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General Budget Support in Tanzania
Late Disbursement and Service Delivery

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Abstract

The actual flow of General Budget Support (GBS) is not well known in developing countries. There have been few empirical studies on the effect of late disbursement from donors to a recipient government and from the central government to local governments. This paper attempts to analyze this flow by focusing on donors' GBS disbursement to Tanzania and on the intergovernmental money flows in Tanzania. This paper shows that such center-local transfers are significantly correlated with the timing of local government expenditures in general and health expenditures in particular. It also shows that development expenditures are more affected than recurrent expenditures by delays in the transfer. To improve service delivery on the ground, the transfers from donors to the central government and from the central government to local governments need to be timely.

Keywords: General Budget Support, late disbursement, service delivery, performance ratio, local government

1. Introduction

Tanzania was one of the first countries in the world to formulate a PRSP and to achieve the completion point for debt relief based on the enhanced HIPCs initiative. It was also among the first countries to introduce General Budget Support (GBS) and is regarded as one of its most successful cases. Tanzania has explicitly announced that GBS is its most preferred aid modality.[1]

However, few studies have been conducted on the actual effects of GBS in Tanzania. According to Daima Associates Limited and Overseas Development Institute (2005), the introduction of GBS has contributed to enhancing the donor-Tanzania policy dialogue and harmonization/alignment, and to augmenting on-budget fiscal resources, which have empowered the government and enlarged government discretion. However, they conclude that GBS's effects on transaction costs are not clear. Their report further points out that no empirical study has been conducted on the relations between GBS and actual improvements in health and education, although certain betterments have indeed been observed.

In our effort to trace the flow of fiscal resources in Tanzania, we conducted field research in September 2010, March 2011, and March 2012. We met people from the central and local governments who are in charge of planning/budgeting and aid coordination in MoFEA (Ministry of Finance and Economic Affairs), PMO-RALG (Prime Minister's Office Regional Administration and Local Government), Ministry of Health, Bank of Tanzania, and several local

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1. In addition, the first-ever Government-Donor Joint Assistance Strategy was formulated in Tanzania in 1998. After serious discussions regarding aid modalities among donors and the Tanzanian government, the JAS was approved by the Cabinet in 2006. The memorandum of Understanding (MoU) was signed by 19 donors and the government of Tanzania. Subsequently, GBS became the most preferred aid modality officially in Tanzania.

governments,[2] and from the GBS donors and NGOs. In these interviews, the issue most frequently mentioned by the government officials was the late disbursement problem. MoFEA officials referred to late disbursement of donor money and conditionalities as serious impediments to policy decision-making and implementation. Many local government officials informed us that most of the local government budget comes from the central government and the late transfer of this money affects service delivery to the public. On their part, donors pointed out that late disbursement is due to the slowness of the government administration.

Several studies do mention the problem of delays in budget-support transfers (Batley 2005; World Bank and Department for International Development 2010; Leurs 2005). Late disbursement has caused government activities to be postponed, suspended, or cancelled. Leurs (2005) cynically points out that attempts to reduce possible causes of late disbursement are likely to be less effective than managing the negative consequences of disbursement delays, due to both the number and the complexity of these causes.

Gohou and Soumare (2010) show statistically that the greater the size of an aid project is, the worse the problem of late disbursement is. They also examine whether any difference exists between grants and loans with regard to the timing of disbursement, and discover that late disbursement is observed in loans more frequently than in grants. Their study, however, does not examine how late disbursement affects service delivery on the ground.

The late-disbursement problem is associated with the issue of aid predictability. Celasun and Walliser (2008) argue that predictability is generally low with or without GBS. They observe that the recipient government tends to cut investment spending when the planned amount does

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2. The local governments where we conducted interviews include Dodoma MC, Mufindi DC, Iringa DC, Morogoro DC, Tanga CC, Muheza DC, Korogwe TC, Kisarawe DC, and Bagamoyo DC. At each district, we met the District Commissioner, District Council Director, District Planning Officer (DPLO), the Council Health Management Team members, Ward Executive Officer, Agriculture Officer, Livestock Officer and Ward Education Coordinator, Ward Health Committee members, Dispensary Governing Committee members, and Mtaa Executive Officers.

not arrive, while it increases recurrent spending when it receives more than it expects. To avoid this kind of budget fluctuation, they suggest, it is important to disburse exactly the amount committed in advance.

These studies draw our attention to the issue of late disbursement but fail to offer an empirical analysis of its effects on service delivery. This paper attempts such an analysis focusing on late disbursement from donors to the Tanzanian government and thence to local governments. One caveat is in order. In this study, we cannot directly prove the connections between late disbursement from donors to the central government and late transfer from the central government to local governments. This is because GBS money by its nature is paid into the national treasury as non-earmarked funds. Once it is in the national treasury, it cannot be distinguished from other resources.

In spite of this limitation of our study, we can reasonably assume that in a country (like Tanzania) where the share of GBS forms a large portion of the national budget, a late transfer from the central government to local governments is significantly affected by a delayed disbursement of GBS aid. Consequently, late GBS disbursement presumably affects service delivery at the district level.

In this study, we conduct a regression analysis of health-sector budget execution at the district level. Our selection of the health sector is due to the fact that it is one of the highest priority sectors in Tanzania's PRSP. It is also the sector in which statistical data are more easily available than in other sectors.

