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Impact of national culture on aid effectiveness in Nigeria

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IMPACT OF NATIONAL CULTURE ON AID EFFECTIVENESS IN NIGERIA

Robert Joseph Chiegil

A thesis submitted in partial fulfilment of the requirements of
Sheffield Hallam University
for the degree of Doctor of Business Administration

MAY 2017

DECLARATION

I declare that **IMPACT OF NATIONAL CULTURE ON AID EFFECTIVENESS IN NIGERIA** is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references and that this work has not been submitted before for any other degree at any other institution.

SIGNED: Robert Joseph Chiegil, May 18, 2017

IMPACT OF NATIONAL CULTURE ON AID EFFECTIVENESS IN NIGERIA

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ABSTRACT

For nearly 60 years since rich countries started channeling foreign aid resources to Nigeria, aid effectiveness is still being contemplated. This study sought to determine the impact of national culture on aid effectiveness, in order to develop frameworks for aid effectiveness in Nigeria. A combination of the Geert Hofstede's dimensions of national culture; the Paris Declaration's principles of aid effectiveness as well as the Easterly and Pfutze's best practices of aid were used to underpin the study. The analytic survey research design was adopted. Data was collected through computerized self-administered Qualtrics web-based survey, using Likert scale questionnaire. The questionnaire was distributed to all 846 aid workers that composed the sampling frame across the six geographic regions of Nigeria. Out of this number, 416 were returned valid and analyzable. Descriptive (frequencies) and inferential (Chi-square and ANOVA) statistics were utilized for data analysis. In order to increase statistical rigor and control for biases, the Kruskal Wallis test of variance and Mantel-Haenszel procedures were conducted. Of the five principles deployed in this study, participants perceived aid effectiveness in four principle areas. That is, aid alignment to country systems, managing aid for results, country ownership of aid, and mutual accountability of aid. Harmonization of aid emerged from this study as ineffective. Of the four principles of aid effectiveness that were perceived to be effective,

country ownership of aid had significant relationship with national culture. Therefore, culture sensitive institutional framework, as well as a conceptual framework for aid effectiveness were proposed for implementation to improve the effectiveness of aid; particularly, promoting culture sensitive ownership and harmonization of aid in Nigeria.

Key terms: Aid, aid effectiveness, national culture, impact, Nigeria, institutional framework, ownership of aid, harmonization of aid, alignment of aid, managing aid for results, mutual accountability of aid.

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DEDICATION

**THIS WORK IS DEDICATED TO MY CHILDREN,
CHANGHENFEMI, CHANGHIECO, CHANGWAMI & CHANGNEIRI**

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List of abbreviations

AIDS	Acquired Immune Deficiency Syndrome
ANOVA	Analysis of Variance
CDF	Comprehensive Development Framework
CDI	Commitment for Development Index
CVS	Chinese Value Survey
DAC	Development Assistance Committee
EU	European Union
FCT	Federal Capital Territory
GDP	Gross Domestic Product
GNI	Gross National Income
GNP	Gross National Product
IATI	International Aid Transparency Initiative
ICRG	International Country Risk Guide
IDV	Individualism versus collectivism
IMF	International Monetary Fund
IND	Individualism versus Collectivism
IOM	Institute of Medicine
LDC	Least Developed Countries
LTO	Long-term versus short-term orientation
MAS	Masculinity versus femininity
MDG	Millennium Development Goal
MDRI	Multilateral Debt Relief Initiative
NC	North-Central

NE	North-East
NGO	Non-governmental Organisation
NW	North-West
OD	Operational Directives
ODF	Official Development Funding
OECD	Organisation for Economic Cooperation and Development
PD	Power Distance
PEPFAR	President's Emergency Plan for AIDS Relief
SBS REC	Sheffield Business School Research Ethics Committee
SE	South-East
SS	South-South
SW	South-West
TC	Technical Cooperation
UA	Uncertainty Avoidance
UN	United Nations
UNDP	United Nations Development Programme
UNTA	United Nations regular programme for Technical Assistance
UNTH HREC	University of Nigeria Teaching Hospital, Health Research Ethics Committee
US	United States
USAID	United States Agency for International Development
USD	United States Dollar
WBI	World Bank Institute

CHAPTER 1

ORIENTATION TO THE STUDY

1.1 INTRODUCTION

The measurement of national cultures has triggered renewed interests in aid effectiveness and transnational research (Gouveia, Clemente & Espinosa 2003; Bond 2002; Bearden, Money & Nevins 2006). This interest is the result of growing concern to analyze the impact of national culture on various aspects of macro-level phenomena, such as aid donation and aid receiving by rich and poor countries, respectively. Moreover, the values of national culture have been shown to impact consumer behavior in specific receiving countries (Aaker & Williams 1998) and on individual perceptions of the effect of country of origin (Gurhan-Canti & Maheswaran 2000).

In spite of the vision of the United Nations Sustainable Development Goals (SDGs) which sought to attain a more peaceful, prosperous and just world, most observers agree that the effectiveness of much of the spending in Nigeria is still dismal. Thus, this study investigates the impact of national culture on aid effectiveness in order to inform the development of culture sensitive conceptual and institutional frameworks for aid effectiveness in Nigeria. In this study, impact refers to the effects or consequences that national culture has on aid effectiveness, including political, economic, gender, religious, geographical and any other tangible or intangible consequences. Aid effectiveness refers to the impact that aid has in reducing poverty and inequality, increasing growth, building capacity, and accelerating achievement of global targets set by the international community (World Bank 2016). This was measured from the successes of each of the five principles of aid effectiveness, as perceived by the research participants. National culture on the other hand, was viewed as the mental programming of the mind (Hofstede, Hofstede & Minkov 2010) and a way of life of a group of people – the behaviours, beliefs, values, and symbols that they accept, generally without thinking about them, and that are passed along by communication and imitation from one generation to the next (Merriam-Webster 1828).

The conceptual and institutional frameworks are necessary to improve aid effectiveness, despite variations in national culture. To develop the frameworks, a combination of the Geert Hofstede's dimensions of national culture, the Paris Declaration's principles of aid effectiveness, as well as the Easterly and Pfütze's best practices of aid were used to underpin

the study. The analytic survey research design was adopted in the study. Out of 846 questionnaires distributed to aid workers across the six geographic zones of Nigeria, 416 were returned valid and analyzable. Both descriptive and inferential statistics were adopted to analyze the data.

It emerged from the descriptive analysis of data that of the five principles of aid effectiveness deployed in the study, four were perceived by research participants as effective. These include aid alignment to country systems, managing aid for results, country ownership of aid and mutual accountability of aid. The fifth principle of aid effectiveness, harmonization of aid, emerged from this study as ineffective. In order to determine the impact of national culture on aid effectiveness, the data was further subjected to rigorous analysis using inferential statistics (ANOVA and Chi square). It emerged from the inferential statistical analysis that there was no significant impact of national culture on mutual accountability of aid, alignment of aid to country systems, and managing aid for results. No further tests were conducted to determine the impact of national culture on harmonization of aid since it was already determined ineffective through descriptive analysis. Therefore, the results showed significant impact of national culture on country ownership of aid, alone. That means a culture that encourages selective focus of aid on the poor can improve country ownership of aid by reducing inequality or acceptance of power distance between the rich and the poor. Osoba (2009) describes power distance as the extent of inequality that exists between the rich and the poor. Nigeria scores high on this dimension (score of 80), which means that people accept a hierarchical order in which everybody has a place and which needs no further justification (Hofstede – no date). As set out in Table 19, a Pearson product-moment correlation coefficient was computed to assess the relationship between the various variables that compose the principles of aid effectiveness. Overall, there was perfect, positive correlation between all five principles of aid effectiveness. This means all the principles are interdependent and therefore, collectively necessary for aid effectiveness.

In order to apply this new knowledge in international business administration to improve aid effectiveness in Nigeria, the researcher recommended a new conceptual framework set out in Section 6.2. This led to the recommended institutional framework with a set of eight guidelines for improving country ownership of aid, as well as aid effectiveness in Nigeria, as set out in Section 6.3. In the guidelines, the researcher recommends enhancement of the eight parameters for the country ownership of aid principle from their current observed baseline values to 95 per cent, in order to achieve the desired aid effectiveness. For the purpose of applying the recommendations in this study, the procedure was tagged “the 95 per cent rule,” in order to differentiate it from the original concept of Confidence Interval (CI). From the new conceptual framework, the researcher further distilled five general conclusions which represent the primary output from this study, as set out in Section 7.2.

Finally, the researcher distilled eight general recommendations from the research findings to promote country ownership of aid and improve overall aid effectiveness in Nigeria. This has been set out in Section 7.4. As a management staff of an aid implementing partner himself, the researcher applied the recommendations to his day-to-day aid management practices in Nigeria, and achieved positive results. The contributions to the body of academic knowledge set out in Section 6.5.5, as well as the recommendations of this study as set out in 6.3.1 were implemented by the researcher while on his line of official duties as Country Director for an international non-governmental organization in Nigeria. The intervention enabled more than a million people in Akwa Ibom State to know their HIV status, and improved their quality of lives in lasting ways through targeted interventions.

1.2 BACKGROUND INFORMATION RELATING TO THE SOURCE OF THE PROBLEM

1.2.1 Source of the problem

This section highlights the core issues that stimulated the researcher's interest to investigate on this topic.

Lack of intercultural understanding and cooperation has caused the effectiveness of aid to Nigeria to be largely ineffective (Hofstede, Hofstede & Minkov 2010, Andrew 2009). International development critics have argued that the aid donor countries have significantly shaped development thinking and have acquired a quasi-monopoly on institutional knowledge in the field of economic development (Hofstede, Hofstede & Minkov 2010). They contend that aid donor countries do not just give aid and produce ideas; they package the ideas and the money together, combining giving with selectivity and conditionalities (Santiso 2001). Attaran and Sachs (2001) assert that most projects are those that are not wanted by the recipient countries; not within the capacity of the host country to perform; and several are not scientifically sound for a given culture, in that there is no scientific evidence that the selected interventions are effective within the local context. Aid donors assume that what has worked in one part of the world will work in another, not minding the cultural diversity that is obtainable even in a single country like Nigeria (Hofstede, Hofstede & Minkov 2010). Santiso (2001) laments that the affiliation of certain donor countries to particular aid recipient countries may be associated to some cultural similarities between the two countries, beyond what is seen physically. Secondly, Santiso (2001) contests that foreign aid will not yield the desired results unless the recipient countries are credibly committed to reform and development. External support to policy change has all too often failed to offset a lack of local

commitment and ownership of development and reforms (Santiso 2001). The use of financial leverage, Santiso (2001) adds, is not a substitute for weak domestic institutions or feeble political will, rather, aid has been associated with an increase in corruption, deterioration in the quality of bureaucracy and a weakening of the rule of law (Erbeznic 2011). Njeru (2003) asserts that governments in aid recipient countries view foreign aid like any other source of revenue and consequently use it for increased consumption, tax reductions or reduced fiscal deficits (future tax obligations). Therefore, critics of this model have argued that foreign aid substitutes domestic resources through declined savings, reduced government tax revenue and increased government consumption (Njeru 2003).

In retrospect, Hofstede, Hofstede and Minkov (2010) report that the nineteenth century and the first half of the twentieth century was the age of Europe. Europeans and their offspring overseas were the “lords of humankind” who colonized most of the outside world while wealth flowed from outside to inside. The World War II, Hofstede, Hofstede and Minkov (2010) added, was the breaking point that completely changed the relationships between continents and between rich and poor countries. In the thirty years after the war, nearly all former colonies became independent. Freedom from want became recognized as a fundamental human right, and around 1950 programmes of development aid were gradually started, financed by the rich countries and with the poor ones as receivers (Hofstede, Hofstede & Minkov 2010). Ghosh and Kharas (2011) account that in 2009 alone, net disbursements of Official Development Assistance (ODA) were \$140.2 billion, and over \$3.76 trillion between 1960 and 2009, respectively.

During the Gleneagles G-8 summit in 2005, large donor countries stated their intention to both double aid to Africa by 2010 and write off the debts of a number of low-income countries under what became the Multilateral Debt Relief Initiative (MDRI). However, the outcomes on human development are still dismal (Powell & Bird 2010). Powell and Bird (2010) add that consideration was given to new methods of financing development in sub-Saharan Africa countries, including Nigeria. That is, through direct foreign aid (including budget support, project grants, and concessional loans) and debt relief. However, no specific considerations were made on addressing the impact of recipients’ national culture on aid effectiveness. Hofstede, Hofstede and Minkov (2010) opine that nobody can develop a country but its own population. Foreign aids are effective only to the extent that they can be integrated into local knowledge, local context or national culture (Hofstede, Hofstede & Minkov 2010). The dominant philosophy of development cooperation has too rarely recognized this need for local integration, at least, in practice. Developing a country has for decades been considered primarily an economic and technical problem, a matter of transferring money and technology. Decisions about spending were made by politicians advised by technocrats at the giving end and often also at the receiving end. The existence of cultural mental programmes on either

side received lip service at best, conceptual and institutional frameworks for aid receiving were non-existent, and the only mental programmes used in development planning were those of the donors (Hofstede, Hofstede & Minkov 2010).

As a result, after half a century of channeling foreign aid resources to Nigeria, little development has taken place. In spite of the aid money flow, the income gap between rich and poor countries has not been reduced. Cultural and religious traditions that resist population control, besides threatening regional and global peace, are development's worst enemies (Hofstede, Hofstede & Minkov 2010). In Nigeria and even almost all of sub-Saharan Africa countries, there is a high degree of indebtedness, high unemployment, absolute poverty and poor economic performance (Njeru 2003). Yet, very little has been done on studying the mutual relationship between national culture and aid effectiveness, although researchers for decades had shown culture's crucial impact on aid results.

Anecdotal evidence shows that donor objectives are in conflict with local preferences and culture, which leads to unsustainable aid projects and failure of development paradigms (Gibson, Andersson, Ostrom & Shivakumar 2005; Moyo 2009; Altaf 2011; Marchesi, Sabani & Dreher 2011; Escobar 2011). Debrat (2009) argues that underestimation of the role of cultural factors in the development of human societies is what makes development programmes fail. Against this backdrop, ActionAid (2011) argues that when aid is given in such a way that it supports poor countries to lead their own development, be more accountable to their own people, and mobilize more of their own resources, then aid itself contributes to reducing aid dependency. The role of national culture in promoting the effectiveness of aid to Nigeria is yet unknown. This is largely because culture sensitive conceptual and institutional frameworks for aid effectiveness is non-existent.

Nigeria is the most populous nation in sub-Saharan Africa. With more comprehensive data available from 2005 to 2011 in the Organisation for Economic Co-operation and Development (OECD) database, Nigeria ranked highest among the top 20 ODA receiving countries in sub-Saharan Africa (in USD millions), closely followed by the Democratic Republic of Congo, Ethiopia and Sudan, respectively. It is against this background that Nigeria was chosen from other sub-Saharan Africa countries in the study of the impact of culture in aid effectiveness. It is against the foregoing that the researcher sought to analyze and explain the impact of national culture on aid effectiveness in Nigeria, and to develop conceptual and institutional frameworks that will guide both the donor and receiving countries on ensuring the effectiveness of aid in Nigeria.

1.2.2 Background of the problem

Various studies carried out on national cultures demonstrate culture as the collective mental programming of the human mind which distinguishes one group of people from another (Hofstede, Hofstede & Minkov 2010). This mental programming influences pattern of thinking which are reflected in the meaning people attach to various aspects of life and which become crystallized in the institutions of a society. Santos, Canada and Oliveira (2012) elucidate that cultural dimensions measure cultural differences based on a factor analysis. The cultural dimension when studied, could have impact on aid effectiveness in Nigeria.

To identify cultural differences among countries, several studies have used the work of Hofstede (1991) as a starting point (Bond 2002), using the Values Survey Questionnaire 1994 (VSM 94) as an analytical tool (Bearden, Money & Nevins 2006). It also noted other studies that dispute the scales used (Spector, Cooper & Sparks 2001) and wonder how they built dimensions of culture (Gouveia, Clemente & Espinosa 2003). Blodget, Bakir and Rose (2008), for example, sought to test the validity of Hofstede's methodology, arguing that the issue is important for understanding consumer behavior in different cultural contexts: nationalities, religions, regions, and countries, concluding that it lacks validation when applied to an individual level of analysis. However, Santos, Canada and Oliveira (2012) conclude that they cannot fail to recognize the essential and pioneer contributions of Hofstede in intercultural studies and in the conceptualization of national culture.

This study is necessary because after half a century of channeling foreign aid resources to Nigeria, little development has taken place. In spite of the aid money flow, the income gap between rich and poor countries has not been reduced. The number of poor people in a country and the average quality of life depend on how equally or unequally income is distributed across the population (Hofstede, Hofstede & Minkov 2010).

Cultural and religious traditions that resist population control, besides threatening regional and global peace, are development's worst enemies (Hofstede, Hofstede & Minkov 2010). Similar to other sub-Saharan Africa countries, there is a high degree of indebtedness, high unemployment, absolute poverty and poor economic performance in Nigeria (Njeru 2003). For example, World Bank (2014) reports that while some countries bordering Nigeria (such as Cameroon, Niger, Togo, etc) experienced a positive change, Nigeria experienced a negative change in the total population of people living below \$1.25 per day, from 63.1 per cent in 2005 to 68 per cent in 2010. Yet, very little effort has been put into studying the mutual relationship between national culture and aid effectiveness, although researchers for decades had shown culture's crucial impact on aid results. The study of Hofstede's

dimensions of culture could expose the impact of culture on aid effectiveness. The outcomes of this study will contribute to shaping the future of foreign aid administration in Nigeria.

1.3 STATEMENT OF THE RESEARCH PROBLEM

For nearly 60 years since rich countries started providing development assistance to Nigeria, no substantial result has been shown to demonstrate its effectiveness. Nigeria is a populous and multi-cultural setting. Evidence that demonstrates the role of national culture on aid effectiveness or otherwise in Nigeria is non-existent. In other words, it is unknown whether culture has an impact on people's perception of aid effectiveness. A culturally sensitive, recipient country driven institutional framework to guide aid administration is near absent, weak or dysfunctional in Nigeria. Thus, professionals working on aid funded programmes adopt different and inconsistent models to administer aid; most of which are considered alien and unwanted by the aid recipient country (Hofstede, Hofstede and Minkov 2010). Likewise, a conceptual framework for the study of the impact of national culture on aid effectiveness is dismal. Where available, it is not comprehensive enough to address the tenets of both culture and aid effectiveness at once. Thus, the unanswered research question: What is the impact of national culture on aid effectiveness in Nigeria?

1.4 AIM OF THE STUDY

1.4.1 Research purpose

To develop a culturally appropriate, recipient country driven conceptual and institutional frameworks for aid effectiveness in Nigeria.

In order to attain this research purpose, the following research objectives guided the conduct of the study:

1.4.2 Research objectives

- i. To determine the impact of culture on aid worker's perception of country's ownership of aid in Nigeria
- ii. To determine the impact of culture on aid worker's perception of mutual accountability of aid in Nigeria

- iii. To determine the impact of culture on aid worker's perception of aid alignment to country systems in Nigeria
- iv. To determine the impact of culture on aid worker's perception of managing aid for results in Nigeria
- v. To determine the impact of culture on aid worker's perception of harmonisation of aid in Nigeria

1.4.3 Research null hypothesis

Variations in culture does not impact aid recipients' perception of aid effectiveness.

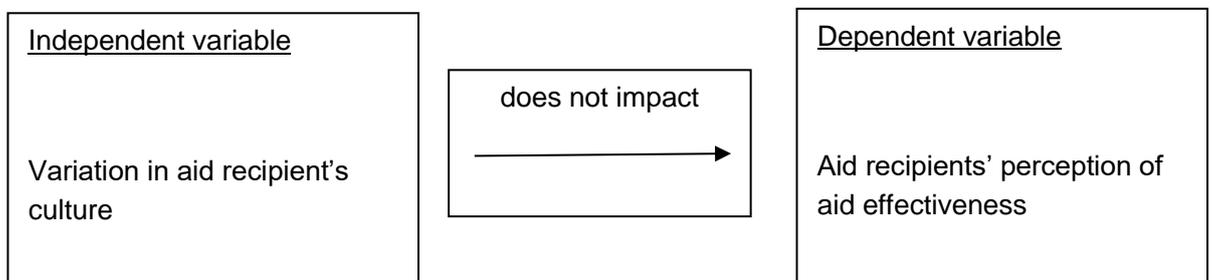


Figure 1: Research hypothesis

Therefore, the various research null hypothesis for this study has been identified as follows:

- i. H₀₁: There is no significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria
- ii. H₀₂: There is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria
- iii. H₀₃: There is no significant impact of culture on aid recipients' perception of country's ownership of aid in Nigeria
- iv. H₀₄: There is no significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria
- v. H₀₅: There is no significant impact of culture on aid recipients' perception of harmonisation of aid in Nigeria

1.5 SIGNIFICANCE OF THE STUDY

It is envisaged that the conceptual and institutional frameworks once put into place and applied effectively, will positively change the recipient countries' perception of aid effectiveness. It will make people to view aid as complementary and gap filling, rather than replacement of country owned priorities and plans. The conceptual and institutional frameworks for aid will serve to foster the sustainability of programmes supported through foreign aid, redefine aid selectivity and conditionality, and build local commitment and ownership of development and reforms in Nigeria. The framework, once developed, will be used as training resource for programme managers, technocrats and politicians to integrate local knowledge, context and culture into foreign aid to the country. The aid conceptual and institutional frameworks will guide the development of programme designs that foster capacity building of aid recipient countries to deliver quality, people focused development programmes that contribute to poverty alleviation and livelihood improvement. It will also contribute to building a body of academic knowledge contributing to the study of national culture and their influences on the effective management of aid resources.

1.6 THEORETICAL FRAMEWORK OF THE STUDY

1.6.1 Theoretical framework

The Geert Hofstede's dimensions of national culture (Hofstede 1991) was utilized as the main theoretical framework for the study. To enrich its suitability for the study, two other frameworks were blended with the Hofstede's dimensions to form a conceptual framework that underpinned the study. These were the Easterly and Pfutze's best practice dimensions of quality aid (Easterly & Pfutze 2008) as well as the five principles that make aid effective (Paris Declaration on Aid Effectiveness 2005). Each framework as well as the eventual conceptual framework are briefly discussed below.

