the GoT in order for all disbursements to be captured in GoT budgeting, not just scheduled amounts. However, this discrepancy may have arisen from Canada contributing funds through multilateral organizations, and/or from using basket and project funding modalities. However, lower amounts being recorded on GoT systems than have actually been disbursed also suggest that there are recording accuracy issues within the GoT PFM systems.

At the education sector level predictability of education aid is also quite high. Of the committed \$262.03 million of ODA to education in 2009, only \$166.59 million was released. This could reveal a much lower disbursement rate than the government sector on whole, with only 63.57 per cent of education ODA actually being disbursed. However, the aid that was committed in 2009 was scheduled for disbursement over several years, which ultimately improved the predictability of aid within the sector.

Table 4.2.8b: ODA Commitments versus ODA Disbursements within Major Sectors

Major Sector Name	ODA Commitments (2009)	Gross ODA Disbursements (2009)
Action relating to debt	30.42	45.94
Administrative costs	7.27	7.43
Economic infrastructure and services	507.83	350.83
Education	262.03	166.59
Health and population	940.06	573.42
Humanitarian aid	56.04	47.45
Multi-sector/cross-cutting	150.42	70.33
Other social sectors	657.98	500.45
Production sectors	396.26	258.22
Program assistance	1,729.92	979.38
unallocated/unspecified	10.52	10.04

Source: OECD-CRS, 2012

The situation of assessing this indicator vis-a-vis Canadian funding to the education sector in Tanzania appears to be quite alarming, at least at first glance. In 2009, Canada committed to disbursing \$145.48 million to the education sector in support of the ESDP. Of the amount committed only \$35.36 million was actually disbursed or about 24 per cent of the committed assistance; however, more of the education assistance was released the following year (2010) to the tune of \$58.7 million and thereby adhering to the original commitments and allowing the GoT to have sustained budget support over a multi-year period.

Table 4.2.8c: Canadian support to the education sector – Disbursement and commitments

Recipient	Tanzania									
Sector	110: I.1. Education, Total									
Flow	Official Development Assistance									
Channel	100: ALL Channels									
Amount type	Current prices (USD millions)									
Flow type	Gross Disbursements					Commitments				
Type of aid	100: All Types, Total									
Year	2006	2007	2008	2009	2010	2006	2007	2008	2009	2010
Donor										
Canada	19.793705	0.306246	0.278062	38.168819	61.538372	..	..	1.673951	147.12619	5.499806
	19.793705	0.306246	0.278062	38.168819	61.538372	..	..	1.673951	147.12619	5.499806

Source: OECD-CRS, 2012

Budget support is not bound to fulfilling in-year budget requirements and can be released over an given period, therefore partner governments can “budget with greater certainty” when countries use this modality (World Bank, 2006, p.9). In signing the Accra Agenda for Action donors agreed to make commitments over longer periods of time (3-5 years ideally) and therefore allowing governments to plan better based on multi-year projections. Therefore more of the aid from the initial commitment would be expected to be reported on budget in the following years, there is no more recent information available to ascertain whether the remaining education aid was disbursed in fulfillment of this apparent multi-year commitment from the outset (OECDStat, 2012). It would appear that within the education sector multi-year commitments would certainly be beneficial given the dependency of the GoT on external donor funding in the education sector. Despite initial appearances in providing multi-year commitments of education aid, Canada is further fostering predictable aid within the education sector.

4.2.9. Indicator 8: Aid is untied

“Aid is tied when donors place geographical restrictions on sourcing of goods and services for aid-funded activities” and therefore limits the choices of the partner country in procuring the goods and services and greatly reduces the cost-effectiveness (OECD, 2011, p.53). Tied aid not only reduces the partner countries ownership but also the alignment of aid with country systems. The only Paris target set out for this indicator is to vaguely make “continued progress over time” while the Accra Agenda for Action encouraged donors to untie aid “to the maximum extent” possible (OECD, 2011, p.56).

Table 4.2.9a: Proportion of untied aid to Tanzania

	Total bilateral aid as reported to the DAC in 2009	Untied aid	2005 (for reference)	2007 (for reference)	Share of untied aid
Australia	1.0	1.0	1%	100%	100%
Austria	12.1	12.1	95%	67%	100%
Belgium	46.8	46.8	100%	100%	100%
Canada	7.4	7.4	79%	89%	100%
Denmark	180.1	180.1	100%	100%	100%
Finland	71.2	71.1	100%	100%	100%
France	2.0	2.0	100%	100%	100%
Germany	61.7	61.7	83%	100%	100%
Greece	0.0	0.0	0%	--	--
Ireland	52.3	52.3	100%	100%	100%
Italy	4.2	1.8	37%	12%	44%
Japan	119.4	119.4	100%	100%	100%
Korea	100.3	40.8	--	12%	41%
Luxembourg	0.6	0.6	100%	100%	100%
Netherlands	73.2	72.5	83%	99%	99%
New Zealand	1.0	1.0	61%	100%	100%
Norway	69.3	69.3	100%	100%	100%
Spain	21.6	13.8	72%	96%	64%
Sweden	320.9	320.9	100%	100%	100%
Switzerland	5.0	4.6	99%	97%	92%
United Kingdom	600.4	600.4	100%	100%	100%
United States	379.3	368.0	88%	89%	97%
Total	2 130	2 048	97%	97%	96%

Source: OECD Creditor Reporting System

The proportion of untied aid has been relatively high throughout all three of the OECD surveys; however, it appears that between 2005 and 2010 aid actually became more tied and therefore missing the target of “continued progress over time.” In 2005, approximately 97 per cent of aid was untied, in 2010 this proportion had fallen by 1 per cent to 96 per cent. This decrease can be largely attributed to the increase of tied aid provided by both Spain and Switzerland. Although these two donors are not the lowest performers on this measure they are the only donors that have regressed as far providing untied aid. Korea and Italy fair much worse in regards to the proportion of untied aid, however, there has been a continued trend since 2005 towards decreasing their proportion of tied aid to Tanzania. Canada has performed very well on this indicator in recent years, progressing from 79 per cent of untied aid to Tanzania to 100 per cent in 2010. More impressively Canada has made much progress in reducing the amount of tied aid it contributed globally, from \$651.21 million in 2006 to a mere \$16.22 million in 2009 (OECDStat, 2012).

Table 4.2.9b: Levels of tied aid Canada provides globally

Canada	2006	2007	2008	2009	2010
Tying status					
1.b)1. PU - Proc. limited to donor & subst. all aid recip.	3.78	1.42	28.53	0.18	..
1.b)2. PU - Procure. limited to all aid recipients	..	..	..	..	..
1.c) DFI - Tied	651.21	455.24	166.56	16.22	..
1.c)1. Tied to donor country only	492.97	455.24	166.56	16.22	..
1.c)5. Tied, Other	158.24	..	..	..	..
2. Aid in Kind	..	..	..	..	..
4.c) Bil. Commit. - Tied	651.21	455.24	166.56	16.22	8.33

Source: OECDStat, 2012

At the sector level the picture is quite similar to that of the country level. The worst DAC performers in providing untied aid, Korea (41 per cent), Italy (44 per cent), and Spain (64 per cent) only provided a combined total of \$9.90 million of the total \$104.64 million DAC contribution to the education sector, or about 9.4 per cent. The remaining DAC donors all provide at 92-100 per cent of untied aid, resulting in a minimum of 95 per cent of aid to education being untied. CIDA field staff have also confirmed that “most” education aid is currently untied. The largest DAC contributor to the education sector in this period was Canada, who provided almost 59 per cent of bilateral education aid in 2010. According to OECD data and CIDA sources, 100 per cent of Canadian education aid to Tanzania is untied, therefore meeting the Paris target for this indicator.

4.3. Harmonization

A Ministry of Education official in Tanzania was quoted saying, “While we were supposed to implement [programs], we are producing papers” (Herfken, 2008, p.6). This statement is reflective of the heavy workloads placed on recipient and donor organizations due to the varied and complex reporting practices. According to the OECD, “adopting simpler and common processes and systems” that make use of existing partner country structures, processes, and systems is the most basic definition of harmonization. Simply put, harmonization is when donors and partner countries work together to reduce transaction costs and to ensure that aid is utilized for programming and not on duplicated labor. Poor coordination of aid increases the cost to donors and partner countries alike, therefore it is vital to use common arrangements, and conduct joint missions and analytical work. Although alignment is a vital first step in improving the effectiveness of the aid, harmonizing financial, managerial, monitoring and evaluation processes affects the overall organizational structure and therefore productivity of organizations (Asford & Biswas, 2010, p.486). Harmonization with partner country systems relies heavily on how donors coordinate their aid, and therefore this principle aims primary to get donors and partner countries to all work together to strengthen partner country systems but to also reduce transaction costs associated with the duplication of labor.

Table 4.3: Performance on Harmonization indicators

	Indicator	2005	2007	2010 Actual	2010 Target	Global average*
9	Use of common arrangements or procedures	55%	61%	60%	66%	48%
10a	Joint missions	11%	16%	26%	40%	22%
10b	Joint country analytic work	38%	65%	48%	66%	44%

Source: URT – Ministry of Finance, 2011, p.18

Within Tanzania there has been a tremendous amount of work conducted to reduce transaction costs through joint efforts between donors and the GoT. Since the implementation of JAST donors have been able to work closer together and coordinate their activities better, and have therefore made significant progress in harmonizing aid. JAST was established to improve government ownership and leadership through cooperation and joint actions between the GoT and development partners to improve aid effectiveness (DPG, 2012). Furthermore, the creation of the Development Partners Group (DPG) in 2004, which consists of 17 bilateral and 5 multilateral development agencies, has improved the harmonization of aid activities with GoT systems within the country.

By moving beyond information-sharing towards actively seeking harmonization and alignment of aid systems and priorities, the Development Partners are aiming at increasing the effectiveness of development assistance in support of the Government of

Tanzania's national goals and systems. Through JAST, Development Partners hope to work with Government of Tanzania fulfill its objective of achieving sustainable development goals laid out in the National Strategy for Growth and Reduction of Poverty (MKUKUTAI/MKUZAI), the Millennium Development Goals (MDGs) and other national policies and strategies. (DPG, 2012).