This paper is organized as follows. Section 2 clarifies the importance of GBS in Tanzania and analyzes the situation of the central and local government budgets of that country. Section 3 then empirically examines transfers from the central government to local governments and tests the effect of late disbursement on the budget execution of local governments. In the Conclusion, we summarize our findings and indicate additional issues to be studied.

2. GBS in Tanzania

2.1 Budget data on the central and local governments of Tanzania

In this paper, we define disbursement as the transfer of monies from one particular account to another. Regarding GBS in Tanzania, disbursement is defined as the step in which the Bank of Tanzania (BOT) receives money from a donor. In this study, we rely on BOT-provided data on monthly disbursements of GBS from donors.

Data on revenues and expenditures of district governments are from Local Government Information of Tanzania, which is prepared and maintained by the Local Government Finance Working Group.[3] This working group consists of staff from MoFEA and PMO-RALG and is managed by the UNDP. The data cover 133 districts including almost all important districts in Tanzania except Zanzibar. Wherever possible, we checked the data using information we obtained directly from our interviews with local government officials.

2.2 GBS in Tanzania's central government budget

Tanzania's dependence on foreign aid (including GBS) has been high in terms of both its ratio to GDP and its share of government revenues. As Figure 1 demonstrates, the ratio of foreign aid to GDP declined from 17% to 10% between 1995 and 2000, but fluctuated after 2000 between 10% and 17%.

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3. Refer to the following website: http://logintanzania.net/index.htm.

**Figure 1.** ODA dependency ratio (to GDP, %)
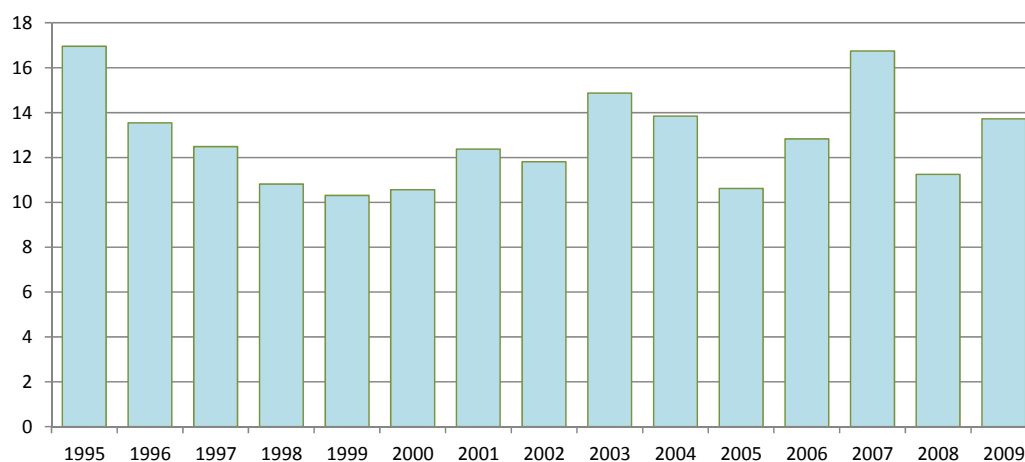
Source: BoT and WDI data.

The share of foreign aid in total government revenues has also fluctuated between 30% and 40% (Figure 2). The share of ODA has been on a downward trend since the 2008 fiscal year, but it still accounted for 26% of national revenues in 2010/11.[4] As shown in the same figure, the share of GBS in total government revenues has been 10–20%.

Actually, GBS is more important for Tanzania's social development than what these figures indicate, because the national budget is composed of "recurrent" and "development" items and the "development" budget relies on foreign aid more heavily than does the "recurrent" budget. Development expenditures have fluctuated between 30% and 40% of the national budget since 2002/03 (Figure 3) and around 60% of development expenditures are supported by foreign aid (Figure 4). This is a sharp contrast with 30–40%, which is, as mentioned above, the share of foreign aid in the total national budget (both recurrent and development).

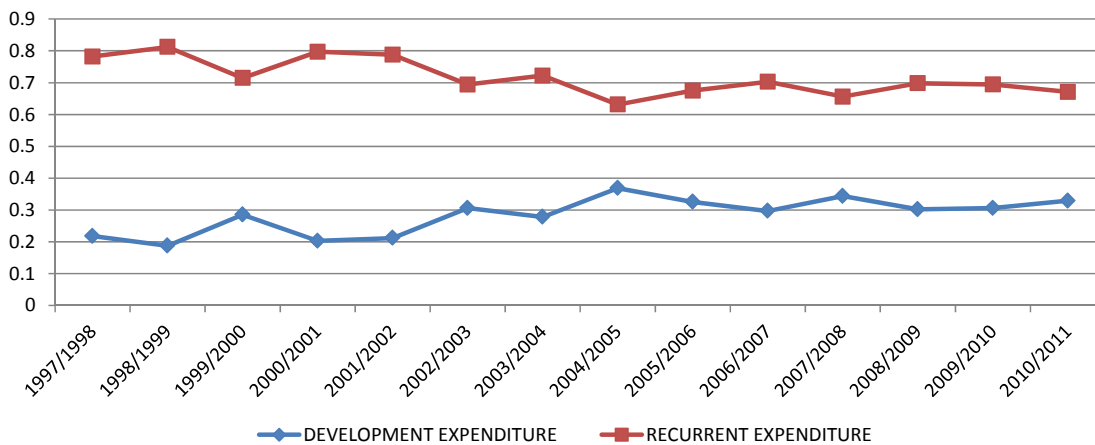4. In this paper, 2010/11 stands for the 2010 fiscal year, stretching from July 2010 to June 2011.