1.6.1.1 Geert Hofstede's dimensions of national culture

The dimensions of the different national cultures studied by Hofstede (1991) try to group the fundamental problems of humanity, which had repercussions on the functioning of societies, of groups within societies, and on individuals within the groups. Mooij and Hofstede (2010)

elucidate that the Hofstede's model of national cultures distinguishes cultures according to five dimensions: power distance, individualism/collectivism (IDV), masculinity/femininity (MAS), uncertainty avoidance (UA), and long-/short-term orientation (LTO). The model provides scales from 0 to 100 for 76 countries for each dimension, and each country has a position on each scale or index, relative to other countries.

1.6.1.2 Easterly and Pfutze's best practice dimensions of quality aid

To monitor the quality of aid, five best practice dimensions were identified based on Easterly and Pfutze's (2008) agency "best practices" which includes agency transparency, minimal overhead costs, fragmentation of aid, delivery to more effective channels, and allocation to less corrupt, more democratically free, poor countries. Easterly and Williamson (2011) elucidates that transparency is based on the ability to gather information such as employment numbers, budgetary data, and overhead costs. Specialization captures the extent to which aid is divided among many donors, many countries, and many sectors. Selectivity refers to aid delivery to the poorest countries while avoiding corrupt dictators. Ineffective channels measure the share of aid that is tied, given as food aid or as technical assistance. Overhead cost utilizes the data collected during the transparency stage and refers to an agency's cost relative to aid disbursements. These concepts reflect standards identified over a number of years of research on the need to reform the allocation and management of foreign aid (Accra Agenda, 2008; Birdsall, Kharas, Mahgoub, & Perakis, 2010, Center for Development, 2007; Commission for Africa, 2005; Easterly, 2007; Easterly & Pfutze, 2008; Easterly & Williamson, 2011; IMF, 2005, 2006; Knack & Rahman, 2007; Knack, Rogers, & Eubank, 2010; Paris Declaration, 2005; Rome Declaration, 2003; Roodman, 2009; United Nations Millennium Project, 2005; United Nations Development Program, 2005).

1.6.1.3 The Paris Declaration principles of aid effectiveness

The Paris Declaration takes its name from a meeting that took place in Paris in 2005, where over 100 developed and developing countries agreed to change the way they do business (Paris Declaration on Aid Effectiveness 2005). More than a state of general principles, the Paris Declaration on Aid Effectiveness (2005) lays out a practical, action-oriented roadmap to improve the quality of aid and its impact on development. It puts in place 56 partnership commitments for implementation, organized around five principles. Thus, ownership, alignment, harmonisation, managing aid for results, and mutual accountability. It also

establishes performance indicators that assess progress over time. Additionally, it calls for an international monitoring system to ensure that donors and recipients hold each other accountable – a feature that is unique among international agreements.

1.6.1.4 Conceptual framework for measuring the impact of culture on aid effectiveness

In order to measure the impact of culture on aid effectiveness, the researcher developed a conceptual framework from the three sources of theoretical frameworks identified above. The term conceptual framework is used when concepts from various theories or/and research findings are used to guide the study (Unisa 2012). Conceptual models refer to use of a formal diagrammatical representation of concepts or theories to guide the study. The conceptual framework provided eclectic and dialectic reconstruction of the three sources of theoretical framework identified above, which assisted the researcher to determine and maintain the focus of the study. It also structured the study, the whole thesis for that matter; literature review; data collection instruments; presentation of data; discussion of the findings; formulation of recommendations; and the development of institutional framework for aid effectiveness.

For the purpose of this study, only the Hofstede's dimensions of national culture as well as the conceptual framework will be discussed in detail. Therefore, further explanation of the Hofstede's dimensions of national culture as well as the conceptual framework are presented in Chapter 2, below.

1.6.2 *Definitions of key concepts*

1.6.2.1 Aid effectiveness: According to the World Bank (2016), aid effectiveness refers to the impact that aid has in reducing poverty and inequality, increasing growth, building capacity, and accelerating achievement of global targets set by the international community. In this study, aid effectiveness was viewed from the perceived successes of each of the five principles of aid effectiveness, as obtained from the research participants.

1.6.2.2 Foreign aid: According to Abdallah (2014) foreign aid, also referred to as development aid or development cooperation (or development assistance, technical assistance, international aid, overseas aid or official development assistance) is financial aid given by governments and other agencies to support the economic, environmental, social and political development of developing countries. In this study, foreign aid refers to development assistance that flows out from a rich donor country to a poor recipient country.

1.6.2.3 Donor country: The English Dictionary (1819) defines donor country as a country which provides aid to a developing country. The Resource Flows Project (2011) defines donor country as a country that gives (financial) aid to another, poorer country (the so called recipient country.) In this study, donor country refers to a rich country which provides aid to a poor country.

1.6.2.4 Impact: According to the Business Dictionary (2016), impact refers to the measure of any tangible or intangible effects or consequences of an action, thing or influence, upon another. In this study, impact refers to the effects or consequences that national culture have on aid effectiveness, including political, economic, gender, religious, geographical and any other tangible or intangible consequences.

1.6.2.5 National culture: National culture is viewed as the mental programming of the mind (Hofstede, Hofstede & Minkov 2010) or a way of life of a group of people – the behaviours, beliefs, values, and symbols that they accept, generally without thinking about them, and that are passed along by communication and imitation from one generation to the next (Merriam-Webster 1828).

1.6.2.6 Official Development Assistance (ODA): Resource Flows Project (2011) defines ODA as financial assistance given by a donor country's government or government agencies to help the needy in poor countries. To qualify for ODA, the contribution must meet three preconditions (Resource Flows Project, 2011): be undertaken by the official sector (that is, government or government agency); have promotion of economic development and welfare as main objective; and be concessional in character (that is, with favorable loan terms.) For the purpose of this study, ODA refers to an international resource flow from a rich donor country to a poor recipient country, with the aim of achieving poverty reduction in the recipient country.

1.6.2.7 Recipient country: When a country receives ODA but does not appear to donate any money, it is assumed to be a recipient country (Resource Flows Project 2011.) In this study, recipient country refers to developing countries in whose names money flows out from the donor countries, irrespective of how much the money eventually flows in to the developing country.

1.6.2.8 Development Assistance Committee (DAC): DAC consists of 29 member countries who work with each other to promote economic growth, prosperity, and sustainable development in needy countries. DAC promotes development co-operation and other policies so as to contribute to sustainable development, including pro-poor economic growth, poverty reduction, improvement of living standards in developing countries, and a future in which no country will depend on aid (OECD 2015).

1.7 RESEARCH DESIGN AND METHOD

1.7.1 Research design

The analytic survey research design was adopted in this study. The use of this design in this study was justified to determine the relationship between national culture and the effectiveness of aid. Hence, in conceptualizing and structuring the research, there was an emphasis on specifying the independent, dependent and extraneous variables.

The design is further elucidated in Chapter 3 of this thesis.

1.7.2 Research setting

The research study was conducted among Nigerians working on aid supported projects across the six geopolitical zones of Nigeria. The six geopolitical zones represent the diverse cultures of Nigeria, including the three major cultures of Hausa in the north, Ibo in south east, and Yoruba in south west Nigeria, among others. These diverse settings are justified to enrich the study of the impact of national culture on aid effectiveness. Although there is a wide diversity of cultures in Nigeria, the outputs of this study categorized the diversities into northern and southern Nigeria cultures. Further details on the research setting will be discussed in Chapter 3 of this thesis.

1.7.3 Research population

The research population of interest to the study comprised over 10,000 Nigerian employees working on aid supported projects in the country. However, the cost and time required to reach such a population were beyond the scope of the researcher. Consequently, the target population for this study included about 846 employees working on aid supported projects across 24 states of Nigeria, representing various socio-cultural affiliations and ethnic groupings across the six geopolitical zones of Nigeria. The accessible population therefore, included 846 employees who were at the time of this study working on aid supported projects in Nigeria. The concept of the research population is further explained in Chapter 3 of this thesis.

1.7.4 Data collection procedure

Likert scale questionnaire was distributed to 846 aid supported project employees, through one approach to respondents using the Qualtrics Mailer survey platform. Of the 846 questionnaires distributed, only 455 were returned, representing 53.8 per cent response rate. Out of the returned questionnaire, 416 were valid and analyzable. This was composed of 300 (72.1%) males and 116 (27.9%) females, respectively.

Aid employee survey was preferred in this study to elicit information from respondents who have at least, basic knowledge and experience in aid programming and administration of aid funds. The data collection procedure is further discussed in Chapter 3 of this thesis.

1.7.5 Data analysis

Data was collected through Qualtrics web-based Likert scale questionnaire survey. The data obtained in this study was analyzed at the interval measurement scale. The researcher used both descriptive and inferential statistics, to test the null hypotheses: variation in culture does not impact aid recipients' perception of aid effectiveness. In order to reduce type I and type II errors, the researcher set confidence interval (CI) at 95 per cent and Alpha at 0.05, while Beta (type II error) was set at 0.20. The Chi-square Test of Independence and one-way between subjects' ANOVA techniques were used to analyse and compare results from two geographic regions of Nigeria (north, south), representing diverse cultures in Nigeria. To increase the analytic rigor of the study, responses were further analysed using the Kruskal Wallis test of variance. To control for confounding, the researcher adopted the Mantel-Haenszel procedure to combine the various strata into a summary statistic that described aid effectiveness by the levels of the confounding factors. Results were presented in tables and graphics, and discussed in comparison with previous findings shown in the chapter on literature review. The data analysis procedure is further discussed in Chapter 3 of this thesis.

1.7.6 Ethical considerations

The researcher ensured strict compliance with ethical standards, relevant to protecting the rights of the respondents, institutions where data were collected and scientific integrity of the study. Approval was sought and obtained from both the University of Nigeria Teaching Hospital Health Research Ethics Committee (UNTH HREC) in Nigeria and the Sheffield Business School Research Ethics Committee (SBS REC); as well as the institutional heads

of the two aid implementing partners studied, before data collection commenced. Details of these are presented in Chapter 3 of this thesis.

1.8 SCOPE AND LIMITATIONS OF THE STUDY

To address the impact of national culture on aid effectiveness, Nigeria was chosen as the country to participate in the study. Employees of aid supported projects serving across the 6 geographical zones of Nigeria, representing diverse cultural affiliations and ethnic groupings participated in the study. Employees who have not had working experience in aid supported projects were excluded from the study.

Limitations faced by the researcher included delays in obtaining ethical approval, arising from cumbersome bureaucratic processes. Others include funding required to finance the research activities as well as limited capacity of aid workers to conceptualize the original culture of their local communities, due to culture diffusion arising from modernization and urbanization.

1.9 STRUCTURE OF THE THESIS

This thesis is presented in seven chapters, organised in the following order:

Chapter 1: Orientation of the study, covering the background information relating to the research problem, statement of the research problem, aim of the study, significance of the study, theoretical framework of the study and definitions of key terms, research design and method, scope and limitations of the study and the structure of the thesis.

Chapter 2: Literature review, addressing the impact of national culture on aid effectiveness. This was presented using the theoretical framework of the study; Hofstede's dimensions of national culture as well as the conceptual framework of the study.

Chapter 3: Research design and methods, including research setting, research design, research methods, validity and reliability of the study.

Chapter 4: Analysis, presentation and description of the research findings.

Chapter 5: Discussion of research findings.

Chapter 6: Conceptual and institutional frameworks for aid effectiveness in Nigeria

Chapter 7: Conclusions, recommendations and limitations of the study.

1.10 CONCLUSION

This chapter provided the background information related to the focus of the study, which highlighted the core issues that stimulated the researcher's interest to investigate on this topic. Lack of intercultural understanding and cooperation has caused aid to Nigeria to be unsuccessful. The aid donor countries have significantly shaped development thinking and have acquired a quasi-monopoly on institutional knowledge in the field of economic development. Therefore, this study aims to develop a culturally appropriate, recipient country driven aid conceptual and institutional frameworks for aid effectiveness in Nigeria. These frameworks are expected to improve aid performance, as well as effectiveness of aid in Nigeria.

The next chapter (Chapter 2) will present a literature review on the impact of national culture on aid effectiveness in Nigeria.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter aims to review and take a critical stance on the impact of national culture on aid effectiveness in Nigeria. To do this, applicable literature around culture and aid effectiveness were reviewed at global, regional and local (Nigeria) levels. This section also highlights the main theories and principles that formed the conceptual framework utilized in this study, as well as identified literature gaps that the researcher aims to fill in this study.

People have become both too numerous and too clever for the limited size of our globe. Population explosion and its attendant effect on national culture is possibly one of the worst hindrances for aid effectiveness in Nigeria (Hofstede, Hofstede and Minkov 2010). The likely way toward survival is getting to understand our mental programming better as social beings, so that we may care for fellow human beings who are disadvantaged by poverty, disease or disabilities and control our technological cleverness and not use foreign aid in destructive ways. Intercultural cooperation between rich and developing countries could be a prime condition to facilitate the distribution of wealth and poverty across and within countries, and avoid use of aid to promote technology-induced problems. Osoba (2009) recounts that Karl Marx [1867-1987] and Max Weber [1930-1992] were the first to write about the link between culture and the economy. Although both hypothesized different directions of causality, Weber believed that culture influenced the economy, whilst Marx believed the opposite – they were in agreement that the topics were closely related.

2.2 DEVELOPMENT AID TO NIGERIA

Njeru (2003) depicts that the high flow of aid monies during the cold war era led to a dependency syndrome portrayed by many developing countries. Today external resources constitute an integral part of development expenditure in the developing countries. These countries sometimes face major budgetary constraints and use aid inflows to cover any deficits within the exchequer (Njeru 2003). The average per capita income in the region has fallen since 1970 despite the high aid flows. This scenario has prompted aid donor agencies and experts to revisit the earlier discussions on the effectiveness of foreign aid (Njeru 2003).

Development aid rose by 6.1% in real terms in 2013, to reach the highest level ever recorded, despite continued pressure on budgets in Organisation of Economic Cooperation and Development (OECD) countries since the global economic crisis (OECD 2014). In all, OECD (2014) reports that 17 of the Development Assistance Committee's (DAC) member countries increased their Official Development Assistance (ODA) in 2013, while 11 reported a decrease. Net ODA from DAC countries stood at 0.3% of gross national income (GNI). Five countries met a longstanding UN target for an ODA/GNI ratio of 0.7%. The United Kingdom increased its ODA by 27.8% to hit the 0.7% target for the first time. The United Arab Emirates posted the highest ODA/GNI ratio, 1.25%, after providing exceptional support to Egypt. Denmark, Luxembourg, Norway and Sweden continued to exceed the 0.7% ODA/GNI target. The Netherlands fell below 0.7% for the first time since 1974 (OECD 2014). All donors provided a total of USD 134.8 billion in net ODA in 2013, marking a rebound after two years of falling volumes, as a number of governments stepped up their spending on foreign aid. The largest donors by volume were the United States, the United Kingdom, Germany, Japan and France (OECD 2014).

Aid to developing countries grew steadily from 1997 to a first peak in 2010. It fell in 2011 and 2012 as many governments took austerity measures and trimmed aid budgets. The rebound in aid budgets in 2013 meant that even excluding the five countries that joined the DAC in 2013 (Czech Republic, Iceland, Poland, Slovak Republic and Slovenia), the 2013 DAC ODA was still at an all-time high (OECD 2014). OECD (2014) states that bilateral aid to sub-Saharan Africa was United States Dollars (USD) 26.2 billion, a decrease of 4.0% in real terms from 2012. Aid to the African continent fell by 5.6% to USD 28.9 billion. Excluding debt relief, which was high in 2012 due to assistance to Cote d'Ivoire, net aid in real terms rose by 1.2% to sub-Saharan Africa but fell by 0.9% to the continent as a whole (OECD 2014).

Omotola (2014) regrets that it is a travesty that almost sixty years after the first wave of independence that saw as many as seventeen countries gain independence, a vast number of countries are still dependent on aid. Omotola (2014) adds that since the 1940s, approximately \$1 trillion of aid has been transferred from rich countries to Africa. This is nearly \$1000 for every man, woman and child in the world today. Despite huge resources such as oil and gas, copper, platinum and diamonds most African countries are still heavily reliant on aid from western countries to fund projects in almost all sectors of their economy. The dependency or rather over-dependency on aid has created a culture or cycle of poverty. Omotola (2014) asserts that aid is on its own a good idea; citing example with The Marshall Plan by the United States (US) to Europe, after the Second World War that took place in 1945. Between 1948 and 1952 the US transferred over \$13 billion in aid for the reconstruction of post-Second World War Europe. By most historical accounts the Marshall Plan not only guaranteed economic success but reestablished political and social institutions crucial for

Western Europe's ongoing peace and prosperity. The case in Nigeria is different. Thus, the essence of this study to examine the impact of national culture on aid effectiveness.

2.3 THE THEORETICAL FRAMEWORK OF THE STUDY

In order to select a theoretical framework that underpins the study to understand the impact of national culture on aid effectiveness, several models were reviewed.

Firstly, the researcher reviewed models addressing national culture. These include the Hofstede Model (Hofstede 1991), Schwartz and Bilsky (1987), Trompenaars (1993), and GLOBE Model (House, Hanges, Javidan, Dorfman & Gupta 2004). Aside from the Hofstede model, all others were found to be of limited scope to address the demands of the current study. Also, the Hofstede Model was noted to have been most applied in international business (Mooij & Hofstede 2010), and at a scope and complexity similar to the current study. Additionally, the cultural model developed by Hofstede and the much more recent GLOBE Model have both provided scholars with much-needed insights into the structure of national cultures. His impact in the fields of international business and management remained undeniable despite the criticisms that have voiced against his study for so long time (Shi & Wang 2011). The GLOBE cultural dimension model is considered to be one of the most recent studies (Chokar, Brodbeck & House 2007) on organizational values and cultures (Pramila 2009). The major purpose of the GLOBE study was to increase available knowledge that is relevant to cross-cultural interactions (House et al 2004). The GLOBE study is less criticized than Hofstede's work, not because there are fewer controversial issues, but more because it is much more recent, and therefore researchers have not yet fully analyzed and tested it (Shi & Wang 2011). Therefore, the researcher selected the Hofstede's Model as the main theoretical framework for the study. Noting that it was insufficient to cover the study of the impact of national culture on aid effectiveness, the researcher explored other models to complement the development of a robust conceptual framework that underpinned the study.

Therefore, the researcher reviewed the Paris Declaration on aid effectiveness. It is formulated around five fundamental pillars to base development efforts on first-hand experience of what works and does not work with aid. Thus, ownership, alignment, harmonization, managing for results, and mutual accountability of aid (Paris Declaration on Aid Effectiveness 2005). Also reviewed was the Accra Agenda for Action (2008), the Third High Level Forum on Aid Effectiveness, which had an even greater number and wider diversity of stakeholders. The Accra Agenda for Action reaffirms commitment to the Paris Declaration and calls for greater partnership between different parties working on aid and development.

Finally, the researcher reviewed the Easterly and Pfutze's best practices of aid (Easterly and Pfutze 2008). This model monitors the quality of aid and compose of five best practice dimensions which includes agency transparency, minimal overhead costs, fragmentation of aid, delivery to more effective channels, and allocation to less corrupt, more democratically free, poor countries. These concepts reflect standards identified over a number of years of research on the need to reform the allocation and management of foreign aid (Easterly and Pfutze 2008).

Of all these, no single model or principle was deemed adequate to cover the requirements for this study on its own. That is, while the Hofstede's model was deemed most adequate for the study of national culture, it was by itself not suitable for the study of aid effectiveness. Likewise, while the Paris Declaration on aid effectiveness works well for aid effectiveness studies, it was not suitable for highlighting best practices of aid as best as Easterly and Pfuze's (2008) best practices of aid would do. Both were also individually or collectively not suitable to underpin the study of national culture. Therefore, the researcher applied critical thinking skills to draw from the comparative strengths of the Geer Hofstede's dimensions of national culture, the Paris Declaration's principles of aid effectiveness, as well as the Easterly and Pfutze's best practices of aid to develop a conceptual framework that underpinned the study. Each item of the research objectives, research questions, as well as the data collection tool used in this study were derived from the conceptual framework, based on the combination of the three models that formed it.

The Geert Hofstede's dimensions of national culture (Hofstede 1991) and the conceptual framework that underpinned the study are discussed below.

2.3.1 Geert Hofstede's dimensions of national culture

The Hofstede's dimension of national culture was developed by Geert Hofstede, through his study conducted among employees at the International Business Machines (IBM). By virtue of the range of countries in which the survey was carried out, Hofstede (2001) believed that a quantitative analysis of the survey responses allows differences to be identified between national cultures and distinctions to be made between them. From his painstakingly detailed and methodological analysis, Hofstede (2001) derives a total of five dimensions of culture (four from the first study and one additional dimension added to the 2001 publication from previous empirical work). These dimensions are classified as follows: Power Distance; Individualism versus Collectivism; Masculinity versus Femininity; Uncertainty Avoidance; and Long versus Short-term Orientation (Hofstede 2001; Osoba 2009).