The largest donors of ODA to Tanzania are IDA, the USA, and the UK with a combined total of \$1,390.3 million (OECD, 2012a, p.223). However, these donors only account for 45.5 per cent of total ODA disbursements, with the remainder of the ODA coming in through a total of 23 bilateral and more than 18 multilateral donors making up the rest of the total assistance (OECD, 2012a, p.223). With the vast number of donors to Tanzania aid fragmentation and the extra work this places on the GoT in coordinating aid is an ongoing problem; however, the implementation of JAST and the further coordination and leadership by the GoT and donors and between donors is improving. JAST proposed a division of labour amongst the donor community, which would reduce the amount of time the GoT would spend coordination with multiple donors. Instead donors would coordinate amongst themselves, with one donor taking a leading role and liaising with the GoT. Not only does this better harmonize donors but it also reduces administrative costs at all levels for the GoT.

In relation to harmonization, JAST has also become part of the problem. JAST implementation has also resulted in donor representatives and high-level government ministry officials investing more time in committee meetings, and therefore increasing the level of complexity in effective and timely aid disbursements (Ashford & Biswas, 2010, p.485). Despite the effort that have been made the results have been mixed. At the country level, Tanzania did not reach any of the Paris targets for harmonization. In fact, recent survey data appears to show that although in 2007 Tanzania was on-track to meet the targets set for both indicators 9 and 10b, there has been a substantial decline since that time.

4.3.1. Indicator 9: Use of common arrangements or procedures / Education aid is provided through program-based approaches

Indicator 9 is a measure of how well donors work together and with recipient countries by measuring the proportion of ODA that is disbursed through Program-Based Approaches (PBAs). PBAs can be defined as

“a way of engaging in development co-operation based on the principles of coordinated support for a locally-owned program of development, such as a national development strategy, a sector program, a thematic program or a program of a specific organization. Program-based approaches share the following features: i) leadership by the host country or organization; ii) a single comprehensive program and budget framework; iii) a formalized process for donor co-ordination and harmonization of donor procedures for reporting, budgeting, financial management and procurement; iv) efforts to increase the

use of local systems for program design and implementation, financial management, monitoring and evaluation (OECD, 2008c, p.2).

Table 4.3.1a: Proportion of aid that is in the forms of Program-based approaches

	Programme-based approaches			Total aid disbursed (USD m) d	2005 (for reference)	2007 (for reference)	2010 (%) e = c / d
	Budget support (USD m) a	Other PBAs (USD m) b	Total (USD m) c = a + b				
[Other donors]	--	--	--	--	--	--	--
African Dev. Bank	0	72	72	142	0%	68%	51%
Belgium	0	0	0	14	53%	52%	0%
Canada	71	11	81	90	71%	77%	91%
Denmark	35	59	95	97	41%	50%	98%
EU Institutions	136	0	137	178	39%	38%	77%
Finland	19	10	29	38	49%	90%	76%
France	0	16	16	24	25%	57%	68%
GAVI Alliance	0	0	0	16	0%	--	0%
Germany	26	89	115	117	37%	97%	99%
Global Fund	0	143	143	143	76%	100%	100%
IFAD	0	17	17	22	0%	--	77%
IMF	--	--	--	--	--	0%	--
Ireland	15	22	37	41	75%	86%	90%
Italy	--	--	--	--	--	0%	--
Japan	0	0	0	94	16%	83%	0%
Korea	0	0	0	20	--	0%	0%
Netherlands	0	51	51	65	79%	89%	78%
Norway	44	6	50	93	49%	56%	54%
Spain	0	0	0	0	--	--	--
Sweden	46	27	73	85	38%	61%	86%
Switzerland	0	8	8	13	47%	49%	61%
United Kingdom	160	13	172	207	89%	99%	83%
United Nations	0	47	47	122	32%	10%	38%
United States	0	0	0	481	0%	17%	0%
World Bank	281	226	507	662	68%	72%	77%
Total	833	818	1 651	2 763	55%	61%	60%

Source: OECD, 2011, p.13

The Paris target set for this indicator is for 66 per cent of aid flows to be provided in the context of PBAs (OECD, 2005, p.10). Between 2005-10 aid disbursed through PBAs increased five per cent from 55 per cent in 2005 to 60 per cent in 2010. Despite the five per cent improvement there is also evidence that the proportion of aid disbursed through PBAs has decreased by 1 per cent between 2007 and 2010. Regardless of the initial progress between 2005-07 Tanzania has missed the target for this indicator. Canada has shown significant improvement in the release of aid through PBAs reaching a level of 91 per cent in 2010 and showing a positive trend since 2005. Other donors that appear to be performing quite well on this indicator are Germany (99 per cent), Denmark (98 per cent), and The Global Fund (100 per cent). Improved dialogue and routine meetings between donors and the GoT have played a significant role in this progress.

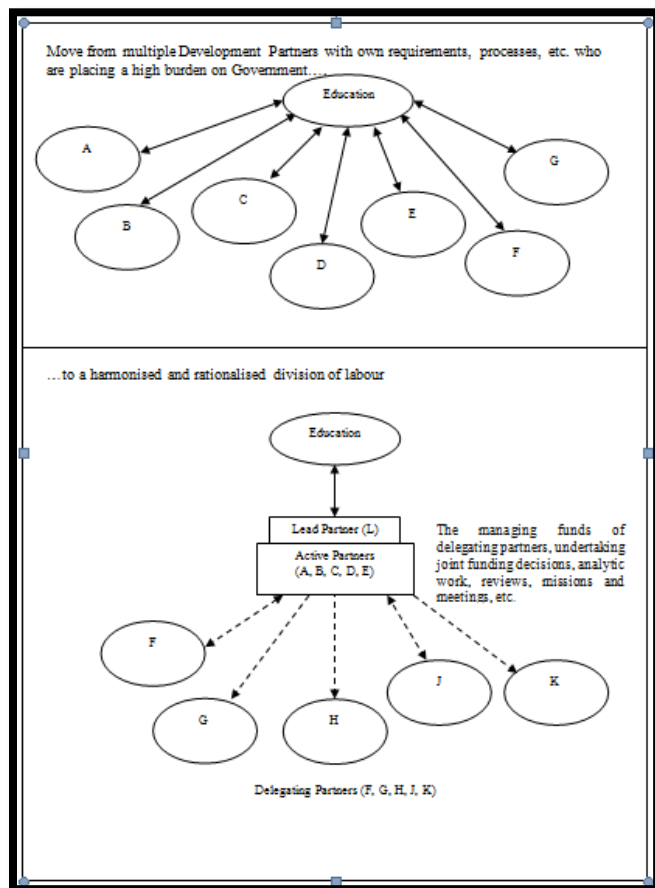
Both donors and partner countries are equally responsible for, and equally benefit from, the coordination and harmonization of activities and ensuring that aid is released through PBAs (OECD, 2011, p.12). PBAs can be supported through various aid modalities, although GBS and

aid that is targeted at the public sector is the easiest to identify as PBA aid; project support and pooled and trust funds can also be used to support PBAs (Handley, 2009, p.2). Establishing agreements on policy and consultation between the GoT and Development Partners, has helped to reduce transaction costs and to ensure a more concerted, organized intervention within the education sector (DPG, 2006b, p.21).

The GoT has a well-articulated national vision and medium-term development program (MKUKUTA I and II) which are complemented by JAST and in line with the Paris Declaration and Accra Agenda for Action. These interventions provide a comprehensive framework for donor coordination and include formalized processes for how donors ought interact with each other and the GoT, and include the adoption of common reporting, budgeting and evaluation. The country and sector level development plans are definite evidence of the GoT's ability to articulate a comprehensive strategies which take into account the complexity of including donors and other key stakeholders in the planning stages to facilitate better harmonization of procedures. The MKUKUTA II stipulates that development partners "will use the existing agreed national system and processes to provide financial, technical and other support" and further stipulates that "Development Partners will also facilitate capacity building initiatives within the poverty reduction framework as well as supporting monitoring and evaluation initiatives" (URT, 2010f, p.108).

At the education sector level the GoT has revised the ESDP (2008-2017) which serves to include Development Partners in the implementation of the program and coordinates their activities. The ESDP provides a formalized means for donors to contribute to the program in a coordinated manner, specifically through sector budget support and technical assistance from donors, which is also guided by the JAST agreement (URT, 2008a, p.45). The ESDP also specifies the need for a division of labor amongst donors within the education sector, specifically in the implementation of ESDP, specifying the need for a lead partner to coordinate donor activities on behalf of the GoT and to simplify processes (URT, 2008a, p.38). Within the education sector, the Development Partners Group selects a donor with a comparative advantage in the sector to coordinate efforts; this is strong evidence of increasing donor harmonization.

Figure 4.3.1b: Division of labour among Development Partners under the JAST



Source: URT, 2006b, p.15

At the sector level there is continued progress towards using budget support and other modalities which depend on coordination amongst donors and leadership by partner countries, such as basket and pooled funds. Within the education sector, of the of the \$232.593 million of gross disbursement of aid contributed by all donors, \$104.874 million or about 45 per cent of all aid to education in 2010 was contributed through budget support, specifically sector budget support (SBS), and therefore inherently conforms to the standards of PBA. Of the \$104.874 million that was contributed through SBS, Canada contributed \$58.353 million, while IDA and AfDF contributed the remainder. Another \$1.388 was contributed to the education sector in the form of basket and pooled funds from Sweden (OECDStat, 2012). Until 2010, there is no record of SBS or other forms of budget support to education on the OECD–CRS system, revealing a positive trend within the sector towards budget support. SWaps, which also rely heavily on partner government leadership and donor coordination and are a form of PBA, have played an important role in the expansion of primary and secondary schooling over the last several years.

Despite the fact that approximately 45 per cent of education aid (in 2010) is in the form of budget support, there is not enough disaggregated data to reveal whether PBAs within the education sector would reach the 66 per cent Paris target threshold even when taking into

account basket funds and coordinated project spending. Due to the history of coordinated support within the sector through the FTI campaign and the, the level of harmonization between donors and the GoT is comparatively high within the sector. Despite the relatively high level of PBA integration within the sector, donors in coordination with the GoT could improve the proportion of aid disbursements through PBAs within the sector by ensuring that technical assistance and project funding are fully partner initiated and are in line with the countries own sector programming and policies. Canada, by providing budget support for the ESDP, has performed very well on this indicator. Sector-wide, however, there is still room for improvement on this indicator from other education Development Partners. Furthermore, the move towards PBAs has also increased the amount of documentation and reporting for government workers, and has indeed revealed the need for ongoing capacity development in relation to reporting within the sector and within the GoT overall (Koch, 2011, p.18).