Figure 2. The ratio of aid and own revenue to the total revenue
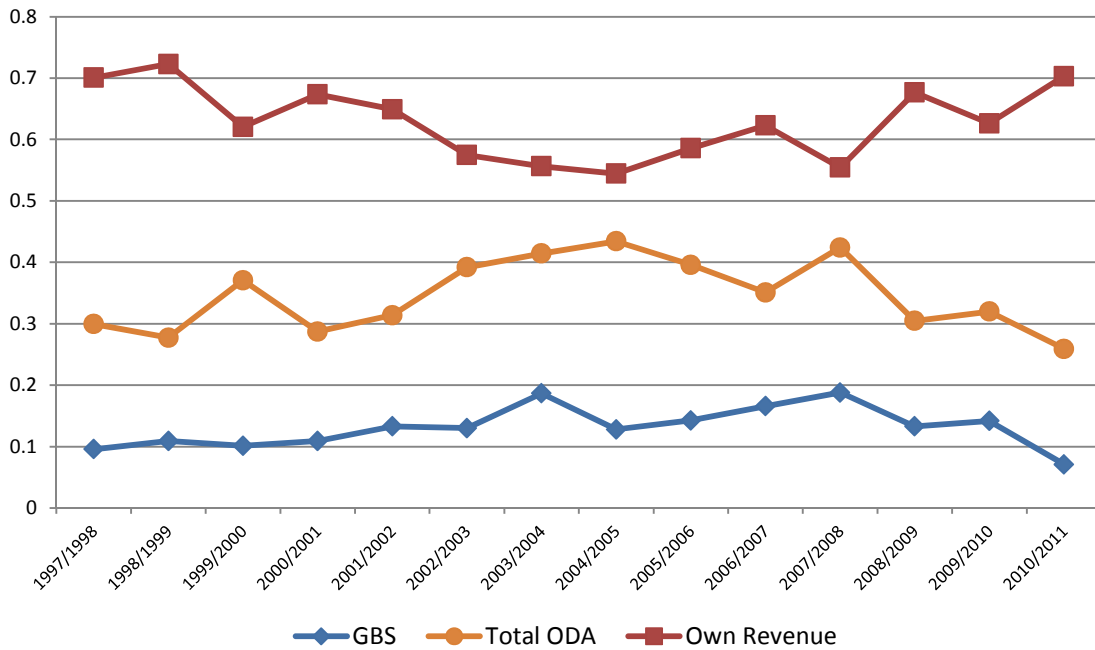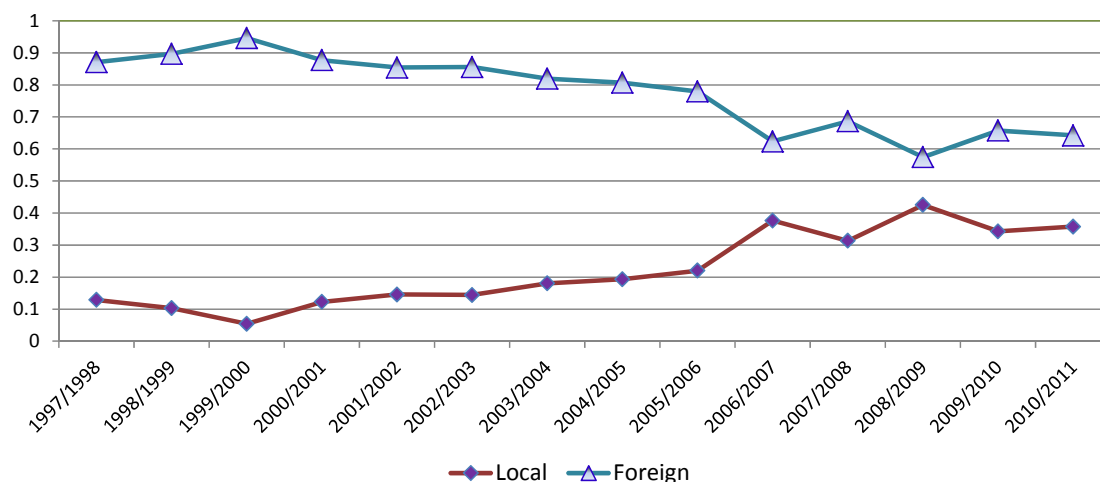

Source: MoFEA Budget Speech data. The figure for 2010/11 is for the budget.

Figure 3. The ratio of recurrent and development expenditure to the national budget

Source: MoFEA Budget Speech data. The figure for 2010/11 is for the budget.

Figure 4. Local and foreigin ratio to the development expenditure

Source: MoFEA Budget Speech data. The figure for 2010/11 is for the budget.