Power Distance (PD) is a concept that relates to inequality (Osoba 2009). PD describes the extent of inequality that exists between rulers and those that are ruled, along with the level

of acceptance of that inequality within the culture. The PD dimension was elaborated by Mooij and Hofstede (2010) as the extent to which less powerful members of a society accept and expect that power is distributed unequally. This represents inequality (more versus less), but defined from below, not from above. It suggests that a society's level of inequality is endorsed by the followers as much as by the leaders. According to Hofstede (2001), the *hierarchical distance or PD* can also be defined as the measure of the degree of acceptance by those who have less power in the society or a country. An asymmetric and unequal distribution of power is thus a factor that shows the relationship of dependency (Santos, Canada & Oliveira 2012). Hofstede, Hofstede and Minkov (2010) hold that in large PD countries, inequalities among people are expected and desired; less powerful people are dependent and emotionally polarized between dependence and counter dependence. People place greater weight on their own personal ethical codes when determining their behaviours (Thorne & Saunders 2002, Dang 2014); inequitable distribution of power may be perceived as not only acceptable but beneficial as it encourages an orderly and structured society where individuals know their place (Frijns, Gilbert, Tourani-Rad 2011). The reasoning is that individuals from low PD nations would be more likely to act spontaneously in choosing self-employment than individuals from high power distance countries, who may believe approval from a higher authority is required to take such an action (Osoba 2009). This continued dependency on aid by Nigeria can be connected to her high PD rating. While most donor countries (except France) score low on power distance, most developing countries (Nigeria inclusive) score high on this dimension of culture. For example, Hofstede (1980) elucidates that while rich countries such as Denmark, Germany, and Great Britain scores 35, Australia (36), Netherlands (38), Canada (39), and USA (40) poor countries in East Africa scores 64, Arab countries (80) and West Africa (77), respectively. Hofstede (no date) report that Nigeria scores high on this dimension (score of 80) which means that people accept a hierarchical order in which everybody has a place and which needs no further justification. Hierarchy in an organization is seen as reflecting inherent inequalities, centralization is popular, subordinates expect to be told what to do and the ideal boss is a benevolent autocrat. Hofstede, Hofstede and Minkov (2010) assert that differences in PD and certainty avoidance affect primarily the political processes. Larger PD implies political centralization, lack of cooperation between citizens and authorities, and more political violence. Although Hofstede, Hofstede and Minkov (2010) opine that PD has no impact on national wealth, its impact on decisions to make aid commitments, disburse aid or ensure aid effectiveness in Nigeria has not been determined by previous studies. Likewise, although not within the scope of this study, the impact of high PD inherent in sub-Sahara African countries and the continued dependency on aid from countries lower on PD is yet to be determined. This will be a good subject for future investigations.

Individualism versus Collectivism: According to Hofstede (2001), some cultures have higher Individualism (IND). Individualism characterizes societies in which ties between individuals are not very strong; each one takes care of him/herself, and the closest family members only. Individualism represents a preference for autonomy and competitiveness, and it encourages a generally adversarial approach to conflict (Trubinsky, Ting-Toomey & Lin 1991). Individualistic countries are more likely to have Anglo-Saxon corporate governance systems, which focus on shareholders' interests (Griffin et al 2012). Collectivism, by contrast, characterizes societies in which people are integrated from birth into strong cohesive groups that protect them in exchange for unquestioning loyalty (Santos, Canada & Oliveira 2012). Mooij and Hofstede (2010) elucidate *individualism/collectivism* as people looking after themselves and their immediate family members only, versus people belonging to in-groups that look after them in exchange for loyalty. Individualistic cultures are universalistic, assuming their values are valid for the whole world. They also are low-context communication cultures with explicit verbal communication. Osoba (2009) notes that high individualism countries tend to focus on the concept of "economic man", where every agent seeks to maximize his own utility. Thus, as self-employed individuals are more independent and self-reliant, it might be expected that higher individualism levels would also result in higher self-employment (Osoba 2009).

In collectivistic cultures, people are 'we'-conscious. Their identity is based on the social system to which they belong, and avoiding loss of face is important. Collectivistic cultures are high-context communication cultures, with an indirect style of communication. Collectivism cultures focus more on team decision-making and the welfare of the collective (Hofstede 2001). Collectivistic countries are more likely to have relation-based corporate governance systems, which attach more importance to the interests of a firm's different stakeholders (Griffin, Guedhami, Kwok, Li & Shao 2012).

Hofstede, Hofstede and Minkov (2010) elaborate that individualism-collectivism and masculinity-femininity affects primarily the issues that countries will defend. Individualism implies concern with human rights, political democracy, and market capitalism; collectivism implies concern with group interests. In other words, individualism-collectivism is about "I" versus "we," independence from in-groups versus dependence on in-groups (Hofstede, Hofstede & Minkov 2010). Hofstede (no date) asserts that Nigeria, with a score of 30 is considered a collectivistic society. This is manifest in a close long-term commitment to the member 'group,' be that a family, extended family, or extended relationships. Loyalty in a collectivist culture is paramount, and over-rides most other societal rules and regulations. In collectivist societies offence leads to shame and loss of face, employer/employee relationships are perceived in moral terms (like a family link), hiring and promotion decisions take account of the employee's in-group, management is the management of groups.

Masculinity versus femininity: The degree of *masculinity or femininity* meets together in a single factor, a number of issues that were systematically answered differently by men and women. Osoba (2009) posits that countries with high levels of masculinity are more concerned with ego-enhancing activities (e.g., earnings, recognition) than those activities promoting the strength of relationships (e.g., better workplace relations with boss and colleagues, etc.). Thus, Hofstede (2001), designated that in male societies where the roles are clearly differentiated, the man must be strong to impose himself and become interested in material success, while the women should be modest, tender, and concerned with the quality of life. Feminists prefer societies in which social gender roles overlap, both men and women should be modest, tender, and concerned with the quality of life (Santos, Canada & Oliveira 2012). Mooij and Hofstede (2010) view *that* dominant values in a masculine society are achievement and success while the dominant values in a feminine society are caring for others and quality of life.

Hofstede, Hofstede and Minkov (2010) highlight that masculinity implies a focus on economic growth and competition and a belief in technology. Femininity implies a focus on supporting needy people in the country (welfare) and in the world (developing cooperation) and on preservation of the global environment. Masculinity and femininity relates to political processes in that in masculine cultures the political discourse is more adversarial, in feminine cultures more consensus oriented. Masculinity-femininity is about a stress on ego versus a stress on relationship with others, regardless of group ties. Compared with women, Dang (2014) elucidates that men may be more aggressive about defaults, especially if the money is owed mainly to foreigners or aid donors that they do not like. Men may also have a better chance of getting away with delinquent debts as they seem to be more effective than women in negotiation (Dang 2014). In terms of negotiation skills, Babcock and Laschever (2003) suggested that women hold a number of beliefs that prevent them from engaging effectively in negotiations. Women are concerned about maintaining professional relationships and fear of destroying the relationship with their negotiation counterparts (Dang 2014). Women prefer a 'relational' style of negotiation whereas men use a 'competitive' style (Miller & Miller 2002). Hofstede, Hofstede and Minkov (2010) elaborate that what differentiates femininity from collectivism is that the relationships in collectivist cultures are basically predetermined by group ties: "groupiness" is collectivist, not feminine. The biblical story of the Good Samaritan who helps a Jew in need – someone from another ethnic group – is an illustration of feminine and not of collectivist values. Hofstede (no date) laments that Nigeria scores 60 on this dimension and is thus a masculine society. With this dimension, aid coming from rich countries with feminine cultures may lead to certain controversies, if not properly guided. For example, Hofstede, Hofstede and Minkov (2010) report a study of "sexual harassment" in four countries in the 1990s, Brazilian students of both sexes differed from their colleagues in Australia, the United States, and Germany. They saw sexual harassment less as an abuse

of power, less as related to gender discrimination, and more as a relatively harmless pastime. Brazil in the IBM research scored lower on masculinity-femininity scores than the three other countries (49, versus 61, and 66, respectively). Attitudes toward homosexuality are also affected by the degree of masculinity in the culture. In a comparison among Australia, Finland, Ireland, and Sweden, it was found that young homosexuals had more problems accepting their sexual orientation in Ireland and Australia, less in Finland, and least in Sweden. This is the order of the countries on masculinity-femininity scores. Homosexuality tends to be felt as a threat to masculine norms and rejected in masculine cultures, such as in Nigeria; this attitude is accompanied by an overestimation of its frequency. This could explain the challenges of implementing interventions among homosexuals in Nigeria, arising from high stigma and discrimination. In feminine cultures, homosexuality is more often considered a fact of life.

Uncertainty Avoidance (UA): Osoba (2009) elucidates that the dimension of UA relates to the level of structure that a society expects and is comfortable with in its everyday dealings. The *control of uncertainty* measures the degree of concern of individuals against the unknown or uncertain situations (Santos, Canada & Oliveira 2012). This sentiment is expressed, among other forms, by stress and need for predictability: a need for written rules or not. This factor includes the tendency of individuals to think that what is different is dangerous. Mooij and Hofstede (2010) view *uncertainty avoidance* as the extent to which people feel threatened by uncertainty and ambiguity and try to avoid these situations. In cultures of strong uncertainty avoidance, there is a need for rules and formality to structure life. This translates into the search for truth and a belief in experts. Uncertainty avoidance cultures try to minimize the possibility of such situations by strict laws and rules, safety and security measures, and on the philosophical and religious level by a belief in absolute Truth: "there can only be one Truth and we have it." People of high uncertainty avoidance are less open to change and innovation than people of low uncertainty avoidance cultures. The opposite type, uncertainty accepting cultures, are more tolerant of opinions different from what they are used to; they try to have as few rules as possible, and on the philosophical and religious level they are relativist and allow many currents to flow side by side. People within these cultures are more phlegmatic and contemplative, and not expected by their environment to express emotions. Hofstede, Hofstede and Minkov (2010) elucidate that stronger uncertainty avoidance implies more rules and laws, more government interventions in the economy, and perceived incompetence of citizens versus authorities; stronger uncertainty avoidance implies more perceived corruption, after elimination of the effect of national poverty. Rules in fact are often better followed, and investor legal rights are stronger in countries low on uncertainty avoidance (Licht, Goldschmidt & Schwartz 2005). On the other hand, the development and existence of the laws is not enough; enforcement matters (Pistor, Raiser & Gelfer 2000, Perotti 2002). Dang (2014) reports that laws can still fulfil a need for security even if they are

not followed in countries high on uncertainty avoidance. Uncertainty avoiding countries are more likely to have a bank-based rather than market-based financial system (Kwok & Tadesse 2006, Chui & Kwok 2008, Aggarwal & Goodell 2009, Aggarwal & Goodell 2010). Additionally, Tsakumis, Curatola and Porcano (2007) note that tax evasion is associated with high uncertainty avoidance. Nigeria scores 55 on this dimension and thus has a preference for avoiding uncertainty (Hofstede (no date)). Countries exhibiting high uncertainty avoidance maintain rigid codes of belief and behavior and are intolerant of unorthodox behaviour and ideas. In these cultures, there is an emotional need for rules (even if the rules never seem to work), time is money, people have an inner urge to be busy and work hard, precision and punctuality are the norm, innovation may be resisted, security is an important element in individual motivation.

Long- versus Short-term Orientation: For the Confucian dynamism, Hofstede (2001) considers that this dimension is associated with the pursuit of truth, opposing a long-term orientation in life and facing short term orientation. This dimension was developed by Confucius, a thinker of Chinese origin who lived in China in 500A.C, and tried to serve many local lords in divided China in this period. The teachings of Confucius consist of lessons in ethics without religious content. They are set of practical guidelines for everyday life that Confucius drew from Chinese history (Santos, Canada & Oliveira 2012). Mooij and Hofstede (2010) refer *Long-term versus short-term orientation* as the extent to which a society exhibits a pragmatic future-oriented perspective rather than a conventional historic or short-term point of view. Values included in long-term orientation are perseverance, ordering relationships by status, thrift, and having a sense of shame. The opposite is short-term orientation, which includes personal steadiness and stability, and respect for tradition. Focus is on pursuit of happiness rather than on pursuit of peace of mind. Long-term orientation implies investment in the future. Hofstede, Hofstede and Minkov (2010) illuminate that long-versus short-term orientation relates to pragmatism in politics versus fundamentalism: the latter means a focus on principles, even ineffective ones, and vested rights. According to Hofstede (no date), Nigeria scores 16, making it a short term orientation culture. Societies with a short-term orientation generally exhibit great respect for traditions, a relatively small propensity to save, strong social pressure to “keep up with the joneses,” impatience for achieving quick results, and a strong concern with establishing the Truth.

Using indigenous knowledge of Chinese culture and philosophy, Fang (2003) argues that a number of drawbacks exists in Hofstede’s fifth national culture dimension. First, long term orientation (Confucian dynamism) divides interrelated values into two opposing poles. Values labeled as ‘short-term oriented’ or ‘negative’ may not necessarily be so, and values labeled as ‘long-term oriented’ or ‘positive’ may not necessarily be so either. Fang (2003) calls this a philosophical flaw because the Chinese Yin Yan principle is violated by the concept. Second,

Fang (2003) says a number of values either mean essentially the same thing or are highly interrelated. Thus, leading to the fact that the two 'opposite' ends of Confucian dynamism are actually not opposed to each other. Third, the values used in the study focused too much on Confucianism; the Taoist and Buddhist values were not considered in the design of the constructs leading to Hofstede's fifth dimension (Fang 2003). Fourth, inaccurate English translation has been found in some values of the Chinese Values Survey (CVS) which may have, in part, resulted in mis-interpretations in the cross cultural surveys and eventual meaningless findings (Fang 2003). Finally, compared to the first four dimensions, Fang (2003) reports that the fifth does not result from the same techniques of factor analysis as used earlier to validate the results; it does not have the same sampling background (students versus IBM employees).

2.3.1.1 Critiques of the Hofstede's dimensions of national culture

Osoba (2009) posited that critiques present some rather poignant arguments for avoiding Hofstede's dimensions of national culture. The most popular of these arguments are presented below. One argument, presented by Myers and Tan (2002), Baskerville (2003) and McSweeney (2002), is that 'national cultures' do not exist, since individuals from different nations may share one of the numerous cultures in each country. Thereby, contending that attributing a single culture to a nation is an anomaly that will only lead to measurement errors. In addition, McSweeney (2002) argues that Hofstede's dimensions are completely and fundamentally flawed, the results of which are statistical anomalies. Another major issue with any cultural index is that – assuming it measures culture in the first place – the index immediately begins to become obsolete due to the dynamism of culture (Myers and Tan 2002, Baskerville 2003, Osoba 2009). According to Hampden-Turner and Tompenaars (1997), Hofstede's dimensions of national culture are linear, whilst true cultures are not. Therefore, even individuals who think similarly may act differently. Since culture includes various thoughts and various actions (and possibly other components, depending on the definition), a single number will not suffice. Most objectors to Hofstede argue that culture itself is not quantifiable. Others contend that since cultures consist of interdependent, self-organizing values by dimension, no truly independent variable exists (Hampden-Turner and Tompenaars 1997). Baskerville (2003) and others argue that culture is difficult or impossible to measure. One criticism of previous quantitative studies of culture is the lack of support for using mathematical indices to measure culture. Osoba (2009) notes that whilst anthropologists have utilized matrices, such matrices are not derived mathematically. Instead, they are used as a form of rubric qualitatively to categorize certain ethnographic attributes. Baskerville (2003) argues that anthropologists and ethnologists "measure" culture by residing in a particular region and observing and noting values, beliefs, behaviors, and

symbols over a period of time. The main issue brought up by critics of mathematical indices is that the measures are typically compared based on political subdivisions. While many of the arguments are convincing, the alternatives available for scientifically studying culture and aid effectiveness are few. Cultures, however, do not follow such neat boundaries (Baskerville 2003).

Hofstede (2001) argues against critics who claim that the instrument used in generating the dimensions of culture is not reliable, and thus, describing the whole concept as mere rhetoric. Responding to the critics, Hofstede (2001) argues that the dimensions of culture compares cultures, not individuals in countries. Forgetting this fact, some novice researchers try to apply reliability calculations (like Cronbach alpha) on individual scores and find very low values. However, the reliability of a cross-country test can only be tested across countries. This requires data from a sufficient number of countries, say, 10 or more, without which the reliability of the instrument can simply not be tested in the textbook way and has to be taken for granted based on the literature. The best proof of the reliability of the dimension scores is their validity in explaining outside phenomena according to some kind of theory or logic. An unreliable test (one in which the measures contain too much random noise and too little information) cannot produce valid results, so if validity is found, reliability is proven too (Hofstede 2001).

Another major assumption fielded by Osoba (2009) is that, even if the prior assumption holds up, each country's culture has not changed since the late 1960s and/or early 1970s, when the questionnaires were completed. As is discussed by McSweeney (2002) and Myers and Tan (2002), whatever culture may be, it is definitely dynamic. Thus, it is possible that these measures may be somewhat obsolete for studying current-day trends. However, Osoba (2009) argues that even if the cultures have changed, if each nation's culture has changed in approximately the same direction and magnitude as that of every other country, then the indexes may still measure some relative aspects of each country's culture.

2.3.1.2 Justification for using the Hofstede's dimension of national culture

The researcher chose to use the Hofstede's dimension of national culture because of its robustness in the study of culture. Hofstede (2001) highlights that the Hofstede's dimension of national culture are actually central tendencies for every nation and has been used by researchers in four categories. That is, mere mentioning, without referring to its contents (name-dropping); reviews and criticisms; replications and extensions to other countries; and paradigmatic applications, relating the conceptual framework to empirical phenomena in various fields (Sondergaard 1994). The contribution of the citations to the state of the art in social sciences and the comparative study of cultures increase from zero from the first

category to potentially dramatic in category 4. Although the country scores were originally produced in the early 1970s, many replications of Hofstede's study on different samples have proved that the country ranking in his data is still valid (Mooij and Hofstede 2010). Hofstede (2001) describes more than 200 external comparative studies and replications that have supported his indexes. Hofstede (2001) explains that psychologists most often refer to individualism/collectivism, and more recently also to masculinity/femininity, but authors from other disciplines pick other dimensions. Sociologists and management researchers more often refer to power distance and uncertainty avoidance. Long/short-term orientation, because of its association with economic growth, appeals most to political economists.

Although Hofstede's dimensions of national culture have been criticized for relying too much on one American corporation's employees (IBM), it has also been cited several thousand times due to its significant availability of data. By virtue of the Hofstede's dimensions of national culture being cited so frequently, the results will also be easier to compare when applied to other regions and/or nations. Additionally, although Hofstede's study (Hofstede 2001) reports national cultures only, Osoba (2009) concedes that the cultural boundaries provided in his study – at the state level – were artificially imposed. Osoba (2009) reports that the analysis used in his study could be improved using data at the country level. Since country-level data could yield significantly more interesting results, "culture" will be allowed to cross state lines. Moreover, the country-level data can be summed up to either the metropolitan area or labor market area. These areas may provide more distinct and useful cultural boundaries than states. Such a study may more effectively respond to critics of quantitative cultural measurement, like Baskerville (2003).

Although using Hofstede's dimensions of national culture may raise the concern that the data are outdated (Zheng, Ghoul, Guedhami and Kwok 2012), Hofstede contends that these measures retain their validity over a long period because: national culture is extremely stable over time which is consistent with Williamson's (2000) framework; and country scores along these dimensions do not provide a country's absolute position but rather its position relative to other countries, which rarely shifts even if cultural changes occur (Hofstede 2001). Moreover, several recent cross-cultural studies have validated Hofstede's work (Zheng, Ghoul, Guedhami and Kwok 2012). For example, in their review of recent advances in the culture and international business literature, Leung, Bhagat, Buchan, Erez, and Gibson (2005) indicate that most of the cultural dimensions suggested by recent studies are conceptually related and empirically correlated with Hofstede's dimensions, suggesting that the latter are quite robust (Zheng, Ghoul, Guedhami and Kwok 2012).

2.3.1.3 Managerial relevance of Hofstede's dimensions of national culture

Taras, Steel and Kirkman (2012) lament that Hofstede's cultural scores have been successfully used to explain and predict a wide range of business and economics phenomena and processes in human resource management (Ramamoorthy & Carroll 1998), international trade and cooperation (Kogut & Singh 1988), marketing (Yeniyur & Townsend 2003), accounting and audit (Yamamura, Frakes, Sanders & Ahn 1996), entrepreneurship (Mueller & Thomas 2001) and many more. As a result, Hofstede's work provided a foundation for a wide range of corporate cross-cultural training programmes. It has become an integral part of international business administration and management curricula (Bhawuk & Brislin 2000; Landis, Bennett & Bennett 2006). The indices proved especially useful in pre-departure training for expatriates and multi-cultural workgroup development programmes (Littrell, Salas, Hess, Paley & Riedel 2006).

2.3.2 Conceptual framework for measuring the impact of national culture on aid effectiveness

In order to measure the impact of national culture on aid effectiveness, the researcher developed a conceptual framework from a combination of three sources of theoretical frameworks identified above. These were the Hofstede's five dimensions of national culture (Hofstede 1991), the Paris Declaration's five principles of aid effectiveness (Paris Declaration on Aid Effectiveness 2005) as well as the Easterly and Pfutze's five best practices of aid (Easterly & Pfutze 2008). An attempt was made to select and use one of the three theories but none was competent to contain the subject of study on its own. Thereby, warranting a combination of all three to develop one robust conceptual framework which sufficiently underpinned the study.

The term conceptual framework is used when concepts from various theories or/and research findings are used to guide a study (Unisa 2012). The conceptual framework provided eclectic and dialectic reconstruction of the three sources of theoretical framework identified above, which assisted the researcher to determine and maintain the focus of the study. Unisa (2012) adds that conceptual models refer to use of a formal diagrammatical representation of concepts or theories to guide the study. Therefore, the diagrammatic representation in Figure 2, below, was the main framework that underpinned the entire study. That is, the conceptual framework developed served as the main structure for the whole thesis. These includes, literature review; data collection instruments; presentation of data; discussion of the findings; formulation of recommendations; and the development of institutional framework for aid effectiveness.