4.3.2. Indicator 10a: Joint donor missions / Joint donor missions in the education sector

Within the Paris Declaration, donors committed to reduce the number of missions to partner countries and to also conduct more missions jointly with other donors. Donor meetings are burdensome to partner country government staff: “One of the most frequent complaints made by partner country authorities is that too much time is spent meeting with donors and responding to donor needs” according to the 2008 OECD-DAC survey (p.64). The Paris target for this indicator is that at minimum 40 per cent of donor missions to the field be joint (OECD, 2005, p.10). This target was missed by a large margin in Tanzania, where only 85 of the 320 missions were coordinated in 2010 or about 26 per cent.

Table 4.3.2: Proportion of coordinated donor missions

	Co-ordinated donor missions* (missions) a	Total donor missions (missions) b	2005* (for reference)	2007* (for reference)	2010* (%) c = a / b
[Other donors]	--	--	--	--	--
African Dev. Bank	6	23	20%	23%	26%
Belgium	2	2	11%	0%	100%
Canada	0	6	40%	33%	0%
Denmark	3	10	29%	62%	30%
EU Institutions	0	2	0%	100%	0%
Finland	0	0	25%	25%	--
France	0	7	0%	0%	0%
GAVI Alliance	0	1	--	--	0%
Germany	6	6	25%	33%	100%
Global Fund	0	6	0%	0%	0%
IFAD	1	5	67%	--	20%
IMF	--	--	--	0%	--
Ireland	2	5	40%	0%	40%
Italy	--	--	--	0%	--
Japan	3	20	8%	0%	15%
Korea	1	6	--	0%	17%
Netherlands	0	6	100%	50%	0%
Norway	0	0	33%	24%	--
Spain	0	0	--	--	--
Sweden	0	2	7%	0%	0%
Switzerland	2	4	0%	57%	50%
United Kingdom	4	7	100%	14%	57%
United Nations	48	87	18%	55%	55%
United States	1	24	--	4%	4%
World Bank	51	91	23%	14%	56%
Total	85	320	17%	16%	26%

* The total of coordinated missions has been adjusted to avoid double counting.
A discount factor of 35% is applied.

Source: OECD, 2011, p.13

Canada performed quite poorly on this measure as well, with none of its six field missions coordinated with other donors. Since 2005 the proportion of coordinated field missions by Canada has fallen consistently from 40 per cent, to 33 per cent in 2007, to its current state. However, it must be noted that donor country priorities affect the scheduling, amount, and type of missions that are undertaken and therefore joint missions are not always feasible or possible.

Despite the fact that the Paris target was missed, there is a positive trend over the last three surveys which reveal that the work of the DPG has paid off. The DPG prepares a mission calendar to facilitate coordination amongst donors, and to share information related to each mission in hopes of reducing overlap in missions (World Bank, 2006, p.10). The establishment of DPG working and thematic groups have also reduced the number of total missions to Tanzania. A reduction in the number of missions is another aspect of the Paris target which is not taken into account in the measurement of this indicator. Increasing reliance on GoT initiated and led program evaluation and measurement, policy consultation and dialogue, and sector reviews is “expected” to lead to a further increase in the proportion of joint missions (World Bank, 2006, p.10).

At the sector level progress continues to be made, especially as the JAST vision for donor/sector coordination becomes fully realized. There are very few missions that are dedicated solely to the education sector as the implementation of PBAs within the sector have greatly eliminated the need for them. There is currently one joint education mission each year, according to CIDA sources; this joint mission is dedicated to education sector review and performance monitoring. The continued decrease in the number of education missions overall is evidence that this target was met within the education sector.

4.3.3. Indicator 10b: Joint analytic work/ Joint analytic work in the education sector

As a signatory to the Paris Declaration, donors committed to share country analytic work, including diagnostic reviews with other donors in order to reduce transaction costs and the duplication of work. Analytic work includes sector studies and reviews, program performance assessments, and other work that informs and advises decision-makers in establishing and strengthening interventions, policies, and strategies (OECD, 2011, p. 13). The Paris target for this target is that 66 per cent of analytic work would be completed jointly between donors and GoT (OECD, 2005, p.10). Following the implementation of JAST, it was expected that the coordination of analytic work would improve with the introduction of a coordinated division of labor. This does not yet appear to have yet come to fruition.

At the overall country level, the amount of coordinated analytic work by donors appear to be decreasing from a high point in 2007 where the proportion of coordinated analytic work was at 65 per cent, a mere 1 per cent from reaching the Paris target. In 2010, it was reported that of the 126 pieces of analytic work that were conducted only 60 units, or 48 per cent, were actually coordinated, revealing a sharp drop from the previous survey. Canada, which conducted three units of analytic work, only managed to coordinate on one, resulting in a proportion of about 33 per cent of coordinated analytic work in Tanzania in 2010. The sharp changes from 2007 have been attributed to “varied donor responses to alignment on national systems, particularly with regard to financing arrangement, basket-funding and coordination in the DPG framework” (OECD, 2011, p.14).

Table 4.3.3: Proportion of coordinated donor analytic work

	Co-ordinated donor analytic work* (units) a	Total donor analytic work (units) b	2005 (for reference)	2007* (for reference)	2010* (%) c = a / b
[Other donors]	--	--	--	--	--
African Dev. Bank	2	5	0%	0%	40%
Belgium	0	0	0%	0%	--
Canada	1	3	50%	100%	33%
Denmark	7	8	100%	100%	88%
EU Institutions	1	1	20%	100%	100%
Finland	3	4	40%	100%	75%
France	0	0	--	--	--
GAVI Alliance	0	0	--	--	--
Germany	3	3	--	100%	100%
Global Fund	1	5	--	0%	20%
IFAD	0	0	100%	--	--
IMF	--	--	--	67%	--
Ireland	0	2	--	100%	0%
Italy	--	--	--	--	--
Japan	8	8	25%	0%	100%
Korea	0	0	--	0%	--
Netherlands	4	7	--	100%	57%
Norway	3	3	--	100%	100%
Spain	0	0	--	--	--
Sweden	5	6	6%	80%	83%
Switzerland	3	5	100%	89%	60%
United Kingdom	4	6	--	100%	67%
United Nations	27	46	44%	90%	59%
United States	5	11	--	100%	45%
World Bank	3	3	25%	67%	100%
Total	60	126	38%	65%	48%

* The total of coordinated missions has been adjusted to avoid double counting.
A discount factor of 25% is applied.

Source: OECD, 2011, p.14

The World Bank has established a Country Analytics Work website to help improve the sharing of information among donors and the Got (<http://lnweb90.worldbank.org/Caw/CawCover.nsf/homepage>). Despite the availability of a portal to share analytical work, the World Bank website appears to be relatively underutilized as there are currently less than 50 documents posted on it in relation to work being conducted in Tanzania, with none of them more recent than 2007.

At the sector level it is difficult to assess this indicator given that the OECD and the Global Partnership does not specify the exact types of analytic work that is taken into consideration. According to the OECD, analytic includes sector studies, strategies, evaluations, and even discussion papers (OCED, 2012). There are “a lot” of different joint studies conducted in relation to education sector processes, the most notable being the Tanzania Education Sector Analysis and the Joint Education Sector Review. However, there are also very many other issue specific studies conducted within the sector which are virtually unrecorded as the sharing and dissemination of education specific analytic work appears to be lacking. In order to comprehensively assess this indicator there would need to be clear guidelines published by the Global Partnership which describes the level at which the joint analytical work is conducted in order to produce an approximate calculation. It appears that this description does not exist in the literature and the number of education specific pieces analytic work in the education sector is not collected or disseminated.

4.4. Managing for results

Managing for results, simply means “managing and implementing aid in a way that focuses on the desired outcome and uses information to improve decision-making” (OECD – Paris Declaration, 2005, p.7). Within the Paris Declaration, partners and donors agreed to work together in a “participatory” approach to strengthen country capacities and demand for results-based management (RBM; OECD, 2005, p.7). Through this, partners agreed to link development strategies to multi-annual budgets, and establish RBM reporting and assessment frameworks which incorporate a “manageable” number of performance indicators. To strengthen national systems, donors simultaneously agreed to link program support and aid with partner country results and assessment frameworks and avoid introducing reporting and monitoring frameworks and indicators that are not consistent with the development strategies of the partner country (OECD, 2005, p.7). The sole aim of managing for results is to keep the end goal - improving access to education and improving classroom outcomes – in mind when managing aid and developing program interventions.

4.4.1. Indicator 11: Results-orientation frameworks / Results-orientated frameworks in the education sector

The sole indicator used to measure this principle is whether there are results-orientated and monitorable performance assessment frameworks in place to assess progress against the national development strategies and sector programs. There was not a country specific target set out within the Paris Declaration, and the overall Paris target was simply to reduce the proportion of countries without transparent and monitorable performance assessment frameworks by one-third; however, partners and donors alike committed to increase the usage of RBM within all government sectors.

A key aspect to this indicator is the availability of statistical information and other data that might help the GoT and donors to plan their interventions for maximum benefit. In this regard, the GoT has made much progress. This year (2012) there is a national census taking place, as well there are sector and poverty assessments that are also routinely conducted. All development information is fed into the Tanzania socio-economic database which is ultimately managed by the National Bureau of Statistics (World Bank, 2006, p. 11). To further address the need for reliable data for making informed policy decisions, the GoT has fully implemented the Tanzania Statistical Master Plan as of June 2011 which aims to “be an efficient and well-integrated National Statistical System that produces quality statistics for planners, researchers and decision makers in an objective, timely and cost-effective manner” (URT, 2011f, p. 1).

Another aspect to this indicator is the ease of access and availability to information by stakeholders. The GoT currently makes use of a poverty monitoring website (<http://www.povertymonitoring.go.tz/>) to disperse statistical information, reports, and recent reviews related to poverty reduction and development. The website does, however, appear to be

under-utilized as there does not appear to be many recent documents and the majority of the reviews and reports appear to be outdated. The National Statistical Board website also has plenty of development information that is easily accessible in both English and Kiswahili. Furthermore, the GoT also produces routine poverty and human development reports which serve to inform and analyze development trends within the country.

The third aspect of the this indicator is whether the government uses the available data in decision-making. Data that is being generated by the GoT is used considerably in planning and policy decision-making. For example, revised sector and sub-sector programs within the education sector have relied heavily on data that was gathered during the operational phase of the previous sector and sub-sector programs.