2.3 Budgeting process

In Tanzania, the government fiscal resource is called the Consolidated Fund. The Constitution stipulates that "All revenue derived from various sources for the use of the Government of the United Republic, except for the type of revenue specified in sub-article (2) of this Article, shall be paid into one special fund to be known as the Consolidated Fund of the Government of the United Republic," and the said sub-article (2) reads: "The revenue which shall not be paid into the Consolidated Fund of the Government of the United Republic is that which has been specified by law to be used for a specified purpose or to be paid into another fund for special use."

In 1998/99, a system of performance-based budgeting was introduced. The ministries of the central government are required to submit annual plans with concrete targets while district governments are obliged to submit annual plans and capacity-building plans. Every year, the central and local governments report how much they have achieved and set new targets for the next year.

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For budget execution, a cash-budget system has been adopted. According to the manual on performance-based budgeting prepared by MoFEA, each Ministry or local government is required to present a cash flow plan every month for each activity. The actual amount of disbursement is decided by the Budget Ceiling Committee. Between 1996 and 2000, disbursements were made monthly; since 2001, however, prioritized sectors have received money every quarter while non-prioritized sectors have continued to receive money monthly.

The total disbursable budget is the sum of domestic revenues and foreign aid in the preceding quarter. It usually falls short of the sum demanded by Ministries and local governments. The Budget Ceiling Committee determines which items are prioritized. Mandatory expenditures are salaries, utility costs, food costs for public institutions (such as prisons, police, and hospitals), and emergency/unexpected expenditures. The next priority goes to "Other Charges" in prioritized sectors. The transfers to local governments for development and "Other Charges" in non-prioritized sectors are less prioritized. As a result, the gap between the budgeted and actual disbursements for development purposes tends to widen.

This cash-budget system, coupled with high aid dependence, has made budget execution in Tanzania highly susceptible to fluctuations of aid flow from donors to the central government and from the latter to the local governments.

2.4 The timing of donor disbursements

In order to examine the impact of the timing of cash inflows to central and local governments, we will look at quarterly performance ratios of their budgets. However, in this study, the "performance ratio" at the central level slightly differs from that at the local level due to differences in the availability of relevant data. At the central government level, the "performance ratio" indicates how much of the actual annual revenues (GBS, basket funds, and domestic revenues) are received by the government in each quarter. For example, if annual government

revenues are 10 million, and if quarterly revenues are 1, 3, 4, and 2 million, then the quarterly performance ratios are 10%, 30%, 40%, and 20%, respectively. The total sum is 100%. At the local government level, the "performance ratio" indicates how much of the originally planned budget is actually received and spent in each quarter. For example, if a local government is assigned 10 million as the annual transfer from the central government but receives 0, 3, 4, and 1 million in each quarter, the quarterly performance ratios are 0%, 30%, 40%, and 10%, respectively. The sum does not necessarily amount to 100% because of possible delays in the transfer from the central to the local government.

Figure 5. Quarterly performance ratio of central government budget
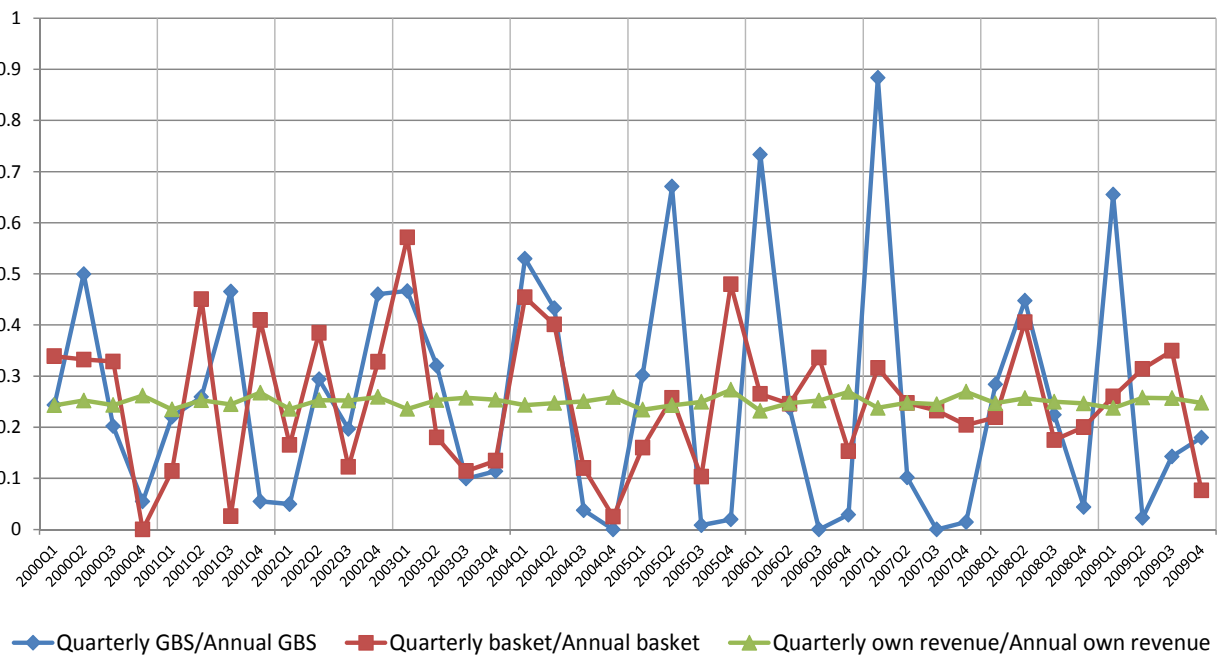
The first fiscal quarter starts in July. For instance, 2000Q1 covers July–September 2000.