In development aid transactions, culture can be an important factor not only on the part of the donor but also on the part of the recipient. Recent findings on role of culture in economic transactions show that culture matters for economic outcomes (Guiso, Sapienza & Zingales 2009; Sapienza, Zingales & Guiso 2006). However, anecdotal evidence shows that donor objectives are in conflict with local preferences and culture, which leads to unsustainable aid projects and failure of development paradigms (Gibson, Andersson, Ostrom & Shivakumar 2005; Moyo 2009; Altaf 2011; Marchesi, Sabani & Dreher 2011; Escobar 2011). Debrat (2009) argues that underestimation of the role of cultural factors in the development of human societies can make development programmes fail. Adding that it must be borne in mind at the outset that any development project is first and foremost a political project sustained by cultural references and based on myths. It should not be forgotten that culture provides politics with the myths and utopia without which it is nothing (Debrat 2009). Hence, this conceptual framework aims to highlight the structural linkages between national culture and the effectiveness of aid. The conceptual framework shown in Figure 2, below, is elucidated as follows:

- i. *Understanding the dimensions of national culture:* The process of aid effectiveness starts with understanding the five dimensions of national culture as purported by Hofstede (1991). They include the following:
 - Understanding the relationships and variations between the rich and the poor, the powerful and the less powerful in the society (power distance).
 - Understanding the relationships between 'I' and 'We' concepts among the local population (individualism versus collectivism)
 - Understanding the relationships between the concepts of 'ego enhancing' and 'caring for others' (masculinity versus femininity)

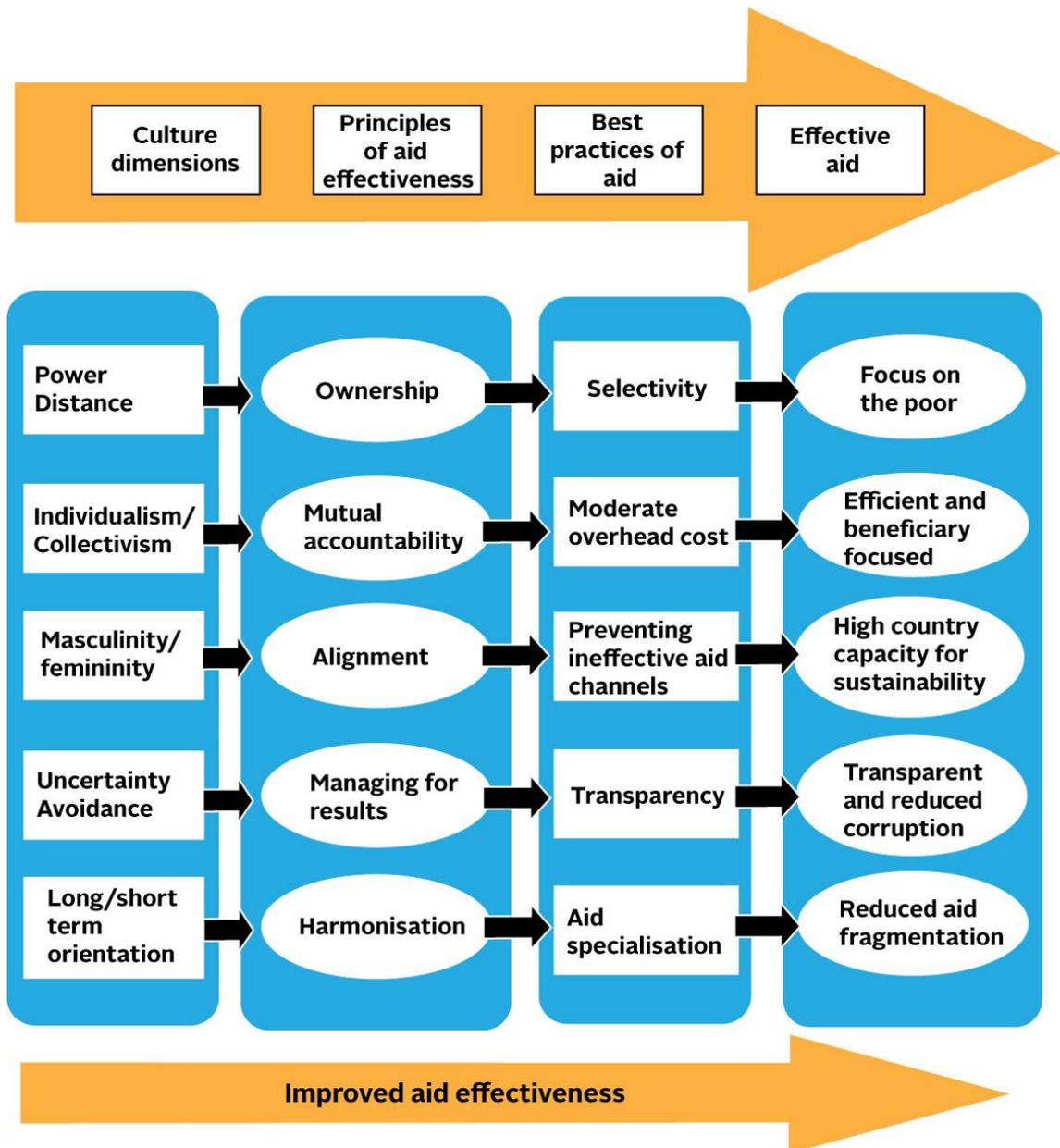


FIGURE 2: CONCEPTUAL FRAMEWORK – IMPACT OF NATIONAL CULTURE ON AID EFFECTIVENESS

- Understanding how people are threatened by uncertainties as well as their coping mechanisms (uncertainty avoidance)
- Understanding people's reaction towards pursuit of happiness versus peace of mind (long versus short term orientation)

- ii. *Applying the five principles of aid effectiveness*: The next level after understanding the local culture is application of the five principles of aid effectiveness as defined by the Paris Declaration of Aid Effectiveness (2005). A good understanding of each dimension of national culture contributes to a sound understanding of at least a principle of aid effectiveness.

The five principles of aid effectiveness (Paris Declaration of Aid Effectiveness 2005) and their relationships with the five dimensions of national culture (Hofstede 1991) are explained as follows:

- *Ownership*: The ability of the less powerful (or the poor) in the society to believe that some members of the society are more powerful (or richer) than them enhances their willingness to own aid programmes. Thus, a good understanding of '*power distance*' dimension of national culture espouses a learner to understanding the '*ownership*' principle of aid effectiveness. Therefore, the two segments of the population (rich and poor) work together to pursue the ownership of aid, aimed at improving the quality of life of the poor in the society. This principle therefore, relates to the ability of developing countries to set their own development strategies, improve their institutions and tackle corruption.
- *Mutual accountability*: A sound understanding of the way individuals in the society value themselves ('I') versus the way they value others ('We'), goes a long way in determining the effectiveness of aid. This relates to *individualism versus collectivism* dimensions of national culture. Strategies for developing mutual accountability is better appreciated when the donor understands whether they are dealing with an individualist or collectivist society. Thus, whether people are more concerned about their immediate family members and themselves or for the larger society. With this understanding, donors and developing countries develop culturally appropriate and mutually accountable strategies for development results. For example, the Institute of Medicine - IOM (2014) notes that evaluations can be used to hold governments, funders, and other stakeholders accountable for the use of donor resources that are dedicated to large initiatives that have proliferated and have high political visibility. IOM (2014) adds that the US President's Emergency Plan for AID Relief (PEPFAR) did an extraordinarily good job of this. While monitoring was target oriented and not designed to measure impact, every year, stakeholders could say exactly what had been done and how many people had been reached. The Global Fund on the other hand, established a ten-million-dollar fund for investing in data infrastructures in target countries to enable rigorous analysis; disaggregation of data by time, person, and place; and inclusion of comparison groups where feasible (IOM 2014). Economic crises and political changes are some factors that can affect mutual accountability

and the outcome of an initiative and should be tracked. It is also important to think about how to understand issues of leadership, power, trust, communication, and community engagement (IOM 2014). Mutual accountability can be hampered by a lack of quality routine data collected within countries, reflecting a need for management expertise to help countries collect better data, including process data, outcome data, and financial data. Against this background, IOM (2014) recommends that mathematical modelling can provide interesting and useful information for understanding the potential impact of an intervention in different epidemiologic settings. This type of modeling also can be used to create counterfactual situations to predict the course of an epidemic in the absence of a particular intervention. The counterfactual projections can then be compared to the projected outcome with the intervention implemented. Thus, donors need to ensure that they are providing the data that local stakeholders need, in the manner that is most useful to them (Oxfam Research Report 2015). Dietrich (2013) concurs that a locally driven programme approach needs to change the fundamental relationship with partners from “control” to “autonomy.” Knack and Eubank (2009) elucidate that within the context of the Paris Declaration and Accra Agenda for Action, donors agreed to set a standard to shift ownership of development programs to the country level.

- *Alignment:* An understanding of a country's ‘ego enhancing’ versus ‘caring for others,’ (*masculinity versus femininity*) characteristics determines how aid can be aligned to support local systems. Masculine countries are more concerned about ego enhancing issues, while feminine countries are more amenable to caring for others. With these understanding, donor countries and organisations bring their support in line with local context, and use local systems towards local capacity building for sustainability. Lensu (2003) postulates the conceptual and practical implications of the commitment to respect culture for international humanitarian assistance both at the level of principles and policy. The Education for all Global Monitoring Report (2009) maintain that progress on aligning aid with government programmes has been minimal. Adding that even in countries with good systems, donors are not necessarily making more use of them, indicating that quality is not the only factor influencing donor choices. For example, although Mongolia’s financial management system was ranked one of the highest among the fifty-four countries monitored, only 17 per cent of all aid to the country was managed through its national system (Education for all Global Monitoring Report 2009). WHO (2009) alludes that often cultural and social norm interventions are integrated with strategies, such as training in conflict resolution skills, role modelling or community-based activities (e.g. micro-loans). This makes it difficult to isolate the independent effects of interventions for changing

norms related to violence. Rarely, however, are they thoroughly evaluated, making it currently difficult to assess their effectiveness (WHO 2009).

- *Managing aid for results:* People in a country may feel threatened by a variety of uncertainties and take steps to cope with the uncertainties. Understanding these fears of the unknown and their coping mechanisms relate to *uncertainty avoidance* dimension of national culture. The ways a government cope with uncertainty and address important issues belong to the cultural heritage of the country (Dang 2014). For example, Dang (2014) asserts that the U.S during 2007 to 2009 and Japan in 1990s faced a similar banking crisis. However, the citizens and the governments in the two countries responded in different ways which reflect their distinct national cultures. Japan, which has a collectivist and long term oriented culture, relied on the state role and tried to rescue every failing firm. In contrast, the U.S., which has an individualistic and short term oriented culture, let investment giants go bankrupt and employed strong measures to quickly cut spending and increase tax. The result was that while Japan had experienced a slow recovery the U.S made stable progress (Lu 2013). In order to improve aid effectiveness, the country must develop effective systems for managing results, to improve certainty of actions and use information generated for management decision making. Kenny and Savedoff (2014) reports that results-based aid programmes are criticized for being more vulnerable to corruption than input-based programs that monitor inputs and impose specific procedures for procurement and financial accounting. The critical factor in choosing among aid modalities is to recognize that failure costs, the foregone benefits of a program that has been defrauded, are the true costs of corruption (Kenny & Savedoff 2014). By focusing on whether or not a programme is achieving results, it is possible to make programmes achieve more and limit the impact of corruption on development (Kenny & Savedoff 2014). Therefore, developing countries and donors must focus on producing – and measuring – results, to improve transparency of aid.
- *Harmonization:* A sound understanding of people's 'pursuit for happiness' versus 'pursuit for peace of mind' determines whether the country has a *long or short term orientation* culture. This background information assists donor countries and organisations to co-ordinate their actions, simplify procedures and share information to avoid duplication of actions. Ohler (2013) postulates that the coordination efforts among bilateral donors seem rather limited, suggesting that their political and economic interests prevent closer coordination. In this light, Lawson (2013) explains that USAID issued guidance to field missions on compliance with Paris Declaration commitments on donor coordination in March 2006. The guidance emphasized that the commitments made by the United States and other donors in Paris was to "look

for ways to complement and mutually reinforce one another's programs in support of partner plans," and encouraged field staff to "join other donors in endorsing local agreements to the fullest extent possible." A July 2012 update to USAID's Automated Directives System (ADS), covering grants and contributions to bilateral donors, appears to reflect increasing acceptance of coordination efforts that involve joint funding (Lawson 2013). Coordination efforts are also necessary to address both short and long term country interests, in line with the people's specific priorities. To increase harmonization of aid and reduce aid dependency, ActionAid (2011) recommends that donors and recipients should jointly design (recipients) and support (donors) strong national development strategies based on democratic ownership. Additionally, they should give preference to local procurement and accelerate aid delivery (ActionAid 2011).

iii. *Applying the five best practice dimensions of aid effectiveness:* A good understanding of the dimensions of national culture, as well as the Paris Declaration principles of aid effectiveness helps donors and developing countries to work towards application of the best practices for aid effectiveness. The five best practice dimensions of aid effectiveness were identified by Easterly and Pfutze (2008), thus;

- *Selectivity:* an understanding of 'power distance' dimension of national culture as well as the 'ownership' principle of aid effectiveness helps donors and developing countries to make informed decisions on allocating aid towards those really in need (pro-poor). Thereby, increasing aid impact and yielding aid effectiveness.
- *Moderate overhead costs:* A good understanding of a developing country as either individualist or collectivist society informs the development of strategies for mutual accountability between the donor and recipient countries. This in turn, helps in the determination of increased cost efficiency and beneficiary focused strategies, such as reducing contractors' overhead costs in order to channel more direct resources to the beneficiaries. Individualist cultures are more amenable to allow for high overheads while collectivist cultures are more likely to channel more resources towards the poor (Hofstede, Hofstede & Minkon 2010).
- *Preventing ineffective aid channels/untying aid:* Masculine countries are more focused on building egos while feminine countries are concerned about caring for the poor (Hofstede, Hofstede & Minkon 2010). Therefore, an appreciation of a country as a masculine or feminine society and aligning strategies to the country's local context and systems prevents ineffective aid

channels; thereby, reinforcing local capacity building and eventual aid programme sustainability.

Transparency: Where information is used for aid management decision making, uncertainties are reduced or avoided, and transparency is ensured. Also, the unknowns become known and fears are reduced. Zhao, Seung and Du (2003) report that based on a cross-sectional data of 40 countries in 7 years, statistical results show that the presence of low transparency (and high corruption) significantly hindered the inflow of foreign direct investments to host countries. Demelew (2014) agrees that except corruption, institutional variables have insignificant effect on the flow of foreign direct investments (FDI) into sub-Saharan Africa region. Thus, transparency reduces corrupt practices in aid management; thereby, increasing aid effectiveness. African Development Bank (2009) posits that accountability has worked best when it has combined strong community based monitoring with high-level representatives such as parliamentarians, policymakers or officials being prepared to be held to account.

- *Aid specialization:* The pursuit for happiness versus pursuit for peace of mind (long versus short-term orientation) makes developing countries to either want to enjoy everything 'now' or invest for the 'future.' Thus, an understanding of the long/short-term orientation dimension of national culture will reinforce harmonization of aid (aid specialization) towards reducing aid fragmentation in the country. Well-coordinated and harmonized aid creates efficiency and effectiveness in the aid space, thereby, reaching many more beneficiaries.

- iv. *Attainment of aid effectiveness:* Consistent approaches towards understanding the national culture, applying the principles of aid effectiveness and the best practices of aid are more likely to attain increased aid focus towards the poor; increased efficiency of aid; increased local capacity for programme sustainability; transparency and reduction in corrupt practices; as well as reduced fragmentation of aid. These in turn, culminates in aid effectiveness.

2.4 ROLE OF CULTURAL DIFFERENCES IN AID EFFECTIVENESS

Recent findings on the role of culture in aid effectiveness show that culture matters in aid outcomes.

Minasyan (2013) alludes that cultural differences between donors and recipients may give rise to increased information asymmetry problem between the two and negatively affect aid effectiveness. Anecdotal evidence shows that often donor objectives are in conflict with local culture and preferences, which may result in unsustainable aid projects and failure of development paradigms (Moyo 2009; Altaf 2011; Marchesi, Sabani, Dreher 2011; Minasyan 2013). Alkire (2004) on the other hand, identifies four distinct criticisms that are commonly raised against foreign aid on the grounds of their alleged neglect of culture:

- i. Inefficient or failed projects: aid activities failed or not realized potential gains because staff did not accurately understand cultural influences and made inaccurate assumptions about beneficiary behaviors or values.
- ii. Unrealized resources: foreign aid activities have not realized the potential pro-poor economic gains from cultural industries and culture-based skills and knowledge, be it performance or handicrafts or tourism industries in niche markets. Not only might these activities be lucrative and labor intensive; they may also have an aspect of “meaning” and history that some jobs lack.
- iii. Imposition of values: foreign aid activities have deliberately tried to change cultural norms or practices that staff considered negative (nomadic lifestyles, gender discrimination, nonmarket worldviews, caste barriers) to those it supports (markets, individualism, materialism).
- iv. Valuable cultural aspects undermined: foreign aid activities – at both the project and policy level – have had unintended and unanticipated cultural impacts that are widely viewed to be negative. Some groups judge that the negative cultural impacts outweigh or deeply compromise the positive outcomes of certain activities. This criticism is common among those who oppose globalization, westernization, or materialism on cultural grounds (Alkire 2004).

Against this background, Sen (2004) suggests that it is important to study how culture affects aid and development. Two processes that are useful in addressing the role of culture in aid effectiveness has been highlighted by Alkire (2004) as thus; comprehensive development framework (CDF), and informed participation and the approach to indigenous people. The CDF, developed by the then World Bank president, James Wolfensohn, is based on the following principles:

- A long-term holistic vision of needs and solutions
- Ownership by the country

- Country-led partnership among internal and external actions, and
- Focus on development results

Alkire (2004) reports that within the World Bank's operational directives (OD) for example, the OD requires that all Bank projects should respect persons' "dignity, human rights, and cultural uniqueness" and that participation is to be "informed" – which means that particular kinds of knowledge must be gained and/or shared with project beneficiaries. Particular attention to indigenous knowledge may increase project effectiveness. The OD's elaboration of informed participation is of particular interest: The Bank's policy is that the strategy for addressing the issues pertaining to indigenous people must be based on the informed participation of the indigenous people themselves. The elements of informed participation outlined by Alkire (2004) are as follows:

- Full consideration [must be made] of the options preferred by the indigenous people
- Participants must anticipate adverse trends
- Local forms of organization, religious beliefs, and resource use must be respected
- Production systems that are well adapted to the needs and environment of indigenous people must be supported
- There must be early handover of project management to local people
- There must be long lead times
- Incremental funding (possibly) must be used.

2.5 DIMENSIONS OF NATIONAL CULTURE AND THEIR IMPACT ON AID EFFECTIVENESS

There is strong evidence that decades of foreign aid have done little in changing the destinies of many African states, most of which are currently experiencing low growth rates. For example, despite the transfer of about \$5 trillion in gross official development assistance (ODA) to developing countries from 1960 through 2014, a substantial amount of the world remains in extreme poverty and stagnant growth. This suggests to some extent that there is more to the African problem than just sending money. Andrews (2009) argues that without a proper understanding of the culture of the people aid seeks to help, no effective impacts should be expected. Andrews (2009) adds that in many cases, people have certain fundamental belief systems and practices that impact their perceptions of what development

should entail. If these factors are ignored, one cannot have a holistic understanding of the dynamics of aid, politics and socio-economic development in Africa.

Andrews (2009) argues that theorists such as Amin Peter Bauer and Andre Gunder Frank have blamed the global economic structure for the underdevelopment of the Third World. Andrews (2009) cites Frank (1966) who concluded in an article that “*underdevelopment is generated by...the development of capitalism*” and that the more a country is close to the centre, the more marginalized it is. Andrews (2009) also cites Bauer (2000) who argued that development aid promotes corruption and dependence on others as it creates the impression that emergence from poverty depends on external donations rather than on people’s own efforts, motivation, arrangements and institutions. The ways in which ODA could potentially exacerbate corruption and harm recipient governance has been well documented by Knack (2001, 2004) and Charron (2011). For example, when aid dependence increases (measured by ODA as a proportion of government consumption), it is expected that recipient states will become less accountable for their own actions, that incentives for domestic corruption will be increased by increasing conflict over aid funds, and that aid will essentially compensate for poor economic policies and weak government institutions by offering a crutch (Knack 2001, 2004; Knack & Rahman 2007; Charron 2011). Knack and Rahman (2007) estimates the effects of several determinants of bureaucratic quality using the International Country Risk Guide (ICRG) data and finds that the quality of bureaucratic services is negatively impacted as the proportion of a country’s ODA rises relative to Gross National Product (GNP).

Easterly and Williamson (2011) reports that the overall international community continues to suffer from many problems of aid. As a result, the aid community now emphasizes improved quality of the delivery and allocation of official aid as a necessary means to achieve positive outcomes (Paris Declaration on Aid Effectiveness, 2005, Accra Agenda for Action, 2008). Towards this direction, the Paris Declaration on Aid Effectiveness (2005) recommends five principles for the attainment of aid effectiveness – ownership, mutual accountability, alignment, managing for results, and harmonization. To monitor the quality of aid, five best practice dimensions were identified based on Easterly and Pfutze’s (2008) agency “best practices” which includes agency transparency, minimal overhead costs, fragmentation of aid, delivery to more effective channels, and allocation to less corrupt, more democratically free, poor countries. These concepts reflect standards identified over a number of years of research on the need to reform the allocation and management of foreign aid (Accra Agenda for Action 2008; Birdsall, Kharas, Mahgoub & Perakis 2010, Center for Global Development 2007; Commission for Africa 2005; Easterly, 2007; Easterly & Pfutze 2008; Easterly & Williamson 2011; IMF& World Bank 2005, 2006; Knack & Rahman 2007; Knack, Rogers, & Eubank 2010; Paris Declaration on Aid Effectiveness 2005; Rome Declaration on

Harmonization 2003; Roodman 2009; United Nations Millennium Project 2005; United Nations Development Program 2005).

Evidence from Easterly and Williamson's (2011) study indicates that there has been substantial improvement in discontinuing ineffective channels of aid delivery, and a little improvement in transparency. However, aid fragmentation and selectivity favoring non-corrupt democratic donors continue to show no improvement over very poor performance, despite the escalation of rhetoric and Paris Declaration on Aid Effectiveness (2005) commitments and Accra Agenda for Action (2008).

Each of these principles of aid effectiveness and the best practices of aid are discussed in detail, within the context of the Hofstede's dimensions of national culture, below.

2.5.1 Impact of power distance on aid effectiveness

Hofstede, Hofstede and Minkov (2010) hold that in large PD countries, inequalities among people are expected and desired; less powerful people are dependent and emotionally polarized between dependence and counter dependence. This culminates in the powerful class aiming to become richer and more powerful. It is therefore desirable that aid funds should flow from the rich to the less powerful, less corrupt and poor countries. It is also desirable that developing countries set their own strategies, improve their own institutions and tackle corruption (Paris Declaration on Aid Effectiveness 2005). These entails demonstrating aid programme ownership. To achieve this, selectivity is required in aid administration.

2.5.1.1 Selectivity as a best practice of aid in Nigeria

Effective and efficient use of development financing requires both donors and partner countries to do their utmost best to fight corruption (Accra Agenda for Action 2008). This require trust, close collaboration and partnership between donors and recipients. Another best practice emphasized by the Paris Declaration on Aid Effectiveness (2005), IMF and World Bank (2005), Easterly and Williamson (2011), is selectivity. These statements posit that aid is more effective at reducing poverty when it goes to (a) those countries in most need of it (the poorest countries), (b) those countries with democratically accountable governments, and (c) those countries with less corrupt governments. Of course, the poorest

countries are more likely to be authoritarian and corrupt, so agencies must strike a balance between supporting the poorest countries and supporting those with the best governance.