The revised MKUKUTA II medium-term poverty reduction strategy also makes use of data that was gathered in assessing the initial MKUKUTA, specifically the data that was gathered under the MKUKUTA Monitoring Master Plan. MKUKUTA II has been informed by various assessments and data reviews, revealing that the GoT is committed to making informed policy decisions and aiming interventions towards areas that will have the greatest impact, and will continue to monitor key dimensions to ensure these interventions are having their intended effect.

Both MKUKUTA and the Zanzibari counterpart, MKUZA, are outcome-based poverty reduction strategies. Through the support of these poverty reduction strategies, development partners and the GoT alike ensure that the national budget links funding to specific strategies and implementation strategies, ensuring that results are being accomplished as prerequisite for more financing (URT, 2008c, p.11).

Based on the these three aspects of the indicator, data collection, access to data, and the use of data in decision-making and planning, the World Bank assesses whether a country has a comprehensive development framework. The World Banks provides a score from “A” (highest) to “E” (lowest) based on the evidence that the partner countries supply the World Bank in relation to the above criteria. Based on the Bank’s review of the comprehensiveness of Tanzania’s development framework, it received a “B” score for its results-orientated framework (OECD, 2011, p.15). This score reflects the fact that “monitoring and evaluation system is sectorally comprehensive and has broad coverage” and these monitoring and evaluation results are in-turn used to develop national and sectoral policies and reviews (OECD, 2011, p.15). There is also a wide-range of indicators and data to assess the national poverty reduction strategy (MKUKUTA II), and progress reports are publically available for citizens and other stakeholders to monitor success in achieving national development targets.

At the sector level this success is echoed. There are regular sector reviews and assessments that take place at both the sector and sub-sector levels. Recently the GoT with capacity and financial support from UNESCO recently completed the 2011 Education Sector Assessment (ESA), which

offered analysis of easily available national and regional education statistics. The regular collection of education statistics, which are available through the Ministry of Education website (<http://educationstatistics.moe.go.tz/moe>), is further evidence of improving capacity for monitoring of quality, equity, and participation rates at the national level in relation to respective quality indicators. National and donor education statistics are available to most stakeholders, for use in the monitoring of performance of implementation of the education sector development plans and sub-sector development programs.

The revised ESDP (2008) further reflects the educational context of Tanzania, and takes into account recent performance outcomes, achievements, and advances in improving cost-effectiveness (URT, 2008a, p.viii). Within the revised the ESDP (2008-2017) there is a comprehensive monitoring and evaluation framework built in, which identifies outcome-based clusters, strategic priorities, and expected results. One of the main priority actions includes the implementation of Education Performance Management System (EPMS) within all sub-sectors, to include:

- (i) defining and matching education goals, outcomes, strategies and indicators to the national MKUKUTA-related Strategic Budget Allocation System (SBAS);
 - (ii) ensuring that the EPMS is consistently implemented across the sub-sectors and institutions;
 - (iii) ensuring that ESDP is linked to the financial resource allocation mechanisms that are coordinated by the Ministry of Finance and Economic Affairs (MoF & EA);
 - (iv) ensuring that EPMS becomes an enabling institutional capacity in the machinery of Education Ministries, Departments and Agency /Institutions for efficient and effective management of education provision;
 - (v) ensuring that education stakeholders such as parents, students, Civil Society Organizations (CSOs), private sector and Development Partners, have full opportunities to comment upon the educational services provided by institutions/schools with the Government reacting rapidly and responding clearly to those comments;
 - (vi) strengthening Monitoring and Evaluation (M&E) systems to ensure that performance indicator progress is tracked against agreed objectives and targets set in each subsector; and,
 - (vii) ensuring that trends in education quality and access are monitored regularly, through education outcomes' surveys; gauged against the performance plans and that the results are widely disseminated to stakeholders.
- (URT, 2008a, p.12).

As the EPMS becomes fully implemented, the sector will continue to see further improvement on this indicator. Currently, the GoT has a comprehensive monitoring and evaluation framework in place to gauge the performance of Ministry directed education interventions, specifically the currently operational ESDP and the various sub-sector programs. However, capacity and fiscal

constraints remain in fully implementing these monitoring and evaluation tools. Furthermore, the GoT, with the support of various donors, undertakes routine collection education data which are in-turn used to inform policy and planning decisions. There is also regular Public Expenditure Reviews (PERs) that are completed, and include sector information. The PERs are further evidence of data collection, and the use of data to inform policies and interventions within the sector. The evidence of these three aspects within the education sector reveals that the GoT is performing quite well on this indicator, although data collection and usage remains an ongoing challenge given capacity constraints in certain under-performing regions.

Canada has recently played a vital role in assisting the GoT in improving on this indicator. According to CIDA's description of the education sector funding scheme, Canada's SBS is aimed at strengthening government systems through: "focusing on effective, transparent, and accountable country systems; increasing coordination and harmonization among donors; and reinforcing mutual accountability" (OECDStat, 2012). Furthermore, CIDA also specifies that this agreement will also establish greater policy dialogue between the GoT and development partners and will help to reinforce efforts to ensure that the aid is focused and aligned with long-term development results (OECDStat, 2012). The aid will also be monitored in conjunction with the GoT and other development partners (OECDStat, 2012). SBS and GBS are the most conducive to implementing RBM as disbursements are often dictated by performance on pre-determined measures (Mutalemwa, 2009, p.17).

Despite the progress being made in relation to establishing and implementing RBM monitoring frameworks, there are still some very real issues which need to be resolved to move forward. The first major hindrance to further progress on this indicator is low capacity within the Tanzanian government to collect and use data to ensure that results are being achieved. According to Mutalemwa, the greatest obstacle to further capacity development in this area has been the unpredictability of aid, as unpredictable funding inherently reduces the impact of capacity development initiatives (2009, p.17). Without the required infrastructure in place, both in human resource and technological, to measure and analyze performance, it is unlikely that an "effective" RBM strategy will be realized (Mutalemwa, 2009, p.17).

4.5. Mutual accountability

According to the OECD, mutual accountability can be defined as “the process by which two (or multiple) parties hold one another accountable for the commitments they have voluntarily made” (OECD, 2009c, p.96). Forming authentic and equal partnerships is key in improving development effectiveness; these partnerships will then result establishing shared goals and responsibilities and lead to discussion and negotiation between the partner as they hold each other accountable and ensure that each member is fulfilling their own respective obligations (OECD, 2009c, p.96). Partner countries, donors, and CSOs all play an important role in establishing and maintaining mutual accountability. Local CSOs play an especially important role in holding government responsible for aid spending, unfortunately CSOs are often excluded from this process, this is especially the case in Tanzania (Actionaid, 2011, p.17).

4.5.1. Indicator 12: Joint reviews in place / Joint sector review in place

Signatories to the Paris Declaration have agreed to become mutually accountable for development results through formal agreements and joint initiatives. Mutual accountability has been perceived by many in the field to have been sidelined in relation to the other indicators, although the Paris Declaration specifically ties donors and recipient countries alike to “jointly assess through existing and increasingly objective country level mechanism mutual progress in implementing agreed commitments on aid effectiveness” (Collins, 2009, p.181; OECD, 2005, p.8). In turn recipient countries agreed to strengthen the parliamentary role in national development strategies and their respective budget and utilize participatory approaches in formulating, assessing and implementing national development strategies, while donors agreed to provide “timely, transparent, and comprehensive” information related to year-to-year aid commitments (OECD, 2005, p.8).

The Paris target established for this target is to have all partner countries establish and implement mutual assessment reviews. However, this indicator does not provide a comprehensive measurement of whether mutual accountability has actually been established, and do not reveal the degree of mutual accountability between partners; in fact, the most comprehensive measurement on this indicator would be the performance on the other principles of development effectiveness (ownership, alignment, harmonization, and managing for results; Collins, 2009, p.181). In order to have a system of mutual review in place, three criteria must be satisfied:

- 1) The existence of aid policy or strategy,
- 2) the existence of country level aid effectiveness targets, and
- 3) broad-based dialogue between donors, partner governments, and all key stakeholders.

Tanzania has a well-established system of mutual accountability in place as evidenced in the presence of various joint reviews, and therefore meets the national Paris target (OECD, 2011, p.15). The adoption of a common aid policy is a central underpinning to establishing mutual

accountability. The GoT's efforts to improve the effectiveness of aid spending through developing aid strategies, which are becoming more participatory in nature, is long-standing. After the publication of the Helleiner Report in 1995, the GoT and donors have made concerted efforts to improve their relationships and to dually commit to improve aid outcomes through joint efforts. The recommendations from the Helleiner report have been set into a formalized assistance strategy in 2002 through the Tanzania Assistance Strategy (TAS) which was instrumental in demonstrating the GoT's desire to exert greater control over how development funds were spent within Tanzania. The TAS was then succeeded by the aforementioned JAST, which has played a detrimental role in making both donors and the GoT directly responsible for development results and also in defining the relationship between the two parties. The JAST also includes an Action Plan and Monitoring Framework which includes mutually agreed on targets and performance indicators (World Bank, 2006, p.13). Although the primary objective of JAST is to make development cooperation more effective in achieving national development and poverty reduction targets, a central intermediate objective is to improve mutual accountability between donors and the GoT (URT, 2012); the JAST is further evidence of the GoT's efforts to "enhance mutual accountability and domestic accountability" (Aideffectiveness.org, 2011).

Mutual assessments and reviews are critical in establishing mutual accountability. The creation of the Independent Monitoring Group (IMG) in 2000 has been instrumental in establishing mutual accountability by performing reviews and evaluations of GoT and donor activities. According to Capacity.org. "independent monitoring seems to be a most useful instrument in mature partnerships like in Tanzania today," as "it recognizes the inherent inequalities in aid relations and provides a concrete mechanism for holding all partners to account, with regular recommendations based on impartial and transparent assessments" (Capacity.org, 2010). Aside from the IMG reporting, donors, the GoT, and other stakeholders conduct yearly joint assessments on the implementation of the JAST, ensuring compliance by all signing parties of the strategy (World Bank, 2006, p.13). Furthermore, the GoT has urged all donors to conduct joint evaluations of their assistance to Tanzania to identify accomplishments and areas for improvement. Canada responded to one of these GoT requests and conducted a joint evaluation of their contributions in 2006 in *An evaluation of the CIDA Tanzania program* (Canada, 2006).