Source: BoT date.

Figure 5 shows quarterly performance ratios of three revenue items of the central government budget (GBS, basket funds, and domestic revenues) from 2000/01 to 2009/10. According to this Figure, domestic revenues have been more or less evenly distributed throughout the year. In contrast, the GBS transfer has been volatile. Especially in the early 2000s, disbursements were delayed. Close to fifty percent of total GBS disbursements were made only in the third quarter of 2001/02 and in the fourth quarter of 2002/03. After 2003/04, it began to improve but was still delayed in certain years. The timing of basket-fund disbursements shows no clear-cut trend. The peak disbursement quarter fluctuates from year to year.

As discussed above, in a county like Tanzania that has a cash-budget management system, the timing of donor disbursements cannot help affecting budget execution at the central level and influence the budget transfer from central government to local governments.

2.5 Timing of center-local transfers

As shown in Figure 6, the fiscal resources of Tanzanian local governments consist mainly of sectoral and general funds transferred from the central government and direct transfers from aid givers (donors, NGOs, etc.).[5]

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5. In Figure 6, TASAF is an abbreviation for the Tanzania Social Action Fund.

Figure 6. The structure of local government resource
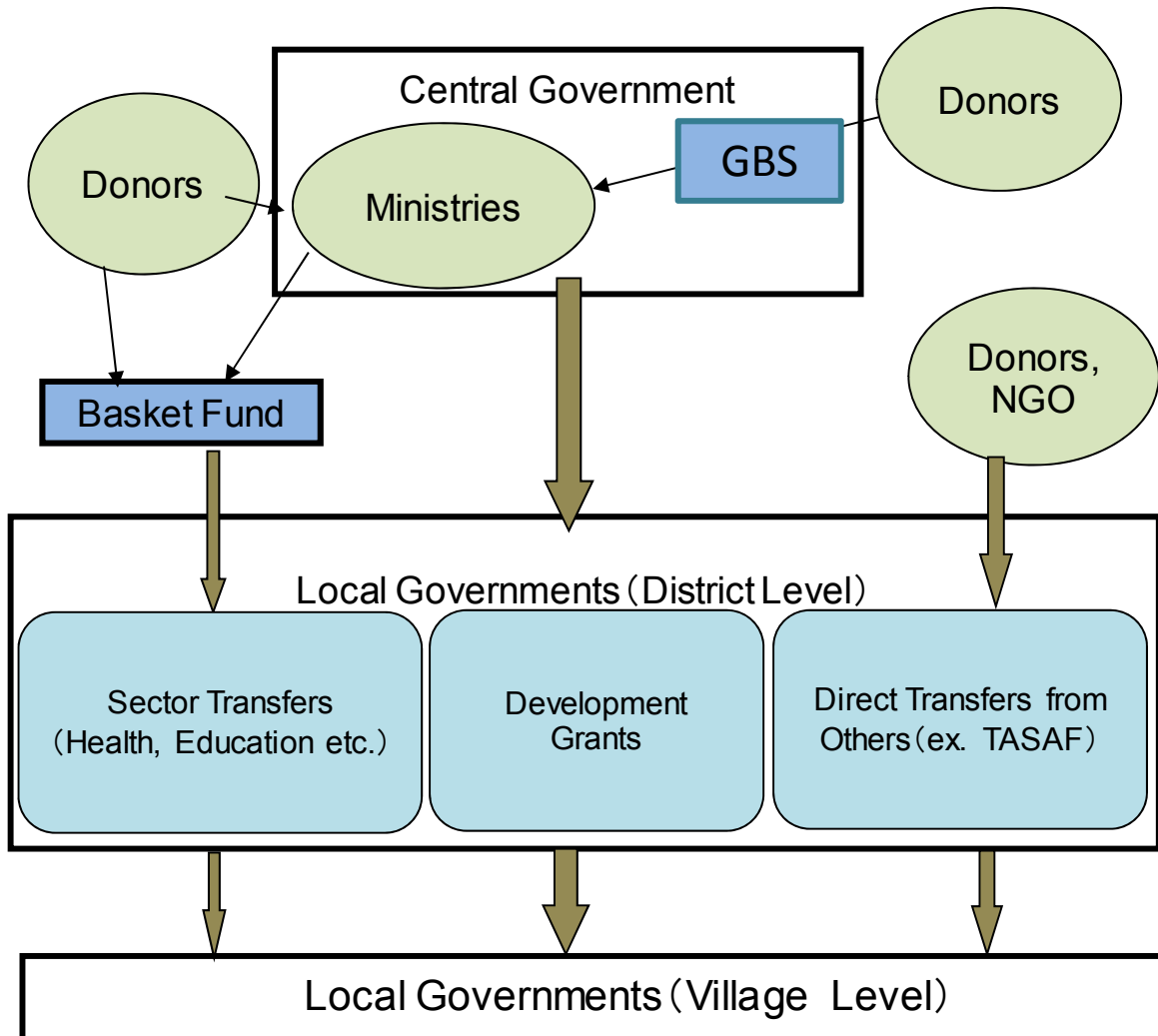
Figures 7 and 8 show the quarterly performance ratios of district-level governments with regard to revenues (locally raised own revenues and transfers from the central government) and expenditures (Development Budget and Recurrent Budget) between 2005/06 and 2007/08.