In a study to measure the overall selectivity by donors, Easterly and Williamson (2011) calculated the share of aid going to low-income countries, free countries (based on democracy scores), and less corrupt governments. Results of the study indicates that the World Bank, Asian Development Bank and Global Fund were the best performers. Their top scores on selectivity mainly reflects their successes at directing aid funds to “non-corrupt” poor countries. In contrast, the worst performers in Easterly and Williamson’s (2011) report were two major Scandinavian donors – Sweden and Norway – that have a strikingly high tolerance for non-democratic recipients. Perhaps reflecting the culture of Scandinavian aid going to more ideologically socialist regimes that perform badly on democracy measures. The USA was the largest donor in this group, perhaps reflecting the primacy of foreign policy objectives rather than aid selectivity in a superpower.

On average, results from Easterly and Williamson’s (2011) study shows that 24% of aid flowed to free countries in 2008, and 20% to non-corrupt countries without much variation across bilateral, multilateral, or UN donors. Additionally, the study confirms that the share of aid flowing to corrupt countries actually increased from the mid-1990s through 2002 and then has fluctuated around the new higher level since then. Ironically, the period of increase is the same period over which donors began to openly condemn corruption, with the rhetoric implying that aid should increasingly shift from more corrupt to less corrupt countries. Easterly and Williamson (2011) found no evidence for either a positive shift or a perverse negative shift. Instead, they confirmed earlier findings that the increased share of aid going to corrupt countries was driven almost entirely by the increased corruption of the same aid recipients rather than by a shift from less corrupt to more corrupt countries. As a result, the poor countries has remained poor - since 1990, the share of least developed countries and other low income countries has been fluctuating around a constant level; thereby, contradicting aid rhetoric that calls for an increased “poverty selectivity” (Easterly and Williamson 2011). For all agencies, the average share of aid flowing to low-income countries was 45%. Bilateral had a lower average share of low income countries than multilaterals and UN agencies. This may reflect greater success of the “poverty agenda” in multilaterals and UN agencies than in bilaterals, who often have cultural and traditional ties to certain countries for historical reasons.

2.5.2 Impact of individualism/collectivism on aid effectiveness

In high individualism cultures, countries tend to focus on the concept of “economic man”, where every agent seeks to maximize his own utility (Osoba 2009). Such country encourages

capitalism and thus, corruption. Most aid agencies in individualism countries are self-centered, compared to how they care about others (aid beneficiaries) in developing countries. These agencies are more likely to charge extremely high overhead costs in order to keep their desire of remaining rich, compared to their counterparts in the same industry. The Paris Declaration on Aid Effectiveness (2005) assert that to deal with this complex, donors and developing countries must demonstrate to be mutually accountable for development results. While the donors and their contractors ensure moderate overhead costs on aid funds, developing countries must demonstrate ownership and work towards greater aid effectiveness.

2.5.2.1 Moderate overhead costs as a best practice of aid in Nigeria.

Most agencies agree that extreme overhead costs should be avoided (IMF & World Bank 2005, Easterly and Williamson 2011). Although optimal overhead ratio is not zero and there is no established benchmark for charging overheads, extreme charges on overheads could be considered as diversion of aid funds. Likewise, a well-managed aid requires funding of management activities such as fiduciary oversight, monitoring and evaluation, and project design and implementation costs (Easterly and Williamson 2011). IOM (2014) asserts that if you want good evaluation of a programme, you have to invest up to 20 percent of evaluation funds to go towards good design work. The Global Fund for instance, adopts programme impact review approaches that involve partners and build on in-country evaluation programs. They make the evaluations periodic so they occur at regular intervals coordinated with in-country evaluations (IOM 2014). They also use plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogramme influences. They build country platforms that build on national systems and includes programme reviews; and produce practical results and recommendations for grant management, grant renewal, and reprogramming (IOM 2014). The definition of impact that Global Fund uses for its evaluation have two components: assessing final disease outcomes and impact, and assessing contributions and causation along the results chain (IOM 2014). The first asks if there has been a change in disease mortality and morbidity or incidence and prevalence and if that change has been positive or negative. The second asks if there has been a change in outcomes, positive or negative.

Overall, transparency on overhead reporting is dismal, therefore, there are limited data available to compare across agencies.

In summary, the extremely poor performance on overhead costs are the UN agencies, with very high costs driven by salaries. A secondary result is that multilateral agencies have higher salaries and other overhead costs relative to lending than do bilaterals. Easterly and

Williamson (2011) gave two plausible explanations for these patterns. The structure of ownership, also referred to as the culture of various countries involved in a partnership: ownership of multilaterals is diffuse, typically with ownership shared proportional to the donor's Gross Domestic Product (GDP). Ownership is even more diffuse with UN agencies where every country has one vote at the UN. Diffuse ownership means that there is less effective control over salaries and other costs. This is similar to a diffuse culture, where 'I' and 'We' cultures come to play in a collaborative, such as between aid donor and recipient countries or various countries that make up a multilateral or UN agency.

Mooij and Hofstede (2010) elucidate *individualism/collectivism* as people looking after themselves and their immediate family only, versus people belonging to in-groups that look after them in exchange for loyalty. When countries from individualism and collectivism cultures come together to form a multilateral or UN Agency, only a fraction of each country's culture is experienced at the recipients' country. While agencies from individualism countries imbibe the 'economic man' culture, by promoting extreme overhead costs, agencies from collectivism cultures focus on reducing overheads in order to invest more on the beneficiary and the welfare of the collective (Hofstede 2001). A diffused culture or ownership diffusion results in a hybrid of both individualism and collectivism cultures. For example, when the overall budget of a UN agency with N owners increases by \$1, and N is large, each country only sees a small $\$1/N$ increase in its spending on the agency. An interesting special case, according to Easterly and Williamson (2011), is the European Union (EU), which is technically a bilateral but obviously has diffuse ownership and indeed has a remarkably high overhead cost ratio.

2.5.3 Impact of masculinity/femininity on aid effectiveness

Governments in masculine cultures are more likely to give priority to growth and sacrifice the living environment for this purpose. Conversely, governments in feminine cultures are more likely to give aid to developing countries (Hofstede, Hofstede & Minkov 2010). In democratic countries, cultural masculinity and femininity impact the likelihood that elected delegates and members of government will be women. This in turn, has an impact on the type of leadership and consequent foreign policies the governments will enact, as relevant to foreign aid. Hofstede, Hofstede and Minkov (2010) recall that in a computation of twenty-one rich countries on a Commitment to Development Index (CDI), the CDI was significantly (negatively) correlated only with masculinity culture index. The correlation was weaker than for money flows, as policies on behalf of welfare and aid in the donor country sometimes conflict with policies on the receiving countries abroad. Correlation also exists between age and femininity/masculinity values, which when studied, might show some impact on aid. For example, when people grow older, they tend to become more social and less ego oriented

(lower masculinity). At the same time, the gap between women's and men's femininity/masculinity values becomes smaller, and at around age forty-five it has closed completely. This is the age at which a woman's role as a potential child-bearer has generally ended; there is no more biological reason for her values to differ from a man's (except that men can still beget). It is therefore likely that a rich masculine country with an ageing population is likely to increase in propensity of providing aid to developing countries.

Donors in masculine countries are more likely to give aid through ineffective channels (tied aid), such as food aid and aid allocated as technical assistance, in order to prioritize growth of their internal economy. This goes against the Paris Declaration on Aid Effectiveness (2005) which espouses that untying aid generally increases aid effectiveness by reducing transaction costs for partner countries and improving country ownership and alignment. In some cases, full implementation of this particular Paris Declaration may be challenging, when faced with local realities. For example, Philip (2013) suggests that total foreign aid and food aid impact positively on poverty, while technical aid reduces poverty. To deal with this complex, the Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations bring their support in line with developing countries' strategies and use local systems. This is referred to as aid alignment. The IOM (2014) asserts that if you really do want country ownership, you need to have time in which countries can change their management and information systems in line and not have different systems. Adding that local capacity building is central to development, because it is not the grand outsider who is going to bring about a change. The concept of tied aid is described in more detail, below.

2.5.3.1 Untying aid (preventing ineffective channels) as a best practice of aid in Nigeria

Easterly and Williamson (2011) describe tied aid as when it specifies that a certain percentage of the aid must be spent on the donor country's goods or services. Mujajati (2014) says that tied aid consists of attaching strings to financial assistance packages for the benefit of the aid provider. This includes share of aid that is tied, food aid, and aid allocated as technical assistance to the recipient countries. Miquel-Florensa (2007) reports an evaluation of the differential effects of Tied and Untied aid on growth, and how these effects vary with the policy environment of the recipient country. It was found that aid effectiveness is not significantly different for the two types of aid. However, when conditioned on policies, untied aid had a greater impact on growth than tied aid.

Most agencies agree that allocating aid in this manner does not promote the interests of the recipient country; instead, it is used as a means to increase the donor country's exports (Commission for Africa 2005; IMF & World Bank 2005; United Nations Development Program 2005; Easterly & Williamson 2011). Clay, Matthew and Luisa (2009) assert that tied aid raises

the cost of goods, services and works by 15% to 30% on average, and by as much as 40% or more for food aid. Charron (2011) posits that bilateral ODA is argued by many to be tied with the political agenda of the donor country and less focused on reducing the gap between the rich and the poor through “good governance” reform in the recipient country for its own sake. Abdallah (2014) echoed a report by Development Initiatives that at least 20% of the aid money rich countries claim giving to developing countries never actually leaves their shores. Adding that at least \$22 billion of the over \$100 billion (22%) reported by donors as bilateral ODA in 2011 was never transferred to developing countries. The money was spent on activities in donor countries, or put towards cancellation or rescheduling debts.

Clay, Matthew and Luisa (2009) assert that the proportion of fully untied bilateral aid rose progressively from 46% in 1999-2001 to 76% in 2007, and for least developed countries (LDCs) it increased from 57% to 86%. Easterly and Williamson (2011) hint that despite decades of criticism, the largest bilateral, the United States, still ties a quarter of its aid. Since 1996 when the US reported 72% tied aid, there was no data for 1997-2005, but resumed at 37% in 2006, further decreasing to 25% by 2008. The tied aid for US is still maintained at 25.3% in 2012 (OECD 2013). According to OECD (2013), the total tying status of ODA by all DAC member countries in 2012 was 14.3% (see Appendix A7). This average was largely made up by the following DAC countries: Greece (93.6%), Portugal (75.4%), Austria (62.6%), Czech Republic (54.9%) and Korea (50.3%), respectively. Two UN agencies also perform poorly on this measure by the very nature of their mission. United Nations Regular Programme for Technical Assistance (UNTA) reports donating 100% of its aid as technical assistance and WFP gives 84% of aid as food (Easterly & Williamson 2011).

The changes over the past 10 years indicate that the 2001 recommendation on untying of aid, together with other international agreements such as the Paris Declaration, have had an overall positive impact on further untying aid. But there are important qualifications. Free-standing technical cooperation (TC) and food aid were excluded from the recommendation and both remain significant grey areas, with 30% and at least 50% respectively still reported as tied, and the tying status of significant proportions not being reported by some donors. Clay, Matthew and Luisa (2009) elucidate that surveyed country partner stakeholders strongly affirmed that untying is about transferring responsibility for planning and managing funds from donors to recipients. Practically, untying is then a matter of contracts, modalities, use of country systems and offering local business an opportunity to compete successfully for contracts.

They are less concerned about removing biases between donor partners in their trade, except where excessive inefficiencies of tying significantly reduce the resource transfer value of aid. Many formally untied projects were found to be *de facto* tied or to have only some untied components. In most investment projects the primary or head contracts and most of

the contract components were still procured from the donor country, even if procurement was channeled through recipient systems. Reasons for this de facto tying include: (i) donor regulations; (ii) lack of local capacity (iii) local and regional contractors being unable to compete internationally (especially if large-scale contracts are being procured, e.g, because of weak local secondary markets for credit and professional insurance); (iv) unequal access to information; (v) potential risk aversion at donor headquarters; and (vi) pressure for speedy implementation (Clay, Matthew and Luisa 2009).

Clay, Matthew and Luisa (2009) contend that untied aid is cost-effective (*value for money*), and this was broadly confirmed by the study. In most cases procurement costs were competitive with local and international market prices. Occasionally costs were higher, reflecting small-scale tendering processes and social networks. The country studies found that a positive approach to the use of untied funds, including using programmatic modalities such as general budgetary support, sectoral basket funding and joint pooling by donors, as well as adopting country systems for procurement, were promoting *ownership and facilitating alignment* with partner country priorities. By untying, the balance of sourcing goods and services was shifted towards local suppliers, thereby promoting local business development (*developmental impact*). In addition, capacity building and knowledge transfer appear to be more likely where local and regional firms of medium capacity undertake project investment activities. However, the linkage effects are limited due to the low development of many local markets.

Although food is often given to developing countries for humanitarian purposes, carrying hard food from the donor to recipient countries benefit the donor countries' export program more than the aid itself. Donors ignore the strategic need to use cash to buy food from local or nearby producers to encourage sustainable economic development around the beneficiary communities. Easterly and Williamson (2011) lament that food aid is often tied, and in kind transfers are worse than cash transfers. Food aid is therefore an inefficient way to provide assistance. It is viewed as a way for higher income countries to shed their excess agricultural products without any concern for the local markets in the receiving country (IMF & World Bank 2006; United Nations Millennium Project 2005; Easterly & Williamson 2011). For example, the largest donors of food aid are the EU, US, and Australia, who are not surprisingly, the agricultural powerhouses. These three donors are also relatively large givers of humanitarian disaster relief, and this is significantly correlated with food aid across donors (Easterly and Williamson 2011)

2.5.3.2 When is aid not helpful?

Shilgba (2014) argues that any foreign aid that frustrates entrepreneurship and job creation is bad for Africa. For example, if a development assistance loan is granted that requires importation of a particular commodity from a foreign destination and this stops local production of the commodity or results in the shut-down of local industries that produce that commodity, then it is bad aid. Uneze (2012) argues that aid uncertainty measured as the standard deviation over the mean has a negative impact on private investments and therefore weakens the value of foreign aid on domestic private investment. Van, Kristen, Bruce and Douglas (2005) contends that their results provide evidence of foreign aid ineffectiveness for recipient nations and that foreign aid negatively impacts changes in income equality over time. Herzer and Nunnenkamp (2012) examine the long-run effect of foreign aid on income inequality for 21 recipient countries using panel co-integration techniques to control for omitted variable and endogeneity bias. They reported that aid exerts an increasing inequality effect on income distribution. Dijankov, Montalvo and Reynal-Querolet (2006) note that large literature on the effectiveness of foreign aid has found very little evidence that aid has any effect on economic development. To Bandyopadhyay and Vermann (2009), foreign aid is focused substantially on security concerns, marked especially by the watershed event of September 2011. Thus, Shilgba (2014) argues that if foreign aid secures jobs in the donor countries while taking away jobs in the recipient countries, then that is bad aid to the recipient countries. In this vein, Odi (2014) recommends implementation of policies that enhances economic growth and poverty reduction in developing countries. A study by Puig and Álvaro (2003) shows that aid, along with other associated institutions, had a catalyzing effect on economic development. Puig and Álvaro (2003) therefore, support the idea that less-developed countries require the cooperation of aid donors to undergo the social change necessary for modern economic growth.

2.5.4 Impact of uncertainty avoidance on aid effectiveness

Mooij and Hofstede (2010) view *uncertainty avoidance* as the extent to which people feel threatened by uncertainty and ambiguity and try to avoid these situations. Due to uncertainties about quality of life after today, African leaders engage in wide spread corruption in order to keep sufficient wealth for their families and themselves. To manage this menace, transparency of aid is required from both the donor and recipient countries. That is, to ensure that true values and conditions under which aid is given is made available to the general public. The Paris Declaration on Aid Effectiveness (2005) recommends that developing countries and donors must focus on producing and measuring results, as part of

the aid management strategies. The results must be made open and transparent to all stakeholders, in order to expose and reduce corrupt practices. This section therefore, presents a description of the impact of aid on corruption, as well as transparency as a best practice of aid in Africa.

2.5.4.1 The impact of corruption on aid effectiveness in Nigeria

Abdallah (2014) echoes a United Nations Development Programme (UNDP) report that more than \$500 billion in foreign aid – the equivalent of four Marshall Aid Plans – was pumped into Africa between 1960 and 1997. Instead of increasing development, aid has created dependence. They blamed corruption and collusion by the international aid lobby group for much of Africa's current underdevelopment. Against this backdrop, anti-corruption norm was instigated by leading international organizations in the mid-1990s and after proliferating to all other major international organizations during this time period, it was accepted by major actors in the international system. Though of course not apolitical, multilateral ODA is seen as relatively more impartial, and the program to fight corruption and improve governance in the developing world has been at the forefront of the agenda of each major Breton Woods organization since the mid-1990s, and thus might be associated with more effective results in curbing corruption.

Charron (2011) tested the relationship of 82 ODA recipient countries (including Nigeria) from 1986 to 2006. Using the two-stage generalized method of moments (GMM), he modelled a number of potential problems of endogeneity between corruption and ODA. The empirical results show that the anti-corruption movement adopted by all major international organizations since 1990s proved to be an effective strategy in combating corruption in developing countries, while the effects of multi-lateral ODA before this time period had mixed effects. Charron (2011) reveals that bilateral ODA is either a negative or insignificant determinant of corruption levels in recipient countries in both time periods. Upon multiple robust checks with alternative specifications and data on corruption, the results held strong (Charron 2011). Andrews (2009) relates this to the age-old saying that 'you cannot bite the fingers that feed you;' as African leaders are unable to speak out when ODA fuels corruption, or fake and unwanted goods from donor countries flood their markets. Charron (2009) reports that to a large extent Africa's development depends on African private sector entrepreneurs, civic activists and political reformers... not on their leaders or donors.

Charron (2011) states that some evidence has been reported by scholars to support the notion that ODA improves governance in African countries. For example, Charron (2011) reports a significant impact among major international organizations to shift attention to the

agenda of 'good governance' in the mid to late 1990s. Beginning with the OECD in 1994, discussions on bribery came to the forefront by 1996, when a binding convention on 'Combating Bribery of Foreign Public Officials in International Business Transactions' was signed by all 36 OECD member states (Charron 2011). Charron (2011) adds that the World Bank (WB) followed suit with a clear message about fighting corruption and in 1997 began working with the nongovernmental organization (NGO) Transparency International on combating such practices, along with establishing its own anti-corruption institution, the World Bank Institute (WBI). Goldsmith (2001) posits that an increase in ODA as a proportion of GDP is associated with higher levels of democratic performance and economic freedom in African countries. Ali and Isse (2007) agrees that foreign aid and trade are strong determinants of GDP per worker, albeit in opposite directions. Dunning (2004) replicates the results from Goldsmith (2001), but when disaggregated into Cold War and post-Cold War time periods, improvement in democratization was only seen in the later. Additionally, Tavares (2003) finds that when controlling for such factors as economic development, oil resources and political rights, ODA has a strong and statistically significant relationship with curbing corruption.

2.5.4.2 Transparency as a best practice of aid in Nigeria

Easterly and Williamson (2011) notes that transparency entails the ability for those outside the organization to obtain access to information about the operations of the agency. Transparency is based on the ability to gather information such as employment numbers, budgetary data, and overhead costs. Examples of information required include the number of employees and staff, a breakdown of overall agency expenditures, including aid disbursements, administrative costs, and expenditures on salaries and benefits. Without transparency, independent commentators cannot monitor aid agencies, aid recipients have no mechanism to hold agencies responsible and taxpayers in donor countries cannot monitor aid practices, as it is virtually impossible to track where the money goes (Easterly and Williamson 2011). The IOM (2014) argues that having both programmatic and financial information publicly accessible was crucial for value for money given the large number of actors in this space. While programmatic data is useful to assess the effectiveness of activities, financial data helps to assess the efficiency and value for money for all investments.

The absence of feedback from aid recipients is widely regarded as one of the fundamental problems with aid effectiveness. The International Aid Transparency Initiative (IATI) was launched in 2008 at a High Level Forum on Aid Effectiveness held in Accra, Ghana (Accra Statement 2009). The initiative hopes to create transparency in the records of how aid money is spent. The initiative hopes to ensure that aid money reaches its intended recipients.

International donors at the Forum pledged to: publicly disclose regular, detailed and timely information on volume, allocation and when available, results of development expenditure to enable more accurate budget, accounting and audit by developing countries; support information systems for managing aid; and provide full and timely information on annual commitments and actual disbursements (Accra Statement 2009). The Aid Transparency Index (2014) results demonstrate that donors' progress with implementing their aid transparency commitments remains uneven. The majority of organisations still perform poorly in absolute terms (37 out of 68 in 2014 are in the poor or very poor categories, compared to 42 out of 67 in 2013). The average score for all organisations is 39%, up by six percentage points from 2013 (Aid Transparency Index 2014). Much of this increase is attributable to the top performing organisations, as the average score discounting the organisations in the good and very good categories is still low at 28%, only a two percent increase from 2013 (Aid Transparency Index 2014).

As pointed out by Easterly and Williamson (2011), aid agencies lack the normal feedback loops available to democratic or market actors, who can observe dissatisfaction of voters or customers. Aid beneficiaries have no vote and no purchase decisions by which they could communicate dissatisfaction to aid agencies. Therefore, transparency is the most important component of aid agency best practices. The international aid community now calls for greater transparency to remedy the lack of feedback and to improve incentives for effective aid allocation. According to the Paris Declaration on Aid Effectiveness (2005), donors commit to enhancing donors' and partner countries' respective accountability to their citizens and parliaments for their development policies, strategies, and performance. Lack of transparency, which erode public support, impede effective resource mobilization and allocation and divert resources away from activities that are vital for poverty reduction and sustainable economic development.

Easterly and Williamson (2011) summarize that transparency is still shockingly poor in most aid agencies. Comparing across bilateral aid agencies, the Scandinavian agencies do surprisingly poorly on this dimension. Comparing across multilateral agencies, many of the UN agencies have an extremely bad record on transparency, confirming the point that the UN agencies are among the least accountable aid agencies (Easterly and Williamson 2011).