There is still much work left to accomplish in generating mutual accountability. Despite the progress which the GoT and donors have made in relation to performing joint assessments and in becoming more accountable, there is still evidence that more work is required on this principle. The 2010 IMG report has identified definite low-point in donor-GoT relationship, and provides a roadmap for improvement. Moreover, a 2009 ODI report, which was partially funded by CIDA, found that mutual accountability within Tanzania is weak in relation to the citizen/GoT relationship. The report stated that

"there is a strong sense in Tanzania, including in its Parliament, that the government is more accountable to Development Partners than it is to its own citizens. In such a

situation...mutual accountability has a rather limited meaning. Mutual accountability for [sic]...aid more is limited. Parliament often has little awareness of Development Partners' plans and procedures, making it difficult for mutual accountability to emerge. Participants in research interviews held out the hope that progress on mutual accountability for aid, an important part of the shift towards Budget Support, would strengthen the role of Parliament and act as a model for the emergence of mutual accountability (ODI – Parliamentary strengthening and Paris principles, 2009, p.19).

According to the 2010 GPE aid effectiveness report, “whether a country had undertaken a joint qualitative assessment serves as a proxy for the measure for mutual accountability in the education sector” (GPE, 2009, p.153). Country level aid policies form the basis for all of the joint reviews and cooperation at the sector level; however, joint reviews are conducted at the sectoral level as well. Within the education sector there are sporadic joint assessments of education plans and programs by Civil Society Organizations (CSOs), bi- and multi-lateral donors, the GoT and the IMG. Recent joint reviews/assessments include: the sector comprehensive Education Sector Performance Report (2010) by the Education Sector Development Committee which is made up of donors, CSOs, and GoT staff (ESPR, 2010, p. 130); the Public Expenditure Tracking Survey (PETS) for PEDP and SEDP on mainland Tanzania (2010), in which CIDA field staff played an active role; the Tanzania Education Network's (2011) study on the quality of education; and the recent Education Sector Analysis report (2011) which were both joint undertakings which focused on the quality of education within the sector; the Public Expenditure Review (PER) is also a joint sector assessment of the entire public sector, which inherently includes the education sector; and finally the Joint Education Sector Review (JESR), which is a comprehensive review of the entire sector and relies on the participation of both donors, CSOs and the GoT.

The JESR is perhaps the most comprehensive joint sector review and is the result of ongoing sector dialogue that takes place throughout the year (URT, 2010b, p.133). The JESR monitoring exercise allows for broader stakeholder participation, and provides a realistic overview to the actual education situation in the country and the progress that is taking place (URT, 2010c, p.46). Each year the JESR produces an Aide Memoire, which sets jointly established goals and work plans for the coming year, based on the findings from the sector review. This Aide Memoire is launched at a High Level Meeting, which is chaired by the Minister of Education. The Aide Memoire is continually monitored throughout the year through GoT, Development Partner, and CSO dialogue (URT, 2010c, p.133). This document is also translated in to Kiswahili in order to ensure that the results of the study are available and accessible by all stakeholders (URT, 2010b, p.46).

There are also sector reviews which focus more specifically on the way that donors and the GoT use development funds, such as the World Bank's (2010) evaluation of the effectiveness of the implementation of the PEDP and the SEDP, which included input from the GoT, CSO's, and bilateral donors; and finally the IMG joint roadmap to improve development cooperation (2010),

which specifically targets the need for improved dialogue at the sector level, but also hails the education sector as an exemplar when it comes to mutual cooperation. Despite the fact that joint sector reviews do take place, there is still much more coordination needed within the education sector to further improve mutual accountability, especially in relation to development effectiveness.

At the sector level, the Paris target for this indicator have certainly been met in Tanzania, albeit the quality and accuracy of the aforementioned reviews will continue to be the largest priority in ensuring that mutual accountability of all participants continues to increase. Currently, most Development Partners that support education in Tanzania have played a role in assisting sector reviews in recent years, and Canada has played an especially important role. In fact, Canada's current funding to the education sector, aims to increase coordination amongst donors and the GoT and to ultimately reinforce mutual accountability (OECDStat, 2012).

5.0 KEY FINDINGS

Throughout the research process there were several identified areas of weaknesses in achieving development effectiveness within the education sector of Tanzania. The unfinished work in Tanzania, in relation to implementing the Paris Principles and especially within the education sector, include the need to: improve the predictability of development assistance; increase the use of country systems, procedures, and rules; ongoing capacity development and transparency in procuring technical assistance, and; the continued need to further harmonize missions and studies, despite progress being made in the education sector (Considine, 2012). Several of the weaknesses related to the Paris Principles have already been mentioned; however, there were many more non-Paris related issues that surfaced in the research which will also be identified here. There are many other hindrances to achieving development effectiveness which do not directly relate to the Paris Principles themselves, but are valuable to this study nonetheless as they are necessary in identifying next steps and recommendations for improving development effectiveness within the sector.

5.1 IDENTIFIED AREAS OF WEAKNESS IN IMPLEMENTING THE PARIS PRINCIPLES IN THE EDUCATION SECTOR

5.1.1 *Government of Tanzania*

There are several weaknesses that have been identified in implementing the Paris Principles into the education sector by the GoT, Ministry staff, and school level staff, specifically in relation to capacity and monitoring constraints. Weaknesses in the implementation of the Paris Principles that were identified in the literature are listed below.

- The further need to improve the collection and dissemination of the education data (Sector wide);
- Limited capacity at all levels within the GoT, especially in relation to financial management and the procurement of resources, results-based management, human resource management and training, and oversight (Country and sector wide);
- The need to further strengthen PFM and procurement systems, apart from capacity shortfalls, to improve collection and tracking of financial and resource data (Indicator 2a / 2b);
- The need to strengthen PFM and procurement systems (capacity and tracking) to reduce both the perceptions of corruption within the education sector and the wider public sector (Indicator 2a / 2b) ;
- The need to widen usage and uptake of the EMIS and IFMS systems and capacity therein to reduce PFM and procurement costs while promoting wider accountability (Indicator 2a / 2b);
- There are reports of mismanagement of capitation grants throughout the sector as some schools and classrooms are better resourced than others within the county (Indicator 2a / 2b);
- There is need for the GoT to continue to update their budgeting system to capture all donor funds that are released within the fiscal year (Indicator 3);
- There is need for tougher requirements on donor funds to ensure that aid is aligned and conforms with national priorities stipulated within the national development plan (Indicator 3);
- The GoT must improve its economic discipline and control of public expenditures (Mutalemwa, 2009, p.19; Indicator 3);
- The need is for improved leadership on behalf of the GoT to align and procure technical assistance to ensure that it increasingly in support of capacity development (Indicator 4);
- The need to change the culture and/or perception of technical assistance for capacity development for GoT staff to be more open to learning from experts and donor staff within the education sector (Indicator 4);

- The use of GBS demands that the GoT strengthen PFM and procurement systems to ensure greater use of country systems by donors, and continued support of GBS by donors (Mutalemwa, 2009, p.19; Indicator 5a / 5b);
- The need to work closer with donors, especially multilateral donors, in reducing parallel implementation units (Indicator 6);
- There is continued need to improve the ability and capacity of GoT staff to capture all aid in government budgeting frameworks, even non-scheduled aid (Indicator 7);
- The need to increase restrictions on donors and improve leadership in ensuring that development assistance is provided through PBAs (Indicator 9);
- The need for further RBM training at all decision-making levels within the sector and the wider public sector (Indicator 11);
- Improve mutual accountability through assisting in, and improving upon, joint sector assessments that already take place (Indicator 12).
- The need to improve the relationship between GoT and donors by ensuring that “both parties appoint the best people to represent them.” Currently there are few rewards for donor or GoT staff to invest the extra time needed to build effective partnerships and to streamline procedures required to reduce transaction costs (Mutalemwa, 2009, p.19; Bermingham, 2009, p.141; Indicator 12).

5.1.2 Donors

Throughout the assessment there were several relative weaknesses identified in adhering to the Paris Principles by donors, namely in how donors interact with each other and the GoT and how they choose to apply aid. Weaknesses in the implementation of the Paris Principles that were identified in the literature are listed below.

- The ultimate aim of the Paris Declaration is results, these results need to be measured in terms of educational outcomes rather than only enrollment numbers and education inputs by Development Partners (Sector wide);
- The need for donors to work closer together with the GoT to ensure that all development assistance that is released is captured in GoT budgeting (Indicator 3)
- The need to ensure that reliable, comprehensive, and timely information is provided related to FY disbursements at the country and sector level to help harmonize GoT budgeting and to ensure more assistance is captured within the government budgets (Indicator 3 / 5a);
- The need to further coordinate technical assistance with the needs and priorities of the GoT(Indicator 4) ;
- The need to ensure that technical and expert assistance is indeed building local capacity as to make the assistance sustainable in the long-term (Indicator 4);

- The need to remain committed to the JAST (and JAST II) agreements in making use of GoT PFM and procurement systems, especially within the education sector (Indicator 5a / 5b);
- The continued need to reduce the amount of aid that is tied (Indicator 5b / 8);
- The continued need to provide assistance through PBAs, especially within the sector (Indicator 9);
- The continued need for the DPG to ensure harmonized procedures amongst Development Partners and to coordinate operations with the GoT (Indicator 9);
- The need to further reduce the amount of missions overall, and to ensure that the missions that cannot be avoided are joint (Indicator 10a);
- The need to increase the amount of joint analytic work and to make use of the World Bank's CAW website to reduce the duplication of work (Indicator 10b);
- The need to increase institutional memory of Development Partners to reduce the duplication of work for the GoT and other development agencies (Indicator 10b);
- The need to continue to provide technical assistance in order to improve results-based management within the greater public sector, and more specifically within the education sector (Indicator 11);
- The need to continue to participate in, and contribute to, joint reviews within the education sector, as they form a valuable aspect of the development and improvement of the interventions within the sector (Indicator 12);
- There is no mechanism to ensure greater compliance to commitments that Development Partners make, therefore better communication and budget forecasting between field and headquarter staff is required to ensure that commitments are realistic (URT, 2008c, p. 28; Indicator 12).

5.2 NON-PARIS ISSUES AFFECTING DEVELOPMENT EFFECTIVENESS AND EDUCATION DELIVERY IN THE EDUCATION SECTOR

Within the literature there are several identifiable issues within the education sector which negatively affect development effectiveness and that fall outside of the Paris paradigm. Education development within sub-Saharan Africa, especially Tanzania, is unique to other locations throughout the world, and therefore requires specific analysis based on the context of education within the region. Many of these aspects are identified and addressed in recent literature concerning education and development effectiveness in Tanzania and the wider region.