On the revenue side, both own revenues and transfers (from the central government) are low in the first quarter but become higher in later quarters, although this tendency is more notable in the "Transfer" category than in "Own Revenue."

Figure 7. District quarterly performance ratio: own revenue and transfer

■ Own Revenue ■ Transfer
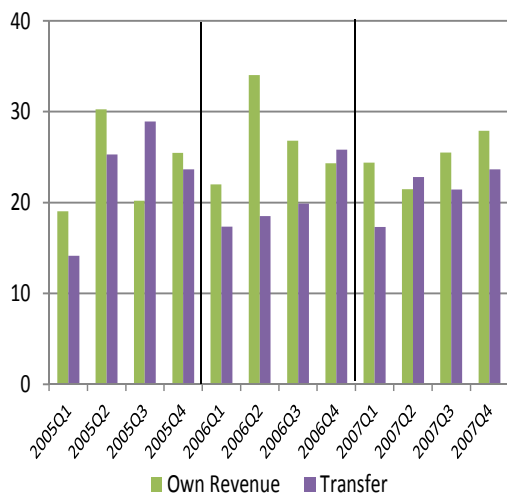
Figure 8. District quarterly performance ratio: development and recurrent expenditures

■ Development ■ Recurrent
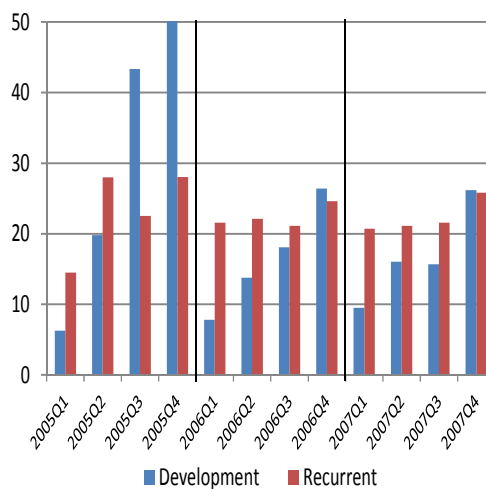
Source: MoFEA data, edited by authors.

An even more clear-cut tendency is discerned on the expenditure side. Expenditures for development are very low in the first quarter and gradually increase in later quarters, while recurrent expenditures are more or less evenly distributed over the four quarters. This suggests that available cash resources at the local level are first used to meet recurrent budget expenditures while development is given secondary importance.[6]

If the transfer from the center is delayed, development expenditures are greatly affected because a district government's budget heavily relies on the transfer from the central government (93% in 2005–09).

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6. The average shares of the Development Budget and Recurrent Budget in the whole District Budget were respectively 20% and 80% in 2005–09.

3. Empirical analysis of effects of the timing of center-local transfers

3.1 Model

In this subsection, we examine extent to which the quarterly performance ratio of district-level budget execution (expenditure) is affected by the timing of the fund transfer from the central government. For this examination, we construct the following regression equation and call it the pooled-OLS model:

$$y = \beta_0 + \beta_1 transfer + \beta_2 own + \beta_3 transport + \varepsilon, \tag{1}$$

where y is the quarterly performance ratio of either recurrent expenditures or development expenditures at the district level. *Transfer* represents the quarterly performance ratio of transfers from the central government to each district, and *own* represents the quarterly performance ratio of district own revenues. Since the budget execution is also affected by the relative easiness of procurement of goods and services by local governments, we add *transport* as an additional proxy variable. It represents the cost of transportation between each district and Dar es Salaam, the largest city in Tanzania, and is calculated as the product of the distance from Dar es Salaam and the fuel price.

Moreover, taking advantage of panel data characteristics, we examine the relationship using the fixed effect model. The regression equation in this setting is as follows:

$$y_{it} = \beta_0 + \beta_1 transfer_{it} + \beta_2 own_{it} + \beta_3 transport_{it} + \varepsilon_{it} \tag{2}$$

and

$$\varepsilon_{it} = \mu_i + v_{it}, \tag{3}$$

where μ_i is an individual specific effect and v_{it} is an idiosyncratic error term.

Since it is difficult to eliminate the possibility that the quarterly performance ratio of the district-level budget execution and those of own revenues or transfers are simultaneously

determined, we also analyze the relationship using the dynamic panel model. The regression equation will be represented as follows:

$$y_{it} = \beta_0 + \gamma y_{it-1} + \beta_1 transfer_{it} + \beta_2 own_{it} + \beta_3 transport_{it} + \varepsilon_{it}. \tag{4}$$

3.2 Data

We constructed our dataset of quarterly performance ratios based on Local Government Information of Tanzania data, mentioned in subsection 2.1. Data for recurrent and development expenditures cover all expenses in each district for three years (from 2005/06 to 2007/08). As for health-sector expenditures, we have data on total and development expenditures but only the data for PE (personnel emoluments) in the recurrent expenditures.