2.5.5 Impact of long/short term orientation on aid effectiveness

Mooij and Hofstede (2010) refer *Long-term versus short-term orientation* as the extent to which a society exhibits a pragmatic future-oriented perspective rather than a conventional historic or short-term point of view. The focus of short term orientation is on pursuit of

happiness rather than on pursuit of peace of mind. Long-term orientation implies investment in the future. Hofstede, Hofstede and Minkov (2010) illuminate that long-versus short-term orientation relates to pragmatism in politics versus fundamentalism: the latter means a focus on principles, even ineffective ones, and vested rights. Aid that focuses on short term orientation is usually fragmented with high unsustainable costs. Thus, the effectiveness of aid is reduced when there are too many duplicating initiatives, especially, at country and sector levels (Accra Agenda for Action 2008). Easterly and Williamson (2011) describe such aid as aid fragmentation, and as suboptimal behavior in aid administration.

When looked from a short term orientation, each of the fragments may look attractive and beneficiaries may seem happy with the support, but with long term orientation, such aid may be unnecessary, counterproductive and unsustainable. The Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations co-ordinate their actions, simplify procedures and share information to avoid duplication or unsustainable aid programmes. This refers to harmonisation of aid, to meet both the long and short-term goals of the beneficiaries.

2.5.5.1 Aid specialization as a best practice of aid in Nigeria

Easterly and Williamson (2011) assert that one of the biggest complaints in aid effectiveness is the lack of donor specialization. OECD (2011) reports an analysis of changes in aid allocation patterns in partner countries since adoption of the Paris Declaration of Aid Effectiveness in 2005 through 2009. The report shows that aid fragmentation is increasing, although generally also accompanied by an increase in country programmable aid (OECD 2011, Annen & Moers 2012). It also shows growing donor proliferation is the dominant trend (OECD 2011), with claims of impact of poverty reduction in recipient countries (Annen & Moers 2012). Annen and Moers (2012) argues that donors can view such impact in the dimension of poverty reduction in the recipient country in the dimension of their own geopolitics, commerce, and/or donor agent satisfaction, providing them with 'incorrect' incentives. The IMF and World Bank (2010) reports that reducing aid fragmentation and strengthening aid coordination is essential for enhancing aid effectiveness.

2.6 DISPARITIES AND GAPS IN LITERATURE REGARDING AID FUNDING FRAMEWORK TO NIGERIA

It emerged from the literature that between 1948 and 1952, the US supported the European Reconstruction Program, following the devastating impact of the Second World War

(Omotola 2014; Abdallah 2014). The Marshal Plan rebuilt the war-devastated regions, removed trade barriers, modernized industries, prevented the spread of communism, guaranteed economic success, and reestablished political and social institutions crucial for Western Europe's ongoing peace and prosperity (Omotola 2014; Abdallah 2014). Conversely, nearly 60 years after aid flow to Nigeria, an institutional framework for aid effectiveness is still absent and the successes of aid are yet to be clearly documented in the literature.

Hofstede, Hofstede & Minkov (2010) assert that Nigeria, similar to many aid receiving countries in sub-Saharan Africa, lack the institutional framework to make foreign aid effective. As a result, aid has remained ineffective. Also, the percentage of gross national income (GNI) that governments of rich countries have allocated to development cooperation has varied considerably. See Appendix A1-6 for details. It was unclear from the literature whether national culture had an influence or impact on the current state of aid effectiveness in Nigeria. Likewise, a culturally sensitive, recipient country driven institutional framework to guide aid administration in Nigeria could not be established from the literature. It emerged from the literature that professionals working on aid programmes adopt different and inconsistent models to administer aid in recipient countries (Hofstede, Hofstede and Minkov 2010). Also, there was no documented evidence that demonstrates the role of national culture on aid effectiveness. A robust conceptual framework for the study of national culture versus aid effectiveness did not exist in the literature reviewed. Likewise, there were no hypothetical strings connecting the various dimensions of national culture, the principles of aid effectiveness and the best practices of aid to the desired levels of aid effectiveness in Nigeria. The researcher therefore, aims to close these gaps by answering the research question: What is the impact of national culture on aid effectiveness in Nigeria?

2.7 CONCLUSION

This chapter describes the relevant literature consulted to espouse background work done on the impact of national culture on aid effectiveness in Nigeria. The high flow of aid monies during the cold war era led to a dependency syndrome portrayed by many developing countries. Today external resources constitute an integral part of development expenditure in the developing countries. The wave of movement of people from different parts of the world is a symptom of search for equal grounds.

In order to measure the impact of national culture on aid effectiveness, the researcher developed a conceptual framework from a combination of three theoretical frameworks. These were the Hofstede's five dimensions of national culture, the Paris Declaration's five

principles of aid effectiveness as well as the Easterly and Pfitze's five best practices of aid. An attempt was made to select and use one of the theories, but none was competent to contain the subject of study. Thereby, warranting the combination of all three to develop one robust conceptual framework that sufficiently underpinned the study.

The next chapter (Chapter 3) presents the research design and methods utilised in conducting the study.

CHAPTER 3

RESEARCH DESIGN AND METHOD

3.1 INTRODUCTION

This chapter presents the research design and methods utilised in conducting this study. The chapter also presents methods of data analysis, ethical considerations and steps taken by the researcher to ensure validity and reliability of the research study. Data was collected using Qualtrics web-based Likert scale questionnaire among employees of two aid implementing partners working across 6 geopolitical zones of Nigeria. The study followed a quantitative research approach.

3.2 RESEARCHER'S PHILOSOPHICAL POSITION

3.2.1 The nature of truth

Gill and Johnson (2010) view the concept of truth and how we know whether or not some claim is true or false, as synonymous to the philosophical term epistemology. According to Gill and Johnson (2010), epistemology is a pivotal issue in any form of research for it is about how we know whether or not any claim, including our own, made about the phenomena we are interested in, is warranted. In other words, what is our theory of truth? Very often people think that processes of justifying knowledge claims are in principle straightforward. In judging the truth or falsity of any claim, all we need to do is look for the relevant evidence whose content will either support or refute the claim. Thus, it is often thought that what is true is something that corresponds with the given facts: the empirical evidence that we have collected by undertaking some form of empirical research. However, it is understandable that investigating truth in the context of culture would be challenging. While Johnson and Duberley (2000) argue that such view of truth arose out of various attacks upon what was construed as religious dogma, Gill and Johnson (2010) concur that recently, they have been subject to much dispute in both the natural and social sciences, wherein the positivist mainstream has come under considerable further attack.

The literature identifies four theories of truth, that is, the coherence, consensus, pragmatic

and the correspondence theories of truth. Kirkham (1995) elucidates truth in line with the coherence theory of truth that a statement is true if and only if it stands in an appropriate relation to some system of other statements. A statement coheres with a system of other statements if and only if it follows logically from that system of statements, or logically implies some subset of the system. Coherence theory of truth is based on the premise that a set of two or more beliefs are said to cohere if and only if each member of the set is consistent with any subset of the others and each is implied (inductively, if not deductively) by all of the others taken as premises or, according to some coherence theories, each is implied by each of the others individually (Kirkham 1995).

An ancient criterion of truth, the *consensus gentium* (Latin: agreement of the people), Johnson and Duberley (2000) argues, states that, that which is universal among men carries the weight of truth. Consensus theory argues that any judgement as to the truthfulness of an account or theory is the outcome of, and is nothing more than, socially established agreement, or convention, between those who share a particular paradigm or frame of reference. Truth therefore is a term attached to a set of beliefs that have managed to prevail in a particular social context (Johnson & Duberley 2000). Kuhn (1970) explained that scientific truth is not determined by consensus. In science the majority can be, and often have been, wrong. There is a great deal of peer pressure in the science community, which can stifle objections to a popular theory. New advances in science often begin with just a few scientists who are prepared to risk questioning the reigning paradigm. Any new interpretation of nature, whether a discovery or a theory, first emerges in the mind of one or a few individuals. It is they who first learn to see science and the world differently, and their ability to make the transition is facilitated by two circumstances that are not common to most other members of their profession. Invariably their attention has been intensely concentrated upon the crisis-provoking problems; usually, in addition, they are people so young or so new to the crisis-ridden field that practice has committed them less deeply than most of their contemporaries to the world view and rules determined by the old paradigm (Kuhn 1970; Johnson & Duberley 2000).

Describing the pragmatic theory of truth, James (1907) asserts that truth is “a species of the good,” like health. Truths are goods because we can “ride” on them into the future without being unpleasantly surprised. They “lead us into useful verbal and conceptual quarters as well as directly up to useful sensible termini. They lead to consistency, stability and flowing human intercourse. They lead away from eccentricity and isolation, from foiled and barren thinking. Although James (1907) holds that truths are “made” in the course of human experience, and that for the most part they live “on a credit system” in that they are not currently being verified, he also holds the empiricistic view that “beliefs verified concretely by somebody are the posts of the whole superstructure (James 1907). To pragmatists, the

correspondence and coherence theories assume an unacceptably static view of truth. According to James (1907), we make propositions true or false by employing them in a fruitful search for meaning. This is sometimes called an instrumentalist theory of truth. Truth is an instrument to serve people, not vice versa. A true proposition leads us along prosperous verification paths, providing what James (1907) calls a worthwhile leading – it does not frustrate dynamic progression along intellectual pathways.

According to Gill and Johnson (2010), correspondence theory of truth involves a relationship to reality. Items are candidates for truth only if they purport to describe reality. An item 'X' is true if and only if it is descriptively successful, that is 'X' purports to describe reality and its content fits reality. Therefore, for a statement to be true there must be some appropriate correspondence between true statements and actual features of the world. True statements correspond with and describe reality. False statements fail to correspond to how things actually are in the world. Truth arises from how things are in the world, independent of human beliefs.

The correspondence theory of truth is the foundation against which this study is carried. Gill and Johnson (2010) illuminate that positivist epistemology limits its conception of valid or warranted knowledge (i.e. science) to what is taken to be unproblematically observable 'sense-data'. For both positivists and neo-empiricists (i.e. qualitative positivists), warranted knowledge about the world emanates from social reality, that is an external world directly and objectively accessible through human sensory experience provided that the correct methodology is used to, in effect, polish Rorty's (1979) 'mirror in the mind' (Gill and Johnson 2010). As such, warranted knowledge is that which has a correspondence with the world that has been established through our neutral and passive registration of various sensory inputs. If a theory corresponds with a researcher's observations of these facts its truthfulness is taken to be established. If it fails to correspond, it is discarded as mistaken or false. Thus, the theory of truth used in this study, implicitly and explicitly, is the correspondence theory of truth. This view of truth is preferred for this study based upon the assumption that it is possible to observe facts about foreign aid neutrally and objectively by the application of rigorous methodological procedures and protocols aimed at testing the impact of national culture on aid effectiveness in Nigeria. This positivistic epistemology appears as eminently rational – indeed commonsensical. However, there seem to be major problems with this view of scientific endeavor: it seems self-contradictory; and the possibility of directly and objectively observing phenomenon, and thereby accumulating the facts of the world so as to test the truthfulness of a theory, seems dubious (Gill and Johnson 2010). These problems are discussed below:

Positivist epistemological self-contradiction: Gill and Johnson (2010) lament that in order to

observe directly and objectively, the phenomena in which they are interested, positivists must assume what is called a dualism between 'subject' and 'object'; that it is possible to separate the 'subject' (the knower, the observer, the researcher) from the 'object' (the known, the observed, what are taken to be the 'facts' of the world) by the application of scientific methodology. Therefore, by using rigorous methodology it is possible to have knowledge that is independent of the observer and uncontaminated by the very act of observation – this idea is central to positivism (Gill and Johnson 2010). Thus, it is only through the prior assumption that a dualism between subject and object is possible, and consequently that a theory-neutral observational language is available, that the correspondence criteria of the positivist (i.e. his or her epistemology) becomes viable.

Is positivism's theory-neutral observational language possible? Positivism, with its articulation of a subject-object dualism, assumes that there is some point from which the observer can stand back and observe the world objectively. That is, the observations that are registered are independent of the very process of the observer observing and thus 'truth' is to be found in the observer's passive registration of the 'sensory givens' or facts, that constitute reality (Gill and Johnson 2010). A correspondence theory of truth relies upon the received wisdom that the veracity of competing theories may be adjudicated through an appeal to their correspondence with the facts of an external objective reality that is 'mirrored' in the 'Glassy Essence' of the observer. It is important to note here that some interpretive management researchers share this commitment to a theory-neutral observational language – save that this would be construed as a subject-subject dualism where the observer can stand back and neutrally apprehend what other knowers subjectively know. For instance, here it would be assumed that it is possible for national ethnographers to neutrally describe members' cultural attributes and how these subjective elements impel particular modes of national culture or behaviour. Thus, truth, as correspondence, is to be found through the observer's passive registration of the facts that constitute reality.

Unlike the positivists, neo-empiricists argue that in order to understand human behaviour in a country we must access their cultures through *verstehen* and the deployment of qualitative methods of data collection. So as to legitimate this interpretive methodological imperative, neo-empiricism questions the methodological unity of the sciences, grounded in *erklaren*, as proposed by positivists. Positivists have reciprocated by denying both the possibility and desirability of *verstehen* thereby restoring the methodological unity of natural and social sciences.

Finally, while we cannot avoid making philosophical assumptions or commitments in undertaking any research, the philosophical assumptions made in undertaking this research entail the following stances: the nature of truth; the nature of human behaviour; the possibility

of neutral representation of the facts; and the independent existence of the social reality being investigated.

3.3 RESEARCH SETTING

Nigeria was the setting utilized for the study. On a land mass of 923,768 square kilometers lies Nigeria. Situated on the west coast of Africa, lies on latitude 4 degrees north of the Equator and latitudes 3 degrees and 14 degrees on the east of the Greenwich Meridian. Shares boundaries with The Republics of Benin and Niger in the west, Cameroon in the East, Niger and Chad in the north and the Gulf of Guinea in the South. The variety of customs, languages, and traditions among Nigeria's 389 ethnic groups gives the country a cultural diversity. Census figures are used to determine regional funding and representation of ethnic and religious groups in government service. This provides an incentive for inflating local populations.

Nigeria is divided into six geopolitical zones, including the north-east (NE), north-west (NW), north-central (NC), south-west (SW), south-east (SE) and south-south (SS) zones (see Appendix C1 & C2). Due to cultural diversity, it is usually challenging to draw a clear line demarcating where one culture ends and where another begins. For convenience purpose however, the country can also be divided into two, northern and southern geographic regions, with the predominant Hausa/Fulani culture in the north and Yoruba and Igbo in the south. The most numerous ethnic groups in the northern two-thirds of the country are the Hausa and the Fulani/Fulbe. Other major ethnic groups of the north are Nupe, Tiv and Kanuri. The Yoruba people are the overwhelming majority in the southwest, as well as parts of the north-central region. The Igbo are found in the central parts of the southeast. The Efik, Ibibio, Annang, and Ijaw constitute other South-Eastern populations.

The Federal Republic of Nigeria is a large and complex country with over 140 million inhabitants in 36 states and the Federal Capital Territory (FCT), Abuja. It is one of the world's major oil exporters, yet a large part of the population lives in poverty and the non-oil economy is poorly developed (European Commission 2010).

The Nigeria Human Development Report (2008-2009) highlights that up to eighteen states of Nigeria have lower per capita income than the global standard of less than \$1.25 per day. Noting further that just 20 per cent of the population own 65 per cent of national assets while as much as 70 per cent of the same population are peasant rural workers and artisans. Concerns about inequality is strong in Nigeria. Changes in poverty and inequality move in

the same direction; economic growth and poverty move in opposite directions; and inequality and growth are positively correlated.

With a national Human Development Index (HDI) of 0.513 and national incidence of poverty of 54.41 per cent, statistics show that poverty is more endemic in the northern part of the country, except the FCT (Nigeria Human Development Report 2008-2009). Comparatively, all the southern states have better human development index than the north. Of the top 10 states with the highest HDI, eight are in the south; and of the bottom ten states with the lowest HDI, nine are in the north. Gender inequality has been a growing concern for a fairly long time; and is traditionally associated with socio-cultural and religious practices and patriarchy (Nigeria Human Development Report 2008-2009).

The European Commission (2010) notes that Nigeria is a classical 'rentier-state' in which oil revenues are conducive to corruption and tend to reduce the dependency of the rulers on the ruled. Although Nigeria returned from military dictatorship to democracy in 1999, the political system's articulation of the non-elite population is weak. The Nigeria Human Development Report (2008-2009) hints that the quality and effectiveness of governance in Nigeria is a major obstacle to development. Also, only a developmental path that combines higher growth with worsening governance – as seems to be the case based on existing evidence – is not compatible with a serious effort to reduce poverty and inequality in Nigeria. There is a lively civil society – which tends to see itself as the real opposition – and free quality media, yet governance problems prevail: corruption is widespread and human rights situation is problematic (European Commission 2010). The rentier nature of the State also reduces the Government's dependency on foreign aid and sets the scene for a cooperation programme filled with challenges (European Commission 2010).

3.4 RESEARCH DESIGN

The analytic survey research design was utilized in this study. Analytic or explanatory surveys attempt to test a theory by taking the logic of the experiment out of the laboratory and into the field (Gill & Johnson 2010). In this case, to determine the impact of national culture on aid effectiveness. In conceptualizing the research, there was an emphasis on specifying the independent, dependent and extraneous variables. A thorough literature review was conducted to help the researcher elaborate the various possible relationships that might have existed between, and impinged upon national culture and aid effectiveness. The control of variables in analytic surveys is not achieved through the use of physical controls, allocating subjects to control and experimental groups as is the case with experimental research (Gill & Johnson 2010). Rather, Gill and Johnson (2010) assert that

in analytic surveys the control of extraneous variables are achieved through the use of statistical techniques, such as multiple regression, during data analysis.

Critical methodological components that must be addressed in order to conduct sound online research devoid of challenges, were followed in this study, and briefly described below.

3.4.1 Justification for using qualtrics electronic survey questionnaire

Computerized self-administered Qualtrics web-based survey design was applied in this study. Andrews, Nonnecke and Preece (2003) elucidate that electronic surveys have distinctive technological, demographic and response characteristics that affect how they should be designed, when they can be used and how they can be implemented. They continued that the technology provides an inexpensive mechanism for conducting surveys online instead of through the postal mail, and one in which costs per response decrease instead of increase significantly as sample size increases. Electronic surveys are becoming increasingly common, and research comparing electronic surveys is starting to confirm that electronic survey content results may be no different than postal survey content results, yet provide strong advantages of speedy distribution and response cycles (Andrews, Nonnecke & Preece 2003).

Relative to other type of surveys, Qualtrics web-based surveys entail major cost savings, are much quicker to conduct, non-responses are easier to identify and chase up, and responses are easier to analyse using statistical package for social sciences (SPSS) because of their electronic form (Gill and Johnson 2010). Additionally, Gill and Johnson (2010) indicate that the possibility of accessing much larger research samples, and the ability to access previously difficult to contact research populations, present important opportunities for the management researcher. Also, cross-cultural samples may be more accessible via online surveys when internet access is available in the culture of interest (Reips 2002), as it was the case in this study. Unlike other survey methods, web-based surveys are more cost effective, as no need for printing or postage charges. Speed of data collection and precision of compilation are good (Reips 2002). Further, when an organization (or population of interest) is internet based, it becomes possible to recruit from the whole population, rather than a randomly selected sample.

Major shortfalls of using the Web-based survey are questionnaire design challenges, online privacy and confidentiality issues, sampling and subject selection issues, and low questionnaire response rates. Web-based surveys can also bring with them particular sampling issues and non-sampling errors (representativeness) which require vigilance in

order to have confidence in the research findings (Couper 2000). Web-based surveys can only access those who have access to the internet and e-mail facilities, therefore, representativeness and sample bias may be eminent. Additionally, where internet and e-mail access is not universal in the population of study, especially, where study involves multiple organisations, representativeness could be exacerbated due to intranet versus internet factors. Where respondents' e-mails are traceable in their responses, confidentiality and anonymity becomes a challenge – which seem to be the key ethical challenge facing this kind of survey research (Gill & Johnson 2010). This challenge may give rise to high non-responses to survey questions; for example, respondents may systematically refuse to answer certain questions, or give incomplete answers, etc., due to fear of retribution and reprisal. In the online environment, it is possible for individuals to affect the quality of the results by deceptively or falsely answering questionnaire items (Nosek, Banaji & Greenwald 2002) or by simply submitting their response multiple times.

Each of these shortfalls were addressed in this study as discussed in greater detail, below: *To address malicious practices by respondents*, the researcher searched submissions for strings of identical responses and examined the internal consistency of responses (Gosling, Vazire, Srivastava & John 2004).

To address the challenges of using Web-based analytic survey tool described above, the Qualtrics electronic survey questionnaire was designed with the following characteristics (Andrews, Nonnecke & Preece 2003): the platform was built to support multiple platforms and browsers. It was designed to prevent multiple submissions automatically; and presented questions in a logical or adaptive manner, for example, provided control of when and how questions displayed. The platform allowed saving responses before completion; provided automatic feedback with completion; provided automatic transfer of responses to database; prevented survey alterations and provided response control and economical displays. The questionnaire platform provided researcher control over question presentation; and did not require familiarity with survey software, in order to complete.

Additionally, Qualtrics Mailer was utilized to distribute the questionnaire. The Qualtrics Mailer provides an easy and convenient way to distribute survey to large groups of people. By using the Qualtrics Mailer, the researcher set up an anonymous option using survey flow in order to anonymize all responses collected from the survey. This scrubs the response of identifying information, such as the internet provider (IP) address, before saving it in the results. The Qualtrics Mailer prevents fraud and abuse of the survey by any unauthorized person(s). The Qualtrics Mailer was directly managed by the researcher, through his personal password which was only known to him. No one other than himself had direct access to the Qualtrics Mailer. All reviews and readers could only have access to the analyzed results which shows only aggregate responses of groups of persons, and not individual persons. Additionally,

research participants were guided through the informed consent form not to include any personal information that will serve to identify them or their views in the data. Thus, participants' responses were accessed through the Qualtrics web, not through individual e-mails sent to the researcher.