5.2.1 Internal issues under the authority of the GoT

Many of the issues related to the provision of education are the responsibility of the GoT via the sector and sub-sector administrations. Throughout the numerous reviews, assessments, and studies conducted jointly and individually by the GoT, Development Partners, CSOs, academics and other stakeholders there are many issues that are identified as serious hindrances to both development effectiveness, but more generally to the delivery of educational services throughout the country. One of the largest development effectiveness challenges within the sector is the declining quality standards at both the primary and secondary levels that has resulted from the rapid expansion of enrollments which was not matched by quality-related inputs such as more quality instructors, educational materials, and school infrastructure (UNESCO, 2011, p.13). The greatest barrier to quality education that persists are the teachers themselves, who receive low wages, have poor working conditions, and are therefore as a whole under-motivated and poorly committed to the profession. Moreover, many teachers do not have in-depth knowledge of their content areas and of current teaching methodologies (UNESCO, 2011, p.14). This however is not a teacher problem, but an indication of inadequate and mismanaged resources at the school level and inefficient management of resources at the ministry, district, and school levels (UNESCO, 2011, p.14).

There are many issues within the education sector that pose serious development effectiveness challenges that are identified in the current literature. These constraints to further educational effectiveness center around the thematic clusters related to access and equity, quality, human resources, and institutional and management constraints.

Access and equity constraints:

- High-levels of geographic inequalities in the allocation of resources in support of education service delivery and large disparities between regions, districts, and schools. These uneven spending patterns between certain districts appear to be inefficient, and are not targeted towards greatest efficiency (World Bank, 2010b, p.47; URT, 2010b; UNESCO, 2012, p.9);

- Inequalities in learning environments among different schools resulting in inequalities of learning outcomes, with girls doing most poorly in both participation rates and pass rates (URT, 2010d, p.15);
- Insufficient budget dedicated to achieving the planned activities within the ESDP and the subsequent sub-sector programs (URT, 2010b);
- Inconsistent and unpredictable disbursement of funds from GoT treasury to the LGAs and from the LGAs to schools, despite the straightforwardness of the process. This is forcing schools to raise revenue through other means (Uwezi, 2011, p.4; URT, 2010b);
- The need to improve access and retention in secondary schooling and the need to further increased allocation of education resources towards secondary schooling. Although more money is being allocated to education, there is less per students for secondary education (Uwezi, 2011, p.4; UNESCO, 2012, p.8);
- The need to ensure that students are entering school at an appropriate age, national studies suggest late entry is detrimental to success (UNESCO, 2012, p.8);
- The need to ensure pro-girl and pro-poor policies are implemented to improve access to the least advantaged, especially in more remote areas (UNESCO, 2012, p.9);
- Rural schools have fewer teachers per student than urban schools while community schools have fewer teachers per student than Government schools (Uwezi, 2011, p.5- 6)
- Government schools have more resources for teaching materials, and as a consequence community and rural schools perform poorly in examinations (Uwezi, 2011, p.8)
- There are declining pass rates (especially for females) and low completion rates in primary, secondary, and vocational sub-sectors (URT, 2010b, p.25);
- There is a severe shortage of equipment and assistive devices to support learners with special needs, resulting in decreased in enrollment of children with special needs in Primary school (URT, 2010b p.25);
- Poor water and sanitation facilities, namely lack of access to clean water and a sufficient number of latrines, greatly reduce accessibility of girls and younger children (URT, 2010c, p.45);
- In rural and more secluded areas, distances between schools coupled with poor to non-existent transportation pose serious accessibility and safety issues for young children, especially girls (TEN/MET, 2009b, p.4).

Poor quality of education:

- Given the amount of money spent on education in Tanzania, poor quality is a significant value for money issue across the system and will likely reduce demand for education if it is not addressed (World Bank, 2010b, p.52);
- Poor education quality has resulted in the private and public sectors unable to find the skills needed for employment. Skill training is most needed in literacy, numeracy, science, and technology education at all levels and requires greater instructional time allocated within the school year (URT, 2010b; URT, 2011g, p.4; URT, 2010g);

- Poor alignment of school curriculums with the rapidly diversifying labor markets of the country, which has not been serving to integrate individuals into the labor markets successfully (URT, 2011g, p. 33; URT, 2009, p.16);
- The need for improved school infrastructure, specifically desks, classrooms, laboratories, and latrines (URT, 2010b);
- The need for more teaching and learning materials, including textbooks, libraries, laboratory equipment, and assistive devices for special needs learners at all levels. The current textbook to student ratio remains low at 1:5 (URT, 2010c ; URT, 2011d, p.17; HakiElimu, 2011, p. 11);
- Severe shortage of qualified, quality teachers. Certain studies indicate that Tanzanian teachers spend less time interacting with students than in any other country due to high absenteeism, and there has been little evidence of improvement; when the PETS was conducted, certain schools had up to 70 per cent of teachers absent. The widespread use of rote, non-participatory techniques and violence within the classroom indicates that better and more rigorous teacher training is required, which incorporates modern learning and teaching practices (Sumra & Rajani, 2006, p.4; URT, 2007c, p.vii; URT, 2010d, p.15; Uwezi, 2011, p.7).
- Lack of incentive packages for teachers at all levels and weak commitment to professional ethics results in low teacher motivation and poor commitment to the teaching profession (URT, 2010b, p.25).

Human resource constraints:

- Poor staff retention has created a serious obstacle to education provision. In the education sector alone there is a need for 662,000 more qualified teachers in order to reduce class sizes and to keep up with demographics (URT, 2010b; URT, 2011f, p.33; ESPR, 2010; World Bank, 2010b, p.52);
- Severe shortage and low availability of qualified and experienced non-teaching and administrative staff, such as accountants, librarians, supplies officers, laboratory technicians, personal secretaries, school inspectors and office assistants, especially in remote and hard-to-reach areas (URT, 2010b);
- Limited capacity in relation to district and school management, especially in rural settings, which has negatively affected the delivery of educational services throughout the country, and has greatly affected the academic and financial performance of schools (URT, 2010d, p.15).

Institutional and managerial constraints:

- Lack of district, school, and classroom supervision, monitoring and evaluation, and planning, especially in relation to financial management and quality assurance. There is a need to conduct more frequent and rigorous district, school, and classroom inspections,

especially in rural areas where teacher absenteeism and financial mismanagement are high (URT, 2010g; URT, 2010b);

- Inefficient and uncoordinated use of public education resources, such as increasing money to schools that are managing their resources poorly instead of trying to identify why existing resources are not having their intended effect. In some districts there is “substantial” inefficiencies in the use of financial resources, which have local causes and are likely due to poor local management effectiveness and poor incentives for teachers. If these issues are identified and corrected throughout all districts, annual saving could be up to Tsh. 310 billion per annum in primary education alone or about 1 percent of total GDP (World Bank, 2010b, p.47).
- The need for further devolution of function to the lower levels of government (LGAs, etc.) to enhance efficiency and speed progress towards sector targets (URT, 2009, p.xvi);
- The need to plan for gradual reduction of external support to the education sector from external sources. This is especially important given the likelihood of decreasing proportion of national budget in coming years (UNESCO, 2012, p.8);
- The need to collect better, more reliable data on individual schools and districts. Although data collection in the form of BEST is improving, information management remains weak and data discrepancies are commonplace (Uwezi, 2011, p.10);
- Weak administration and use of capitation grants at both the district and school levels. Less than half of capitation grants reach schools on time. In 2009/2010 financial year 16 per cent of capitation grants went “missing” at the district level, exceeded by misuse of capitation grants at the school level where it is estimated that upwards of 48 per cent of the grants were misused or stolen in the same year (HakiElimu, 2011, p. 7-10);
- Poor administration of education development funds by the Ministry of Education. In 2007/2008 a total of Tsh. 400,000 did not reach schools despite the fact that the district administration reported differently. In 2008/2009 a total of Tsh 1.4 million did not reach schools. In 2009/2010, a total of Tsh 23.7 million did not reach school. This means that in the three year period surveyed, the misuse of public funds has been increasing and in 2009/2010 particularly, the misuse increased by 361% as compared to 2008/2009 (HakiElimu, 2011, p.14);
- The need for CSOs and community organizations and committee’s to play a larger role in ensuring quality, promoting transparency, collecting and disbursing information, and fostering public participation within the education process (UNESCO, 2003, p.94).

5.2.2 External, donor cooperation related issues

Not all of the issues that are negatively effecting the delivery of education services in the country arise from within; therefore, to provide an examination of the hindrances to development effectiveness external issues must also be identified. As the Paris Declaration itself denotes, sometimes donors are part of the problem in improving development effectiveness, and this is certainly the case within Tanzania. Following are some of the non-Paris related problems

associated with donor cooperation that serve as hindrances to further development effectiveness at both the country and sector level that have been identified within recent literature.

- The ongoing need to address the high degree of donor dependency within the sector, which accounts for approximately 70 per cent to development budget, by identifying solutions beyond providing financial resources and address structural problems within the sector, namely building local accountability and building capacity through technical cooperation (Dyer, p.3, 2005; HakiElimu, 2011, p. 4);
- The need to include NGO and CSOs contributions and efforts within the newly revised JAST framework. Not accounting for these contributions has resulted in disjointed and uncoordinated NGO and CSO support to the education sector. Participation of these organizations in the policy process also increases the probability of successful implementation (Riddell, 2007, p.5; Helliener et al., 1995, p.29-32);
- The need for bilateral donor's headquarters to further decentralize and rely on country-led structures to support the reform process. Many donor's headquarters remain overly-centralized, lack coherent policies and structures, and have risk-adverse cultures which impede effectiveness. Moreover, increasing decentralized decision-making capacities among Development Partners is essential in improving on Tanzania's aid harmonization agenda (URT / DPG, 2011e, p.3; URT, 2003, p.24-25);
- The need for Development Partners to avoid taking a "short-term, quick-win" approach to development and instead take a longer term perspective on poverty reduction and reform. This would be evidenced in making more effort to build institutional memory, reduce high staff turnover through longer tours of duty, and continuity in donor country development policies (URT / DPG, 2011e, p.3);
- The continued need to insist that DPs do more to understand country specific issues and challenges through staff induction which focuses on historical perspectives, orients them with the current situation within the education sector, and provides a collective Development Partner perspective, instead of a single-agency perspective (Dyer, 2005, p.5; Dyer, 2005, p.3);
- The need for higher investments in human capital, development, and institutional effectiveness which are targeted towards improving local capacity (URT / DPG, 2011e, p.3);
- The need for both the donors to ensure that they appointing their best people to represent them, in order to build trust and confidence from the GoT and sector staff (Mutalemwa, 2009, p.19);
- The need to account for CSOs, the private sector, research institutions, and other actors into the aid architecture and to engage them in the implementation of national objectives and priorities (Mutalemwa, 2009, p.19).