We eliminate abnormal cases from the dataset so as to obtain proper estimation results. For example, the cumulative performance ratio must not decrease within the same year since the budget execution should increase as time passes. We therefore removed negative numbers from the sample. After 108 cases were removed as being such abnormal data, we are left with 264 cases, which can be decomposed into 1,056 quarterly observations. Out of these, we further removed four observations in which performance ratios are inexplicably high (greater than 1,000, or ten times the annual budget). Finally, we are left with 1,052 observations. We performed the same treatment for the health data and obtained 969 observations.

For the distance and fuel prices, we use data provided by the Ministry of Works. The fuel price data includes the price of petrol and diesel for each month, and we calculated the simple average of the two and then calculated the three-month average as quarterly data.

Table 1. Summary statistics (whole budget)

Variable	Obs.	Mean	Std. Dev.	Min	Max
recurrent expenditure	1052	22.52291	9.297689	0	78.6
development expenditure	1052	21.29924	47.61132	0	732.5
transfer	1052	21.52433	10.2531	0	137.4
own revenue	1052	25.13717	25.84317	0	583
transportation	1052	1024183	569854.7	32100	2641113
(distance)	1052	774.02	409.5859	30	1542
(fuel)	1052	1318.531	186.2777	1070	1712.784

In Table 1, summary statistics are shown for each item of the overall local-government budget we use in this analysis. The figures for expenditures (recurrent and development) and revenues (transfer and own revenue) are all in percentages. The average quarterly performance ratios are mostly less than 25% although the sum of four-quarter ratios theoretically must be equal to 100. This discrepancy is observed because we removed abnormal observations from the dataset. The lowest performance ratio is 0 for all cases, which shows that there exist quarters in which no own revenues are collected, no transfers come from the central government, or no recurrent/development budgets are executed. The largest figure (732.5) is recorded for development expenditures, which indicates that seven times the annual development budget was executed in only one quarter.

Table 2 shows the summary statistics for the health sector only. The figures show the same tendency as the overall budget. The mean performance ratio is less than 25% on both the expenditure and revenue sides.

Table 2. Summary statistics (helth sector only)

Variable	Obs.	Mean	Std.Dev.	Min	Max
health_pe expenditure	969	20.9938	12.1854	0	121.7
health_dev expenditure	969	15.9359	25.2306	0	182.5
health_total expenditure	969	20.9055	10.766	0	75.7
transfer	969	21.4	10.0631	0	137.4
own revenue	969	24.84	25.0678	0	583
transportation	969	1025731	576346	32100	2641113
(distance)	969	774.421	413.184	30	1542
(fuel)	969	1318.63	184.634	1070	1712.784

3.3 Results

Our estimation results are shown in Table 3 and Table 4. Table 3 is concerned with the total revenues and expenditures of the district governments while Table 4 covers the health sector only.

The pooled-OLS estimators in Table 3 show that the coefficients of transfers are positive and significant at the 1% level for both recurrent and development budget execution. This result indicates that the more transfers flow from the central government to the district governments, the more the recurrent and development budgets are executed by the local governments during the same quarter. However, since the coefficient for the development budget is 1.270 while that for the recurrent budget is only 0.392, we can argue that development budget execution is more deeply affected by the center-local transfers than recurrent budget execution. Results from the fixed effect estimators where various district factors are controlled are more or less similar.

The estimated results of the dynamic panel model also support the above observation. The coefficients of transfers from the central government are positive and significant at the 1% level both for recurrent and development expenditures. What is noticeable is that the size of the coefficient for development expenditures is seven times greater than that of recurrent expenditures.

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Meanwhile, district governments' own revenues and transportation costs are significantly and positively correlated only with recurrent expenditure execution, but not with development expenditure execution. In addition, the coefficient of own revenues is much smaller than that of transfers, a sign indicating that the performance ratio of own revenues has a lower impact on budget execution.

Table 3. Estimation results on all sectors

District Performance Ratio	Pooled OLS		Fixed Effect		Difference GMM	
	Dev	Recurrent	Dev	Recurrent	Dev	Recurrent
Lagged Performance Ratio					0.037	-0.123
					(0.053)	(0.169)
Transfer	1.270***	0.392***	1.151***	0.390***	2.733***	0.401***
	(0.238)	(0.058)	(0.285)	(0.069)	(0.628)	(0.150)
Own Revenue	-0.020	0.021	0.018	0.058*	0.079	-0.046
	(0.424)	(0.028)	(0.062)	(0.033)	(0.302)	(0.049)
Transportation cost	0.000	0.000	0.000	0.000**	0.000	0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Constant	-6.854	13.834***	-4.812	8.798***		
	(6.667)	(1.317)	(7.037)	(2.117)		
R-Squared	0.074	0.200	0.074	0.152		
Hansen test					0.213	0.135
Arellano-Bond test AR(1)					0.050	0.041
Arellano-Bond test AR(2)					0.132	0.141
Obs	1052	1052	1052	1052	750	750

Note: *** represents statistically significant at 1% level, ** at 5% level, * at 10% level.
Figures in parentheses are all robust standard errors. In the difference GMM model, Transfer and Own revenue are defined as endogenous.