To address anticipated low questionnaire response rates, the following actions were undertaken, as recommended by Andrews, Nonnecke and Preece (2003): Privacy and confidentiality issues were addressed, while also ensuring personal data were collected first. Participants' private e-mail addresses were obtained from the records and cross tabulated against their names, to replace the official e-mail contacts obtained from the listserv. The private e-mail addresses were prepared on Microsoft Excel (ms.csv) files, to enable uploading on Qualtrics survey platform. The researcher uploaded the ms.csv files onto Qualtrics panels and used Qualtrics Mailer to distribute customized e-mail invitations to the selected research participants. Using Qualtrics Mailer, by default each participant received an individual link to the survey, which could only be used once. The link allowed the researcher to track progress of participants, send out reminders and 'Thank You' messages as well as automatically saved respondents' data as they progressed through the survey. Participants could leave the survey before finishing and return to it on any internet enabled computer. By default, Qualtrics also prevented fraud and abuse of the survey. The researcher utilized a multi-step invitation and survey presentation process; including periodic reminders to complete the survey, using appropriate subject line on e-mail invitations. Researcher also used other multiple ways to contact and invite respondents, including customized types of notification media and follow-up processes. These included phone calls, e-mails, text messaging, one-on-one reminders at meetings and along the corridors, and generic, non-specific reminders through office managers. The electronic questionnaire had fixtures to save responses to partially completed survey.

3.5 RESEARCH METHOD

3.5.1 Population, sample and sampling

3.5.1.1 Population

Stommel and Wills (2004) define population as any universe of subjects, cases, units, or observations containing all possible members. Polit and Beck (2004) define a population as

the entire set of individuals (or objects) having some common characteristic(s) sometimes referred to as universe. The population of this study was all aid workers in Nigeria.

Target population, according to Stommel and Wills (2004), refer to the population of all potential study units that meet the study inclusion criteria (that is, in whom or which the researcher is interested). Polit and Beck (2004) define target population as the entire population in which the researcher is interested and to which he or she would like to generalise the results of a study. Target population relates to accessible population, which is the study population defined in terms of geographic location, institutional affiliation, or study unit characteristics to which the researcher has access, given the available resources (Stommel & Wills 2004). Polit and Beck (2004) define accessible population as the population of subjects available for a particular study; often a nonrandom subset of the target population. Stommel and Wills (2004) on the other hand, define an accessible population as the population, often fixed in time and space from which the actual sample is drawn. The target population for this study included all aid workers in two purposively selected aid implementing partners in Nigeria. The two organizations were selected based on the strength of their wide geographic spread and number of staff sourced from and/or distributed across all geographic zones of Nigeria. Why Nigeria? Of the top 20 ODA receiving countries in sub-Saharan Africa between 2005 and 2011, Nigeria was the highest (in USD millions) across all sectors, followed by Democratic Republic of Congo and Ethiopia (see Appendix A3 and Appendix A5). Additionally, with an estimated population of 140-180 million people, Nigeria stands out as the most populous country in Nigeria. Nigeria also has a large pool of aid workers, targeting the largest population of beneficiaries in any single country in Africa. Thereby, justifying the selection of Nigeria as focus country for this study.

Stommel and Wills (2004) define study population as the subset of the target population that are accessible to the researcher, at least in principle, if there are sufficient resources. These accessible study populations are more limited in time and space and are also defined in terms of specific inclusion and exclusion criteria. Thus, the researcher included only aid workers, male or female, who at the time of data collection, were employees of the two purposively selected aid implementing partners in Nigeria (sub-population sample). This population was preferred because employees of the two institutions have the necessary knowledge and skills to express opinions regarding aid effectiveness.

3.5.1.2 Sample and sampling techniques

The census technique was adopted in this study. Thus, following written approval from the institutional heads to participate in the study, the researcher drew his sampling frame from the internet listserv of two purposively selected aid implementing partners with the following characteristics: working in the areas of health and human development; receiving funds directly from donor countries, supporting a variety of local civil society organizations, public and private sector organisations in Nigeria; have wide spread presence across multiple

states in Nigeria; have a large network and database of local implementing agencies' staff working on aid projects in Nigeria; and have been doing business in Nigeria for more than five years. Other characteristics were: the organization possess both internet and intranet facilities for all their members of staff; as well as a functional listserv. The two implementing partners were not specifically named in this report, to manage anonymity and confidentiality of the views expressed by their employees.

The two implementing partners had a total number of about 846 active workers on their listserv, at the time of data collection (March 2015). All 846 persons in the listserv were given equal chance to participate in the study, using census, to address any anticipated shortfall in questionnaire response rates usually common with online surveys. This formed a sampling frame of 846 people working on a combination of aid projects across 24 states in Nigeria (sample). The researcher assigned the 24 states into the six geo-political zones of Nigeria, each zone serving as a cluster. Employees working in each state were listed as participants under the appropriate cluster where they held as their primary place of work. In order to ensure equal chances of participation in the study by everyone on the listserv of the two implementing partners, including government of Nigeria employees working on the aid projects, the researcher formed three strata, each representing the two implementing partners and the third stratum, the government employees. With each geo-political zone serving as cluster, and each cluster composed of the three strata, the researcher allocated participants into the clusters based on their pre-existing geographic areas of residence, to participate in the study. This generated all 846 participants that made up the sampling frame, composed of everyone whose names appeared on the listserv (the two implementing partners and the government of Nigeria employees). The mixed composition of respondents across all geographic zones of Nigeria provided rich information that represents the various cultures of Nigeria. The sampling method began with knowledge of the sampling frame and with information on the process of recruitment that permits measurement of sources of non-response, which can inform design-based adjustment approaches (Couper 2000). Stommel and Wills (2004) define a sample frame as the list or data bank that represents all elements/units/participants of an accessible target population; used as a basis for random sampling of participants. Polit and Beck (2004) on the other hand, define sampling frame as a list of all the elements in the population, from which the sample is drawn. Study sample on the other hand refer to the subset of cases, units, or observations from a larger population of cases, units, or observations (Stommel and Wills 2004).

The biggest threats to inference from Web-based surveys to general population is its coverage error, (that is, the mismatch between the general population and the sampling frame) and random sampling within the sample frame (Couper 2000). First, people who participate in online surveys are different in characteristics from the general public. Second,

a sampling frame of all online users is difficult to be identified. Third, there is usually low response rates with Web-based surveys (Couper 2000). To address these challenges, the researcher selected the two implementing partners due to their robust internet infrastructure and systems. These are institutions where all their workers used the internet and e-mails regularly, in addition to their wealth of experience with aid administration. Thereby, forming a resourceful sampling frame. Additionally, selection of aid workers from the internet listserv ensured that important participants' characteristics were not missed and any findings can be extrapolated (Gill & Johnson 2010).

Gill and Johnson (2010) note that the sample sizes reflect the number of obtained responses, and not necessarily the number of questionnaires distributed. The researcher distributed questionnaires to all 846 participants that made the sampling frame. This was done in line with suggestions by Gill and Johnson (2010) to increase the sample size by at least 50% in the first distribution of the survey questionnaire; in order to address anticipated low response rates that are inherent in web-based surveys.

Gill and Johnson (2010) assert that what is important is not the proportion of the research population that gets sampled, but the size of the sample selected relative to the complexity of the population, the aims of the researcher and the kinds of statistical manipulation that will be used in data analysis. To put it bluntly, larger sample sizes reduce sampling error but at a decreasing rate.

3.4.2 Method of data collection

3.4.2.1 Data collection process

Data collection was executed through computerized self-administered Qualtrics web-based survey, using Likert scale questionnaires. To increase representativeness of samples, construct sampling frames, increase response rates and manage anonymity and confidentiality, the researcher adopted three phased approach to data collection (preparatory, questionnaire distribution and questionnaire retrieval phases) as described below.

The preparatory phase involved the researcher's technical, emotional, psychological and logistical preparedness for the survey. The preparatory phase also included identification of four workplace colleagues, experienced in quantitative research methods, to assist with

review of the online questionnaire, as well as comment on any ethical issues in research/data collection and managing relationships with research respondents and other stakeholders. The review by knowledgeable colleagues were also to ensure question completeness, efficiency, relevancy and format appropriateness. Both international and local research ethics approvals were obtained. Additionally, the preparatory phase involved gathering adequate information about the investigation, including the rigorous integration of the research method, preparing and pilot testing the questionnaires with a sample of 10 aid workers in the researcher's workplace. The small pilot emulated all the procedures proposed by the main study. Lastly, the questionnaire was shared with non-researchers to review for typos and errors inadvertently introduced during the last revision process. Based on comments gathered from the reviewers as well as results of the pilot study, the researcher revised the questionnaire for adequacy in the extent to which the questions covered the research objectives (focus) and whether the questions asked were intelligible to respondents (phraseology). The researcher also looked out for necessary forms of responses, to ascertain whether the questions permitted subsequent analysis; and sequencing and general presentation to ascertain whether the questions had natural and logical order. Some of the mistakes caught through the piloting process were lack of motivational techniques to complete the survey; technical vocabulary with no definitions; inaccurate or missing instructions; overlapping question scales or selection options; requesting inappropriate demographic data; inconsistent wording and spelling errors and bias in questions/answer wording (Andrews, Nonnecke & Preece 2003). Upon completion of the review process, the researcher uploaded the finalized questionnaire as panels on the Qualtrics survey World Wide Web site for subsequent distribution and accessing by the selected respondents.

During the questionnaire distribution phase, the respondents were provided advance notification about the soon to come survey. They were provided information on why they were selected, as well as how they can participate in the study. The researcher persuaded them of the survey's social utility, emphasizing on their importance to the project and the confidentiality of the study. Few hours following the advance notification e-mail sent out in March 2015, the researcher sent links through the Qualtrics web-based questionnaire to all selected research respondents that formed the study sample. Respondents were given one month to complete and return the questionnaire. Follow up e-mails were sent every one to three days, to chase non-respondents to complete the questionnaire. Reminders were made through diverse ways, including Qualtrics automated reminder systems, e-mails, phone calls, text messages, and one-on-one reminders along the corridors and in meeting rooms. Although reminders were also sent through e-mail, respondents were simply directed by links to the web-based questionnaire, where they filled the questionnaire and submitted without indicating their personal e-mails or any other form of personal identification to a third party. This facilitated increases in response to survey questions, due to reduction in fears of

retribution. The employees' managers/team leaders were also utilized as collaborators to persuade selected respondents to complete and submit the questionnaire.

The questionnaire retrieval phase witnessed online retrieval of questionnaires submitted by the respondents. The researcher monitored the questionnaire submission rates each day, and sent reminders and motivational messages to respondents every one to three days, to increase the response rates. After the set one month earmarked for responding to the survey, the researcher took a final stock of all submitted questionnaires. The numeric data from the questionnaires were downloaded immediately after closure of data collection, and up loaded into SPSS, enabling the researcher to conduct data analysis after the data collection was completed.

Overall, Likert scale questionnaire was distributed to all 846 aid supported project employees, through one approach to respondents using the Qualtrics Mailer survey platform. Of the 846 questionnaires distributed, 455 were returned, representing 53.8 per cent response rate. Out of the 455 returned questionnaires, 416 were valid and analyzable. This was composed of 300 (72.1%) males and 116 (27.9%) females, respectively, representing 49.2 per cent of the total questionnaires (846) distributed.

3.5.2.2 Data collection method

The Qualtrics web-based analytic survey was the data collection method utilised in this study.

Once the researcher had finished considering the aims of the research; reviewed the current state of knowledge; and assessed the various resources available, he decided on using the analytic survey design. Thus, he established the independent variable (variations in culture), dependent variable (aid employees' perception of aid effectiveness) and extraneous variables (selection bias, information bias, and confounding) for the study. The researcher determined the sampling strategy by defining the research population and designing a means of accessing a representative sample, using census technique. The researcher then made a determination and collected data through one approach to respondents (survey), refuting the need for repeated contact of a single sample or several equivalent samples. The Qualtrics web-based survey questionnaires were therefore administered and filled by the respondents (Gill & Johnson 2010).

The Qualtrics web-based questionnaire was composed of the preliminary information section and the 40 Likert scale items. The preliminary information section was composed of consent information, providing information about what the study is all about, who was conducting it, consent to participate in the study and who to contact, in case a respondent had any concerns

or questions. It also composed of general instructions to respondents, on how to fill and submit the questionnaire.

The preliminary information section also consisted of items requesting for participants' characteristics or personal profile. The section on participants' characteristics comprised gender, current state of occupation, state of origin, professional affiliation, membership of social or cultural association, duration of affiliation with donor project, type of employer, highest educational attainment, and religious affiliation. This information was deemed necessary for use during data analysis to isolate any biases arising from respondents' characteristics.

The 40 Likert scale items composed of eight Likert-type items under each of the following groups: Alignment of aid to country systems; managing aid for results; country ownership; mutual accountability of aid; and harmonisation of aid. These groups were preferred because they comprise the five generally accepted principles of aid effectiveness. Respondents were required to carefully read each Likert scale item and indicate their level of agreement about the statement, by indicating against numbers '1' through '4', depicting strongly agree (1), agree (2), disagree (3), and strongly disagree (4), respectively. The 'Neutral' option was not included in the questionnaire. Although the 4-point Likert scale is widely criticized for not giving a neutral option to respondents who feel uncomfortable responding to an item, respondents use the neutral option to shy away from answering needed questions by simply ticking 'Neutral'. Therefore, the researcher assumed that in this study, the experienced aid workers will freely express their opinion about aid programmes without needing a neutral option. Thus, the 4-point Likert scale was provided to extract at least a specific opinion on each item from the aid workers, given their experience in aid work. Completed questionnaires were submitted and an automatic response sent to the respondent, thanking him/her for participating in the study. The web-based questionnaire was preferred for the study because of its completion speed, cost efficiency, ease of administration, and ease of analysis. Shortcomings of the online survey has been discussed in detail above.

3.6 ETHICAL CONSIDERATIONS

The Belmont Report became the foundation for research regulations in federally sponsored research in the United States, thus, merits special mention (Stommel & Wills, 2004). The researcher took steps to protect the rights of the respondents, institution and the integrity of the research process. The research was approved by the Sheffield Business School Research Ethics Committee, Sheffield Hallam University, United Kingdom (UK), and the University of Nigeria Teaching Hospital Health Research Ethics

Committee, Enugu, Nigeria. Thus, the following ethical considerations were followed on the course of this study:

The researcher avoided discrimination against aid workers on the basis of sex, race, ethnicity, or other factors that may jeopardize the validity and reliability of the study results. The researcher protected confidential communications, such as institutional information like personnel records, papers or grants submitted for publication, following acceptance of the thesis by the Sheffield Hallam University and Business School Netherlands.

To address subject privacy and confidentiality, the following steps were taken (Andrews, Nonnecke & Preece 2003): respondents had the rights to designate conditions of release, use, retention and disposal of personal data; researcher did not obtain sample from non-aid workers. The researcher sent invitations to participate in the study and the surveys separately. Data were collected through web-pages, not through personal e-mails. Multiple response options were made available to the respondents. Cookies and links from personalized sites were avoided. Credible domains were used with encryption of sensitive materials and third party privacy certification provided. Transparent disclosures of sampling procedures were made, with hypertext links used for long disclosures. Institutional management leadership consent was sought and obtained prior to obtaining e-mail addresses of research participants from the database. "Rather not say" response option for sensitive questions was provided to respondents. Survey results were provided to the employees.

In order to ensure confidentiality of the institutions participating in the study, the researcher took steps to avoid showing their internet provider (IP) addresses. Thus, further steps were taken to obtain each participant's private e-mail addresses. The researcher utilized the private e-mail addresses to develop panels on the Qualtrics mailer, the web-based platform identified for the survey. By this approach, staff official e-mail addresses (and by extension, their official IP addresses) were not utilized in the survey, thereby, guaranteeing anonymity of the institutions that participated in the study. Also, this approach was aimed to ensure the results of the study were a reflection of the whole, and not the specific views of any single institution. Additionally, the participating institutions as well as participants were double blinded, such that no one (except the researcher, viewing from a neutral observational position) knew who else was participating in the study.

The researcher strived for honesty in all scientific communications, by honestly reporting data, results, methods and procedures, and publication status after the thesis was accepted by the University.

3.7 METHOD OF DATA ANALYSIS

Burns and Grove (2009) describe data analysis as a process conducted to reduce, organize, and give meaning to data.

The Likert scale data obtained in this study was analyzed at the interval measurement scale. Likert scale items were created by calculating a composite score (sum or mean) from 40 Likert-type items, composed of eight Likert-type items under each of the following groups: Alignment of aid to country systems; managing aid for results; country ownership; mutual accountability of aid; and harmonisation of aid.

3.7.1 Stages of data analysis

Appendix D, shows a tabular presentation of the continuum of research objectives, hypothesis and data analysis techniques used in this study. The survey data using Likert scale was analyzed as follows:

- The researcher got the data ready for analysis by coding the responses obtained through the questionnaire. This was done through allocation of numbers '1' through '4', against strongly agree (1), agree (2), disagree (3), and strongly disagree (4), respectively.
- The researcher eliminated the use of ordinal data in this study, and upheld only interval data analysis, as the two types required different analytical approaches. The interval data only tells a reader that the people with higher-numbered responses are more in agreement with the item in question than those with the lower-numbered responses.
- To analyse the data, the researcher computed descriptive statistics (frequencies) of the four response categories obtained from the participants. The four categorical responses were then reduced to dichotomous responses by merging 'Strongly Agree/Agree' and 'Disagree/Strongly Disagree' to form new response categories called 'Agree' and 'Disagree' respectively. Results were presented in frequency tables, as well as graphs. Of each of the 8 individual variable items listed under each principle of aid effectiveness, 4 were theoretically portrayed positively, while the other 4 had negative connotations. Thus, the researcher utilized the recode function in SPSS to flip the response scales for all items with negative connotations to range

from 4 through 1 (that is, strongly agree to strongly disagree), instead of 1 through 4 that was obtainable in the positive variable items. The researcher utilized compute function in SPSS to sum up all 8 individual variable items into group variable items. Therefore, five group variable items were obtained from the 40 individual variable items utilized in the questionnaire. Furthermore, the researcher utilized the recode function in SPSS to recode the group scores, using the number 10 as cut off point. Thus, any group score ranging from 1 through 8 was coded '1', representing 'Agree,' while any group score from '11' through highest was coded '2', meaning 'Disagree'. That means any group score of '8' or '16' points was referred to a perfect score of 'Agree' or 'Disagree' respectively. To obtain a 'Neutral' score or cut-off point of '10' therefore, a participant must indicate 'Agree' or '1' to at least 6 out of the 8 individual variable items. To further reduce the data, the researcher computed the mean value for each of the group variable item scores. Finally, the mean and standard deviations of all group means was computed and recorded.

- The researcher displayed the distribution of responses (percentages that strongly agree, agree, disagree, and strongly disagree) in graphics, such as bar chart, with one bar for each response category. This made the survey results much easier for the researcher to interpret descriptively.
- In order to guide interpretation of results, the following mean score (and percentage equivalent) scales were adopted: '0' to 0.29' meaning 'Strongly Agree;,' '0.3 to 0.49' meaning 'Agree;,' '0.5' meaning 'Neutral' or 'Undecided;,' '0.51 to 0.79;,' meaning 'Disagree;,' and '0.8 to 1;,' meaning 'Strongly Disagree.' Therefore, any obtained score nearer to '0' indicated greater strength of agreement while scores nearer to '1' indicated greater strength of disagreement with the Likert scale item presented.
- Results generated from the dichotomous categories were treated as interval data and presented as frequency tables and histogram with skew graphs (see appendages, for the later). Participants' response mean score and standard deviations were computed and reflected on skew graphs. Calibrated on the y-axis were the frequency of occurrence, while the x-axis had mean scores of responses. The calibrations ranged from '0' to '1,' with '0' being coded to represent 'Agree' and '1' coded to represent 'Disagree.'
- The researcher envisaged that to compare results against the six geopolitical zones of Nigeria was going to be limited by the requirements guiding Chi-square Test of Independence: no cell has an expected frequency less than 1; no more than 20 per cent of cells have an expected frequency less than 5. Thus, in order to avoid misleading probabilities arising from violating this requirement, the researcher reduced data from the six geopolitical zones into two major geographic regions of Nigeria – southern and northern geographic regions of Nigeria. Thus, data from the

South-West, South-South, and south-East geopolitical zones of Nigeria were merged to form data for the southern geographic region of Nigeria. Similarly, data from the North-Central, north-West and north-East were reduced to form data for the northern geographic region of Nigeria. Each of these regions served as proxies for the northern and southern diverse cultures of Nigeria. Thus, the study assumed that participants' culture (mental programme or way of life) is synonymous to their geographic region of origin, while controlling for their geographic region of residence, among other key confounding factors in this study. Comparison was therefore made for each variable item against geographic region of origin and geographic region of residence.

- The researcher proceeded to conducting inferential techniques (analysis of variance - ANOVA), which test hypothesis posed by the researcher, as basis for making predictions.

To increase the analytic rigor in order to reduce type I (false-positive conclusion) and type II (false negative conclusion) errors, the researcher set confidence interval (CI) at 95 per cent ($\alpha=0.05$: a Z value equal to 1.96). Alpha was set at $\alpha=0.05$, while Beta (type II error) was set at $\beta=0.20$. Power derives from beta error. The researcher used one-way analysis of variance (ANOVA), to examine the potential effect of the variable of interest (variation of culture on aid recipients' perception of aid effectiveness), while simultaneously controlling for the effect of many other factors. The ANOVA technique was used to analyze and compare results from two main geographic regions representing various cultures in Nigeria. Multivariate analysis involves the simultaneous consideration of at least three (and sometimes many more) variables and their relations to one another. Although the statistical models themselves usually do not make distinctions between independent variables that represent variation in intervention levels (as opposed to variation in confounding attributes), they can be used to separate the effects of the main variable of interest from the impact of other variables under study. A major advantage of these approaches was that they controlled for more factors than stratification alone, as association analysis required exclusion of plausible rival hypothesis (Schulz & Grimes 2006, Stommel & Wills 2004). The disadvantages of multivariate approaches, for some researchers, include greater difficulty in understanding the results, and loss of hands-on feel for the data. To address this, the researcher was deeply immersed in the data and obtained continued guidance from the research supervisors and learning set advisor.