6.0 RECOMMENDATIONS FOR IMPROVING DEVELOPMENT EFFECTIVENESS WITHIN THE EDUCATION SECTOR IN TANZANIA

Although much progress has been made in recent years within the Tanzanian education sector, throughout this assessment many weaknesses in implementing the Paris Principles into the education sector, and in education delivery overall, emerged. One of the driving questions behind this study was to identify areas where development effectiveness could be improved and to provide some viable recommendations in addressing these issues. The research questions formed the criteria for which recommendation are presented. Given the findings in relation to the research questions, there are various ways in which the GoT and Development Partners could proceed in improving implementation of the Paris Principles and in improving education delivery sector wide. Currently, administrative skills and resources within the sector are limited; therefore, these recommendations center on capacity development, collection of data, and need for both parties to remain committed to the Paris Declaration despite its expiration in 2010. It is worth noting that all of the recommendations that are put forward are not mutually exclusive; it would be beneficial for both parties to try to implement as many of the recommendations as feasible.

6.1 RECOMMENDATIONS FOR THE GOVERNMENT OF TANZANIA TO IMPROVE DEVELOPMENT EFFECTIVENESS WITHIN THE EDUCATION SECTOR

6.1.1. Paris Declaration related recommendations

Recommendation 1: Remain committed to the Paris Declaration principles, and establish sectoral implementation plans and policies. Participation in the GPE's education sector development effectiveness assessment would likely serve a beneficial first step. The Government of Malawi has been an exemplary model in this respect, as it has not only applied the Paris Declaration in its national development plan, but has also contextualized it for sectoral application (Collins, 2009, p.182). A key aspect in ensuring that commitment to the Paris Principles is maintained is to place greater restrictions on how and what donors provide assistance to, by strengthening requirements and placing greater restrictions on donor funds to ensure aid conforms to government priorities. This could also have the peripheral benefit of changing the asymmetrical relationship between donors and the GoT. The revisions of a local development effectiveness agreement, or an inclusion of one within JAST, that takes into account local issues related to development effectiveness, namely capacity development would be another positive step.

Recommendation 2: Continue to place emphasis on improving the collection of education data for use in developing national education and poverty reduction strategies. As identified in a recent Uwazi report (2011), discrepancies in education data and information are commonplace (2011, p.10). Increasing the effectiveness of interventions and policies within the education sector in Tanzania hinges on credible and reliable information collection and analysis. This could be done through continued training in regards to data collection within the sector and further collaboration between the national statistics bureau, in sharing both information and skills in the collection and analysis of education statistical data.

Recommendation 3: Place greater emphasis on improving capacity at all levels, namely at the LGA, district, and school levels, in relation to financial management, procurement, human resources management and transparency therein. To achieve this, the GoT must take a more active role in ensuring that technical assistance is used primarily for improving local capacity; national leadership in this area is vital for government-wide change to occur. The perception of corruption, which is a capacity-related challenge, is a significant barrier to improving development effectiveness within the sector and public sector as a whole as many donors are unwilling to relinquish greater financial control. Improving financial management at the local level will provide substantial cost-savings within the sector as a whole.

6.1.2. Non-Paris Declaration related recommendations for improving development effectiveness

Recommendation 1: Improve the quality of teaching and learning and overall quality assurance by: ensuring the equitable provision of appropriate materials, equipment and facilities to cater to children with additional needs and girls; improved teacher education training and practical in-service training for teachers; increasing monitoring teacher attendance, ensuring teachers are spending the appropriate amount of time on improving literacy and numeracy skills within their classrooms, and eliminating corporal punishment by teachers; fostering greater commitment to professional ethics and standards by teachers, and; supporting teachers in implementing current best-practices and teaching methods within their classrooms. According to Sumra & Rajani (2006), all education improvement reforms will be ineffective without “motivated and competent teachers” who are committed to the profession and have a strong sense of professional responsibility (2006, p.4-5). A key first step will be improving school monitoring and evaluation of school performance overall by properly funding, training, and empowering school inspectorates and engaging community organizations and parents. According to the 2010 JESR, the role of school inspectorates must be increased in order to improve education outcomes (p.42).

Recommendation 2: the GoT should look for alternative means of funding the sector development budget, instead of relying so heavily on donors this was also highlighted in a recent HakiElimu (2011) report. Lessons could be learned from the governments of Kenya and Uganda. Instead of having donors account for the vast majority of the development budget in the education sector, the GoT should exert greater financial control over this aspect to ensure that the development budget is effectively implemented. As domestic revenue continues to grow rapidly the GoT should ensure that external budget support to the development budget declines in relative terms (Thorton et al., 2011, p.xii). Local communities could likely be mobilized to aid in the construction of more classrooms through fundraising and volunteerism and would have the added benefit of increasing community ownership over education provision (SACMEQ, 2011, p.5).

6.2 RECOMMENDATIONS FOR KEY DONORS TO IMPROVE DEVELOPMENT EFFECTIVENESS WITHIN THE EDUCATION SECTOR

6.2.1. Paris Declaration related recommendations

Recommendation 1: Development partners must continue to remain committed to using GoT public financial management (PFM) systems within the education sector and within the public sector as a whole. Development partners must work closer with the GoT to ensure that development assistance is reflected on the national budget. This can be achieved by providing clear, comprehensive, and timely information to the GoT and by providing multi-year funding information and commitments. Although general budget support (GBS) is not perfect, it is one of the most effective means of strengthening government capacity to maintain economic discipline and to control public expenditures (Mutalemwa, 2009, p.19). Increasing the proportion of development assistance in the form of GBS is likely one of the best ways assist to ensure aid is captured within GoT budgeting and is effective in strengthening local capacity in relation to PFM.

Recommendation 2: Development priorities within the education sector, and wider public sector, ought to focus on capacity development. This can be achieved by ensuring that technical assistance is coordinated with, and initiated by, the GoT. As much as possible, technical assistance needs to be in the form of technical cooperation, with the emphasis placed on capacity development. Capacity development of donor agency staff also requires attention, and can be achieved by reducing staff turnover, orientate new staff appropriately into the development context in Tanzania, and ensure they understand fully the education situation within Tanzania. Development Partners must also create incentives for their staff to collaborate with GoT staff, donors, and other stakeholders. Embedded within the Accra Agenda for Action there is a realization that collaboration is time consuming and difficult. Therefore, Development Partners must try to build incentives for agency staff to build effective relationships with all stakeholders. The Paris Declaration was aimed at changing the behavior of donors and recipients alike, and without a change in culture through incentives it is unlikely the desired changes will fully occur (Bermingham, 2009, p.141).

Recommendation 3: Through the Development Partners Group, Development Partners must continue to harmonize their structures to ensure reporting and related administrative tasks become increasingly streamlined and are in line with GoT systems. The greatest challenge in improving harmonization between Development Partners and the GoT is to reconcile headquarter priorities with field realities (Steer & Wathne, 2010, p.479). In order to improve progress in relation to harmonization, Development Partners will need to continue to decentralize decision-making to local agencies to ensure that they are flexible and making decisions that are contextualized to the local development situation and are in line with national policies. Further harmonization also relies on improving the predictability of aid and making longer-term commitments, using country systems, while harmonizing reporting structures between agencies.

Recommendation 4: Continued progress in creating mutual accountability frameworks in which Development Partner's and the GoT can hold each other accountable in relation to commitments and actions is required. Any effective mutual accountability framework will need to take into account the inherent power imbalance between Development Partners and the GoT and will require a mechanism for enforcing compliance to commitments and actions (URT, 2008c, p. 28-29). Although the IMG plays an important role in this process, there is nothing to coerce either side to implement IMG recommendations. The creation of a viable mutual accountability framework would require high-level agreements between Development Partners and the GoT with an embedded mechanism for enforcing compliance to the outlined agreements.

6.2.2. Non-Paris related recommendations

Recommendation 1: Improve institutional effectiveness within donor agencies by taking a longer-term perspective to development and reform by increasing the tours of duties, improving the orientation to the field, and assisting staff in forming a whole sector perspective to education development. High field staff turnover has greatly reduced the effectiveness of many Development Partner agencies within Tanzania. This could be addressed by enforcing longer-tours and by recruiting more local Tanzanian staff and thereby improving institutional memory and maintaining skills within the agencies.

Recommendation 2: Promote local accountability by engaging civil society organizations (CSOs) and local stakeholders. The emphasis should be placed on building national ownership rather than solely local government ownership. According to Dyer (2005) dealing with CSOs has historically been "left with more junior officers" in many donor agencies. Without engaging CSOs and other local stakeholders, the desired education reforms will likely take longer and will not be as effective. This should be done by inviting CSOs to the policy table and providing them with accurate information about the priorities and agreements between donors and the GoT.

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APPENDICES

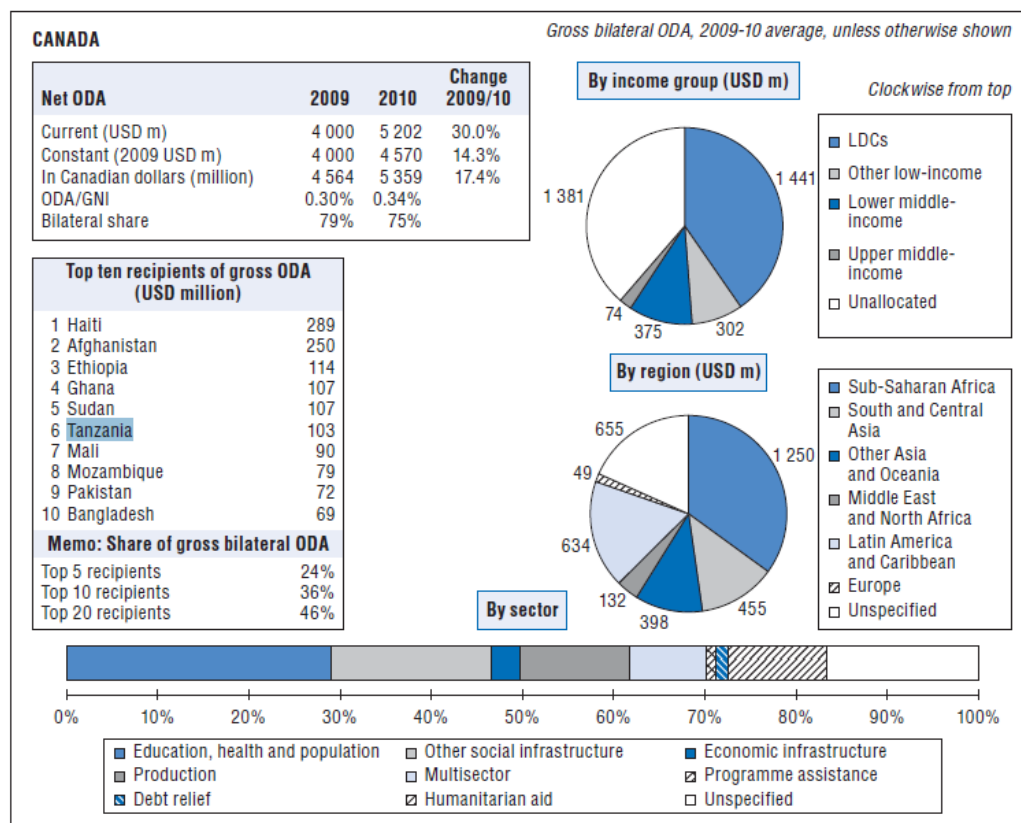
Appendix 1a: Canadian International Assistance by Sector

Canadian International Assistance by Sector
 B1: International Assistance by Channel
 This table includes ODA and other official assistance expenditures in \$ millions.