Table 4. Estimation Results on the health sector

District Health Performance Ratio	Pooled OLS			Fixed Effect			Difference GMM		
	PE	Dev	Total	PE	Dev	Total	PE	Dev	Total
Lagged Performance Ratio							-0.398	-0.304	-0.258***
							(0.191)	(0.211)	(0.154)
Transfer	0.408***	0.473***	0.416***	0.391***	0.466***	0.412***	0.564**	1.734***	0.935***
	(0.063)	(0.107)	(0.064)	(0.075)	(0.117)	(0.075)	(0.231)	(0.448)	(0.234)
Own Revenue	0.027	0.05*	0.046*	0.025	0.05*	0.045	-0.205**	-0.113	-0.267*
	(0.021)	(0.027)	(0.027)	(0.02)	(0.027)	(0.028)	(0.101)	(0.268	(0.153)
Transportation cost	0.000	0.000***	0.000	0.000	0.000**	0.000	0.000	0.000	0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Constant	12.322***	0.782	11.107***	11.937***	0.748	11.051***			
	(1.448)	(2.321)	(1.439)	(1.716)	(2.407)	(1.566)			
R-Squared	0.124	0.050	0.178	0.123	0.050	0.178			
Hansen test							0.472	0.286	0.118
Arellano-Bond test AR(1)							0.092	0.063	0.019
Arellano-Bond test AR(2)							0.206	0.585	0.254
Obs	969	969	969	969	969	969	586	586	586

Note: *** represents statistically significant at 1% level, ** at 5% level, * at 10% level.
Figures in parentheses are all robust standard errors. In the difference GMM model, Transfer and Own revenue are defined as endogenous.

All estimators in Table 4 demonstrate that the performance ratios of district health expenditures as a whole as well as district development expenditures for health positively and significantly correlate with the performance ratio of the transfer from the central government. In addition, the different GMM estimation shows that the coefficient of health development expenditures is twice that of overall health expenditures and triple that of PE, which indicates the importance of timely transfers from the central government for health development programs.

The most prominent finding of this analysis is that the transfer from the central government has a statistically significant impact on performance ratios, especially those of health development expenditures, while district own revenue does not affect performance ratios to the same extent. As pointed out by Venugopal and Yilmaz (2010), this reflects the high dependence of local-government quarterly expenditures (especially for development) on the transfer from the central government in Tanzania.

4. Conclusion

There are high expectations for GBS as a new approach in association with various other reforms aiming to enhance the financial-management and general administrative capacity of recipient governments. However, for GBS to be a truly efficient aid modality, the manner of transferring funds needs to be congruent with the budgetary system of the recipient country. Tanzania has adopted a system of performance budgeting and cash-based execution. As a consequence, the quarterly spending by the central government and the district governments heavily depend on the transfer from donors to the central government and from the latter to the district governments.

Our empirical analysis shows that the transfer of funds from the central government at the right timing significantly improves the performance ratios of both the recurrent and development expenditures of the district governments. Impacts on health development expenditures are especially prominent. Delayed disbursement, in contrast, could damage budget execution for health services by local governments. Although it is impossible to show direct connections between the GBS disbursement and center-local transfers in Tanzania, it is not too unreasonable to argue that the timely and predictable disbursement of GBS is important for successful implementation of health development plans at the district level.

Our final point concerns relations between health development expenditures and actual health service delivery. This paper used the performance ratio of health expenditures of local governments as a proxy of health service delivery. Government spending for health does not necessarily guarantee improvement of the health conditions of the public. However, public health expenditures are a necessary, if not sufficient, condition for health improvement in developing countries.

The channels through which late disbursement leads to low service delivery can be manifold. The first is the seasonal factor. In the Muheza district, where we conducted our field

survey in 2011, a heavy rainy season falls between March and May and there is another smaller rainy season between October and November. During the dry season between these rainy seasons (June–September), most development activities such as road construction and the purchase of agricultural inputs are carried out. This dry season happens to be the first fiscal quarter in Tanzania. If the transfer of the development budget from the central government is delayed, construction and procurement cannot proceed as planned. Once the rainy season comes, there is no alternative but to postpose such programs/projects.

According to local government people, inflation is another factor that affects service delivery. If the disbursement is delayed, prices can go up and impede the completion of planned projects.

For these reasons, many projects are carried over to the following fiscal year. In the Morogoro district, for instance, one-third of the budget for 2009 was carried over to 2010. To revise the original plan, the district government needs a permit from the Permanent Secretary of MoFEA. The procedure is lengthy and it is next to impossible to change an already-approved plan.

In sum, this study has proven that the timely transfer of funds is important for budget execution for health at the district level in Tanzania. This study did not examine the causes of delayed transfers, which is a subject for our future research.

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Abstract (in Japanese)

要約

開発途上国における一般財政支援の実際の資金の流れについては、十分に知られていない状況にある。ドナーから被援助国政府、また、中央政府から地方政府への資金の遅配による影響に関する実証分析はこれまであまり行われてこなかった。本論文は、タンザニアにおけるドナーから中央政府への一般財政支援の支出とタンザニア政府間の資金移転に焦点を当てた分析を試みたものである。実証分析の結果、中央からの地方政府への移転の進捗率については、全体の資金移転並びに保健分野に特化したいずれのケースでも中央からの移転が県の予算執行の進捗に正に有意な影響を与えていることが示された。特に開発費に対する影響が大きいことがわかった。県におけるサービスデリバリーを改善するためには、ドナーから中央政府へ、また、中央政府から県への資金が遅配なく移転されることが不可欠であることが明らかとなった。