SECTOR	Bilateral Aid										Multilateral Aid					Other government departments										TOTAL
	Bilateral Aid										Multilateral Aid					Other government departments										
	Geographic Program Branch (1)	Multilateral & Global Programs Branch	Partnership with Canadians Branch	Other Branches (2)	TOTAL - Bilateral Aid	Humanitarian assistance organizations	Regional development banks	UN organizations	Other multilateral organizations	TOTAL - Multilateral Aid	Foreign Affairs and International Trade	Finance Canada	International Development Research Centre	Provinces and municipalities	National Defence and Canadian Forces	Royal Canadian Mounted Police	Others (3)	TOTAL - Other government departments								
Education	307.41	13.69	51.44	0.10	372.64	-	8.89	4.12	5.71	18.73	391.37	5.99	54.83	2.06	34.41	-	-	167.20	264.48	655.84						
011100 Education policy and administrative management	62.27	4.28	2.24	0.02	68.80	-	2.46	0.06	3.13	4.67	73.46	0.00	20.49	0.29	0.17	-	-	167.20	188.15	261.63						
011120 Education facilities and training	38.49	-	3.26	0.02	41.76	-	0.08	0.00	0.26	0.34	42.11	0.01	-	0.29	0.12	-	-	-	0.41	42.52						
011130 Teacher training	32.32	1.50	3.44	0.02	37.27	-	0.00	-0.00	0.66	0.66	37.93	-	-	-	-	-	-	-	-	37.93						
011182 Educational research	3.35	0.75	0.02	0.02	4.14	-	0.02	-	0.13	0.15	4.28	-	-	0.82	-	-	-	-	0.82	5.11						
011220 Primary education	118.51	7.00	9.08	0.02	134.60	-	3.28	3.04	-	6.31	140.92	-	15.52	0.01	-	-	-	-	15.53	156.45						
011230 Basic life skills for youth and adults	9.80	-	4.96	-	14.75	-	0.10	0.68	0.26	1.04	15.79	-	0.17	-	0.58	-	-	-	0.75	16.55						
011240 Early childhood education	7.22	-	0.31	0.01	7.53	-	0.00	0.24	-	0.24	7.77	-	0.38	-	0.05	-	-	-	0.43	8.21						
011250 Secondary education	14.67	-	0.05	0.01	14.73	-	1.46	0.03	-	1.54	16.27	-	8.32	-	-	-	-	-	8.32	24.59						
011330 Vocational training	12.52	-	5.76	-	18.29	-	0.77	0.03	0.91	1.71	20.00	-	1.84	-	-	-	-	-	1.84	21.84						
011420 Higher education	5.57	-	21.44	-	27.02	-	0.04	0.00	1.36	1.40	28.42	5.99	8.10	0.64	33.47	-	-	-	48.19	76.61						
011430 Advanced technical and managerial training	2.69	0.16	0.88	-	3.74	-	0.65	-	-	0.65	4.39	-	-	0.02	-	-	-	-	0.02	4.41						

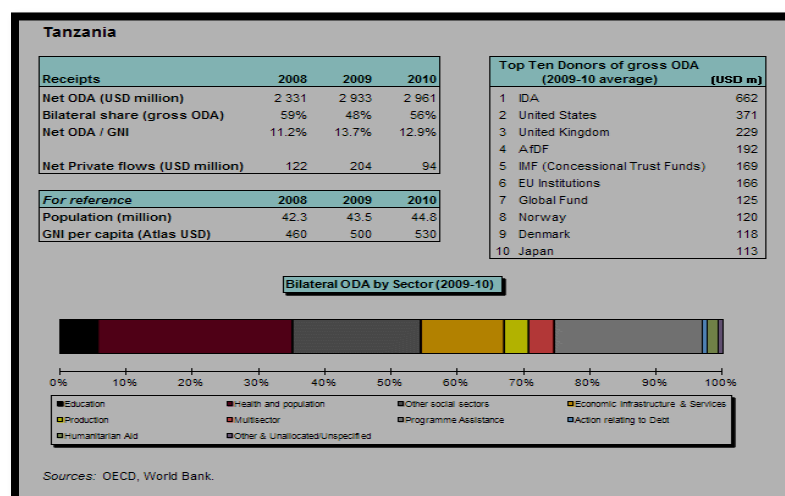
(Source: CIDA – Statistical, p.10, 2010)

Appendix 1b: Gross Bilateral ODA 2009-10 Average



(Source: OECD – geographical distribution, p.29, 2012)

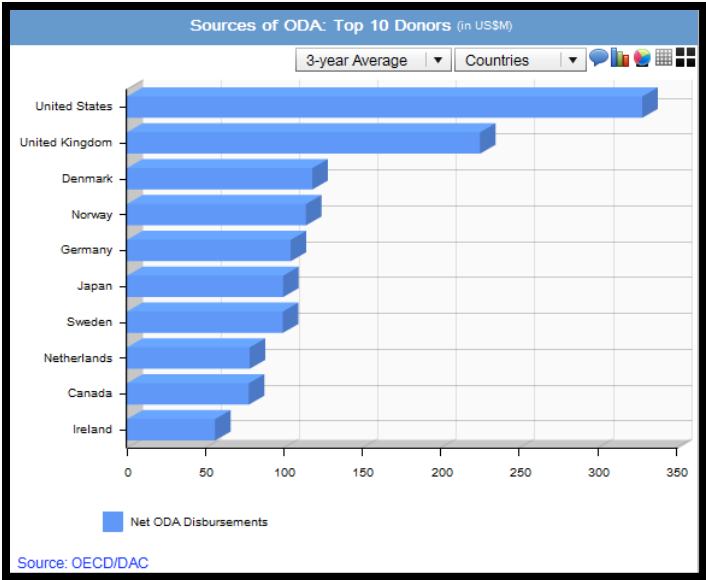
Appendix 2: Tanzania ODA contributions



Indicator Name	2007	2008	2009	2010
Net official development assistance received (constant 2009 US\$)	2988850000	2233020000	2933150000	2928290000
Net ODA received (% of imports of goods and services)	42.22736274	25.98467241	37.10699142	31.6510252
Net ODA received per capita (current US\$)	68.71450491	55.15942008	67.3904114	66.0250663
IDA grants (current US\$)	31322080	28234478.4	19350374.23	2343213.66
Debt forgiveness grants (current US\$)	645300000	3420000	23390000	4380000
Net official development assistance and official aid received (current US\$)	2821980000	2331460000	2933150000	2960630000
Net official development assistance and official aid received (constant 2009 US\$)	2988850000	2233020000	2933150000	2928290000
Net official aid received (current US\$)				
Net official aid received (constant 2009 US\$)				
Net official development assistance received (current US\$)	2821980000	2331460000	2933150000	2960630000
Net ODA received (% of gross capital formation)	56.57989916	37.78693119	47.38245926	44.7796718
Net ODA received (% of GNI)	16.76705097	11.24322825	13.71958744	12.8656653
Net ODA received (% of central government expense)				

(Source: World Bank data, 2012)

Appendix 3: Top 10 Donors to Tanzania – Three year average



(Source: OECD-DAC, Aidflows , 2012)

Appendix 4: ODA Levels in Tanzania FY 2007-2011

ODA LEVELS IN TANZANIA 2007/2008 TO 2010/2011 *						
Aid instruments	2007/2008			2008/2009		
	Budget	Actual	%	Budget	Actual	%
General Budget Support	702,023,260	812,390,886	45	812,112,880,500	723,351,087	40
Baskets	217,615,899	302,993,740	17	418,781,999,999	305,443,611	17
Project	938,386,172	688,988,468	38	1,061,029,449,961	766,603,751	43
Total External Resources	1,858,025,331	1,804,373,093	100	2,291,924,330,460	1,795,398,449	100

Aid instruments	2009/2010			2010/2011		
	Budget	Actual	%	Budget	Actual	%
General Budget Support	909,714,572	917,495,724	50	599,741,150	616,154,868	34
Baskets	436,461,036	304,126,072	17	348,750,399	379,129,960	21
Project	978,724,749	601,282,111	33	1,441,693,431	808,962,364	45
Total External Resources	2,324,900,357	1,822,903,906	100	2,390,184,979	1,804,247,192	100

* Based on data entered in the Tanzania Aid Management Platform by Government and development partners.

(Source: URT / DPG, p.26, 2011)

Appendix 5: Interview questions

If you are willing and capable, please provide me with the following information about the Tanzanian education sector and donor activities, or perhaps offer suggestions to where I may acquire it.

Indicator 10b:

- Total analytic work in education (units);
- coordinated analytic work in education (units).

Indicator 10a:

- Number of education missions;
- Number of joint education missions;
- Is there an increasing or decreasing number of missions overall to education?

Indicator 8:

- Proportion of untied aid within the education sector;
- Proportion of untied CIDA aid to education.

Indicator 6:

- Number of parallel PIUs (Project implementation units) in the education sector;
- Is there an increasing or decreasing number of parallel PIUs within the education sector?

Indicator 5b:

- Proportion of education aid that makes use of GoT education sector procurement systems;
- Proportion of CIDA aid that makes use of GoT education sector procurement systems.