Responses from the geographic regions of Nigeria were further analyzed using the Kruskal Wallis test of variance, in order to eliminate any extraneous variables. The researcher

compared results from various Likert scale items to decipher the item that had more significant impact on the perception of aid effectiveness.

With the level of significance set at $\alpha=0.05$, any small p-value below $<\alpha=0.05$ indicates significant difference in participants' perception of aid effectiveness; while p-values above $>\alpha=0.05$ indicates no significant difference in participants' perception of aid effectiveness.

It was envisaged that some extraneous (confounding) variables will emerge to distort the study results, therefore, they were addressed as described below:

- Selection bias: do all participants have equal chances of participating in the study (Schulz & Grimes 2006)? To address this bias, the researcher gave no opportunities for participants to choose to participate in the study. They were selected using census approach; thereby, giving everyone in the sampling frame an opportunity to complete the questionnaire.
- Information bias: in this study, also known as measurement bias (Schulz & Grimes 2006). Is information about the impact of culture on aid effectiveness obtained in the same way for all study participants? To address this bias, the same questionnaire was administered in the same manner to all participants. Similarly, the method of data analysis and reporting was the same.
- Confounding: could the results be accounted for by the presence of a factor in the participants (professional affiliation, membership of a professional association, sex, religious affiliation and respect for local tradition and ethics)?

To address for confounding, the researcher restricted participation in the study to only those who met the eligibility criteria for inclusion in the study. That is, selection from employees who worked on aid supported projects in Nigeria. After the study was completed, the researcher adopted a post hoc restriction during data analysis by using the stratification approach. Additionally, the researcher considered that the results could be accounted for by the presence of an extraneous factor (e.g., participant has never participated in the implementation of aid supported projects or not interested in participating in the study) or any overriding influences of a dimension of culture? For example, professional affiliation (power distance), active membership in a professional association (individualism and collectivism), sex (masculinity and femininity), religious affiliation (uncertainty avoidance), and respect for local tradition and ethics (long term and short term orientation). To address for confounding, the researcher restricted participation in the study to those who were implementing aid supported projects as at the time of data collection, and were interested to participate in the study.

If the results were not explained by these three biases, could they be the result of chance?

- What was the chance and 95 percent confidence interval (CI) that aid effectiveness was associated to the impact of culture?
- Was the difference statistically significant, and, if not, did the study have adequate power to find an important difference?

Furthermore, the researcher adopted the Mantel-Haenszel procedure to combine the various strata into a summary statistic that described aid effectiveness by the levels of the confounding factor (educational qualification, marital status, age group, duration of affiliation with aid funding, professional affiliation, membership of a professional association, sex and religious affiliation). Where the Mantel-Haenszel adjusted aid effect differed substantially from the crude aid effect, the confounding was deemed present. In this instance, the adjusted estimate of aid effectiveness was considered the better estimate to use (Schulz & Grimes 2006).

The researcher looked at the results from every step of the data analysis process and drew conclusions. Discussions were made with references to previous study results.

3.8 VALIDITY AND RELIABILITY OF THE STUDY

According to Vanderstoep and Johnson (2009), a study is deemed valid and reliable if the measures of phenomenon in the study accurately reflect the constructs and yield the same results across time, circumstances and groups of people. In other words, the study must ensure that biases are eliminated or reduced to the barest minimum; and at the same time the findings from the study must generalize to other samples, populations or setting (Vanderstoep & Johnson 2009).

3.8.1 Validity

According to Gill and Johnson (2010), validity refers to the extent to which a scale encoded into a set of questions actually measures the variable it is supposed to measure. In other words, validity refers to the accuracy of the measurement process (Gill & Johnson 2010). A measurement procedure is said to be valid to the extent that it accomplishes its stated goal to be valid – content validity (Stommel and Wills 2004). In other words, does the measurement procedure indeed get at the concept in question? Newton (2009) laments that

validity represents that capacity of a particular statistical test to measure that which it is claimed to be able to measure. Validity is vital to quantitative research because only valid results can be interpreted and generalized (Newton 2009). The researcher immersed himself into review of relevant literature in order to ensure the measurement instrument and procedures were in line with the concept in question. The resultant instrument generated from various literature sources was subjected to reviews by quantitative research experts in his workplace and also the research supervisors and learning set advisors.

Vanderstoep and Johnson (2009) defines construct validity as the extent to which the measure is on target to measure the construct being studied. Prior to the administration of the research instrument in the field, the researcher carried out a pre-test on 10 aid workers in his workplace; a sample population having similar characteristics with the ones proposed for the actual study. Pre-test participants were requested to share comments after submitting their completed questionnaire. Outcomes of the pilot study indicated that some questionnaire items required further review for clarity. The pilot study also informed the approximate duration taken by each respondent to complete the questionnaire. All technical anomalies identified through the pre-test were corrected and the instrument updated. Also, the approximate duration for completing the questionnaire was communicated in advance to the prospective respondents of the main study.

3.8.2 Reliability

Reliability of measurement refers to consistency; that is, the extent to which a measuring device will produce the same results when applied more than once to the same person under similar conditions (Gill & Johnson 2010). According to Stommel and Wills (2004), *reliability* refers to the reproducibility of results when several measurements are taken of the same phenomena. In other words, do repeated measurements on different occasions, at different locations, by different observers, using alternative methods, question, items, and so forth yield consistent results for phenomena that can be assumed to be stable and unchanging?

Reliability is the consistency of a set of measurements or measuring instrument, often used to describe a test (Cortina 1993). Reliability does not imply validity. That is, a reliable measure is measuring something consistently, but not necessarily what it is supposed to be measuring. In terms of accuracy and precision, reliability is precision, while validity is accuracy. The most common internal consistency measure is Cronbach's α (alpha), which is usually interpreted as the mean of all possible split-half coefficients (Cortina 1993). Internal consistency ranges between zero and one. A commonly accepted rule of thumb is that an alpha of 0.6-0.7 indicates acceptability, and 0.8 or higher indicates good reliability.

Cronbach's alpha was the measure of reliability utilized in this study. It has an important use as a measure of the reliability of a psychometric instrument. It is a generalization and extension of an earlier version, the Kuder-Richardson Formula 20 (often shortened to KR-20), which is the equivalent for dichotomous items. It generally increases when the correlations between the items increase. For this reason, the coefficient is also called the internal consistency or the internal consistency reliability of the test.

Cronbach's alpha is a coefficient of consistency and measures how well a set of variables or items measures a single, unidimensional latent construct. It is defined as;

$$\alpha = \frac{N}{N - 1} \left(1 - \frac{\sum_{i=1}^N \sigma_{Y_i}^2}{\sigma_X^2} \right)$$

where N is the number of components (items or test), σ_X^2 is the variance of the observed total test scores, and $\sigma_{Y_i}^2$ is the variance of component i.

In this study, SPSS version 17.0 was utilized to calculate the internal consistency reliability of the questionnaire. A pilot study sample of n=10, generated Cronbach's alpha .629, N of items = 42, mean 99.56 and standard deviation of 7.812. Cronbach's alpha .629 was determined acceptable for the study, therefore, the 42 item questionnaire was utilized in the study. To satisfy the researcher's curiosity, the internal consistency reliability test was repeated with all 416 responses obtained in this study. The Cronbach's alpha remained acceptable at .629.

3.9 CONCLUSION

This chapter presents the research setting, design and methods utilised in conducting this study. The chapter also presents methods of data analysis, ethical considerations and steps taken by the researcher to ensure validity and reliability of the research study. Data was collected using Qualtrics web based survey questionnaire. Likert scale questionnaire was distributed among aid workers from two aid implementing partners working in Nigeria.

The next chapter (Chapter 4) presents the analysis, presentation and description of the research findings.

CHAPTER 4

ANALYSIS, PRESENTATION AND DESCRIPTION OF THE RESEARCH FINDINGS

4.1 INTRODUCTION

The previous chapter described the methods used in carrying out this survey. This chapter describes the analysis, presentation and description of the research findings. The results are presented in accordance with the theoretical/conceptual framework and the research objectives.

The quantitative research approach was applied in this study. Thus, analytic survey research design was utilized in this study. The analytic survey attempt to test a theory by taking the logic of the experiment out of the laboratory and into the field (Gill & Johnson 2010); in this case, to determine the impact of national culture on aid effectiveness.

The Likert scale data obtained in this study was analyzed at the interval measurement scale. Likert scale items were created by calculating a composite score (sum or mean) from 40 Likert-type items, composed of eight Likert-type items under each of the following groups: Alignment of aid to country systems; managing aid for results; country ownership of aid; mutual accountability of aid; and harmonisation of aid. Furthermore, inferential data analysis was conducted utilizing Chi-square test of independence. From this analysis, it was determined that participants' geographic region of origin, as well as their region of residence had statistically significant impact on 'Country ownership of aid'. Thus, ANOVA was conducted to verify the result. ANOVA showed that geographic region of origin had statistically significant impact on country ownership of aid. In order to increase statistical rigor and control for biases, Kruskal Wallis test of variance and Mantel-Haenszel procedures were conducted.

Detailed, step-by-step presentation of data analysis, presentation and description of findings are shown below, with each presented according to the following format: location of the element; a summary of the information presented; and a highlighting statement to point out what is significant in the data presented.

4.1 Demographic characteristics of participants

Table 1 shows the demographic characteristics of participants that took part in the study. Table 1 is sub-divided into nine items, labelled items 1.1 through 1.9, respectively. It shows that there were 300 (72.1%) male and 116 (27.9%) female participants involved in the study. Up to 95.7 per cent of the participants were within the age group of 25 to 54 years. Majority of the participants (316, 78.1%) were ever married while 86 (21.9%) were never married. Up to 337 (81.0%) participants were Christians while 72 (17.3%) were affiliated to the Islamic religion. The study tells us that over half of the participants - 225 (54.1%) – reported having over 5 years' duration of affiliation with aid funding. The majority (251, 60.3%) of participants did not belong to any social or cultural association. The survey also tells us that among the participants studied, 234 (56.3%) holds pre-degree and graduate qualifications, while 182 (43.8%) holds post-graduate qualifications. Up to 382 (91.8%) participants were employed by non-governmental organisations (NGO) and 31 (7.5%) by the host government. Majority of the participants – 234 (56.3%) – were affiliated to other professions other than medical (104, 25.0%) and paramedical (78, 18.8%) professions, respectively.

These variables are necessary in this study for the purpose of advanced analysis, to decipher whether any serves as confounding variable to the key findings of the study.

TABLE 1: DEMOGRAPHIC CHARACTERISTICS OF PARTICIPANTS (N=416)

Characteristics	Southern Nigeria		Northern Nigeria		Total	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
1.1 Duration of affiliation with aid funding						
<i>More than five years</i>	145	64.4	80	35.6	225	54.1
<i>Less than five years</i>	130	68.1	61	31.9	191	45.9
<i>Total</i>	275	66.1	141	33.9	416	100
1.2 Current employer						
<i>Governmental organization</i>	28	90.3	3	9.7	31	7.5
<i>Non-governmental organisation</i>	247	64.2	138	35.8	385	92.5
<i>Total</i>	275	66.1	141	33.9	416	100
1.3 Religious affiliation						
<i>Christianity</i>	216	64.1	121	35.9	337	81.0
<i>Islam</i>	54	75.0	18	25.0	72	17.3
<i>Other</i>	5	71.4	2	28.6	7	1.7
<i>Total</i>	275	66.1	141	33.9	416	100
1.4 Professional association						
<i>Medical</i>	60	57.7	44	42.3	104	25
<i>Paramedical</i>	57	73.1	21	26.9	78	18.8
<i>Other</i>	158	67.5	76	32.5	234	56.3
<i>Total</i>	275	66.1	141	33.9	416	100
1.5 Age group						
<i>18 to 34 years</i>	97	64.2	54	35.8	151	36.3
<i>35 to 54 years</i>	165	66.5	83	33.5	248	59.6
<i>55 years and over</i>	13	76.5	4	23.5	17	4.1
<i>Total</i>	275	66.1	141	33.9	416	100
1.6 Marital status						
<i>Never married</i>	61	67.0	30	33.0	91	21.9

<i>Ever married</i>	214	65.8	111	34.2	325	78.1
<i>Total</i>	275	66.1	141	33.9	416	100
1.7 Highest educational qualification						
<i>Pre-degree and graduate qualifications</i>	161	68.8	73	31.2	234	56.3
<i>Post graduate qualification</i>	114	62.6	68	37.4	182	43.8
<i>Total</i>	275	66.1	141	33.9	416	100
1.8 Affiliation with social or cultural association						
<i>No</i>	166	66.1	85	33.9	251	60.3
<i>Yes</i>	109	66.1	56	33.9	165	39.7
<i>Total</i>	275	66.1	141	33.9	416	100
1.9 Gender						
<i>Male</i>	195	65.0	105	35.0	300	72.1
<i>Female</i>	80	69.0	36	31.0	116	27.9
<i>Total</i>	275	66.1	141	33.9	416	100

4.2 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF COUNTRY'S OWNERSHIP OF AID IN NIGERIA

Table 2 shows the participants' response to eight items relating to their perception of country's ownership of aid in Nigeria. The table presents items 2.1 through 2.8, highlighting frequencies (n) and proportion (%), as well as missing data of participants responding to each item. Table 2 also shows the grand total (frequency and percentage) of participants who agreed or disagreed, respectively, to each item listed.

TABLE 2: PARTICIPANTS' PERCEPTION OF COUNTRY OWNERSHIP OF AID (N=416)

Item	Responses				Total data
	Agree	Disagree	Missing		
2.1 The aid donors are promoting practices that are alien and unwanted to the local tradition and culture.	f	65	323	28	416
	%	15.6	77.6	6.7	100
2.2 Foreign aid donor countries select places they wish to support based on their interests and not the country's strategic interest or the interest of the local people they support.	f	162	225	29	416
	%	38.9	54.1	7.0	100
2.3 Foreign aid to my country consists of specifications that a certain proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, commodities) by the aid provider.	f	278	101	37	416
	%	66.8	24.3	8.9	100
2.4 Foreign aid supports the country to develop own strategies, improve institutional capacities and tackle corruption using locally driven strategies.	f	339	45	32	416
	%	81.5	10.8	7.7	100
2.5 Foreign aid resources get to the rightful beneficiaries, with minimal leakages.	f	285	101	30	416
	%	68.5	24.3	7.2	100
2.6 Foreign aid resources are distributed equally between people in need in the rural and urban areas.	f	211	173	32	416
	%	50.7	41.6	7.7	100
2.7 Regional and country 'experts' are not experienced to lead opportunities in foreign aid supported research and intervention programmes in Nigeria.	f	42	340	34	416
	%	10.1	81.7	8.2	100
2.8 I trust my leaders will make the right decisions and negotiations with aid donors on my behalf.	f	251	135	30	416
	%	60.3	32.5	7.2	100

NOTE. f = Number of participants. % = Per cent.

Table 2 shows that 323 (77.6%) respondents perceive that donors do not promote practices that are alien or unwanted by the local tradition and culture (See Appendix E1). Also, 225 (54.1%) of the respondents opine that foreign aid donor countries select places they wish to support based on recipient country's strategic interests and the interest of the local people they support (See Appendix E2). The study further reveals that 278 (66.8%) of the study

respondents perceive that foreign aid to the recipient country consists of specifications that a proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, commodities) by the donors (See Appendix E3). Up to 339 (81.5%) of respondents expressed that foreign aid supports recipient countries to develop own strategies, improve institutional capacities and tackle corruption using locally driven strategies (See Appendix E4). The study also tells us that 285 (68.5%) respondents reported that foreign aid resources get to the rightful beneficiaries with minimal leakages (See Appendix E5). This study further indicates that 211 (50.7%) respondents reported that foreign aid resources are distributed equally between people in need in the rural and urban areas (See Appendix E6). Furthermore, the study elucidates that 340 (81.7%) perceive that regional and country 'experts' are experienced to lead opportunities in foreign aid supported research and intervention programmes in Nigeria (See Appendix E7). The study tells us that 251 (60.3%) respondents assert that the aid recipient countries have confidence in their leaders and trust that their leaders will make the right decisions and negotiations with aid donors on their behalf (See Appendix E8).

4.2.9 Summary of mean scores of variable items contributing to participants' perception of country's ownership of aid.

Figure 3 shows a summary of the mean scores of variable items contributing to participants' perception of recipient country's ownership of aid. The Figure presents the mean scores, scaled from '0' to '1' on the 'y' axis and 1 through 8 variable items on the 'x' axis. A midline is drawn to separate variable items with mean scores below 0.5 from those above 0.5. Variable items below the midline depicts 'Agree' while those above the midline indicates 'Disagree' with the statement (variable item). The strength of agreement or disagreement to the statement depends on how close the mean score is to '0' or '1', respectively.

The survey shows that majority of participants perceive that: a certain proportion of aid to the recipient country are provided in kind[3]; aid supports the country to develop institutional capacities and tackle corruption using locally driven strategies[4]; aid resources get to the rightful beneficiaries with minimal leakages[5]; aid resources are distributed equally to the needy in rural and urban areas[6]; and people in the recipient country trust their leaders will make the right decisions and negotiations with aid donors on their behalf[8].

The variable item with the greatest strength of agreement in this category is: "aid supports the country to develop institutional capacities and tackle corruption using locally driven strategies" (mean score, 0.12). The weakest strength of agreement is: "aid resources are distributed equally to the needy in rural and urban areas" (mean score, 0.45).

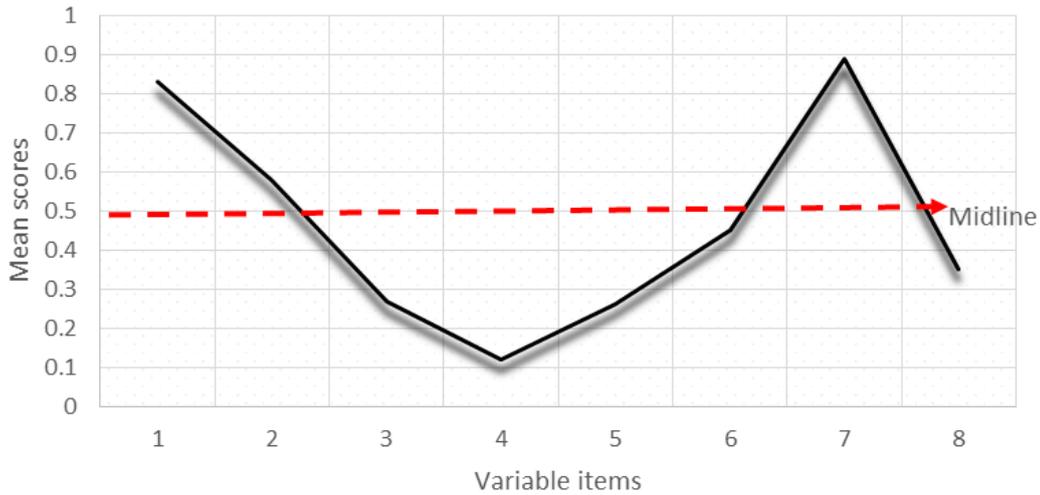


FIGURE 3: MEAN SCORES OF VARIABLE ITEMS CONTRIBUTING TO PARTICIPANTS' PERCEPTION OF COUNTRY'S OWNERSHIP OF AID (N=416)

The survey shows in Figure 3 that majority of participants indicated 'Disagree' to the following three variable items listed under country ownership of aid: aid donors are promoting practices that are alien and unwanted by the local culture and tradition[1]; aid donors select places they wish to support based on their interests and not the recipient country's strategic interests[2]; and regional and country experts are not experienced to lead aid programmes[7]. The participants' greatest strength of disagreement was with the notion that: "regional and country experts are not experienced to lead aid programmes" (mean score, 0.89).

4.2.10 Hypothesis testing: H_0 : There is no significant impact of culture on aid recipients' perception of country's ownership of aid in Nigeria

Table 3 shows the contrast between participant's geographic region of origin and their perception of country's ownership of aid in Nigeria. The study tells us that 189 (51.5%) participants agrees that local ownership of aid is demonstrated in Nigeria, while 178 (48.5%) disagrees. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 134 (55.4%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 108 (44.6%) noted 'Disagree' to the items related to the country ownership of aid in Nigeria. Of those whose geographic region of origin was northern Nigeria, 55 (44.0%) indicated 'Agree' while 70 (56.0%) noted 'Disagree' to the items related to the country ownership of aid in Nigeria.

TABLE 3: CROSSTAB SHOWING PARTICIPANTS' PERCEPTION OF COUNTRY OWNERSHIP OF AID (N=416)

		Geographic region of origin		
		Southern Nigeria	Northern Nigeria	Total
Agree	Count	134	55	189
	% within Country ownership of aid	70.9	29.1	100.0
	% within Geographic region of origin	55.4	44.0	51.5
	% of Total	36.5	15.0	51.5
Disagree	Count	108	70	178
	% within Country ownership of aid	60.7	39.3	100.0
	% within Geographic region of origin	44.6	56.0	48.5
	% of Total	29.4	19.1	48.5
Missing data	Count	32	17	49
	% Missing data	65.3	34.7	100
Total	Count	274	142	416
	% within Country ownership of aid	65.9	34.1	100.0
	% within Geographic region of origin	100.0	100.0	100.0
	% of Total	65.9	34.1	100.0

NOTE: % = Percentage.

As shown in Table 4, Chi-square test of independence supported the existence of a relationship between participants' geographic region of origin and their perception of country ownership of aid in Nigeria, $X^2 (1, n=367) = 0.047, p = < 0.05$. When compared with participants' region of residence, the Chi-square test of independence still supported the existence of an association between participants region of residence and their perception of country ownership of aid in Nigeria, $X^2 (1, n=367) = 0.032, p = < 0.05$.

TABLE 4: CHI-SQUARE TEST OF PARTICIPANTS' GEOGRAPHIC REGION OF ORIGIN AND THEIR PERCEPTION OF COUNTRY OWNERSHIP OF AID (N=416)

	Value	Df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	4.268 ^a	1	.039		
Continuity Correction ^b	3.824	1	.051		
Likelihood Ratio	4.273	1	.039		
Fisher's Exact Test				.047	.025
Linear-by-Linear Association	4.256	1	.039		
N of Valid Cases	367				
N of Missing Cases	49				
Grand Total	416				

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 60.63.

b. Computed only for a 2x2 table

To validate the results that were statistically significant with Chi-square test, the researcher repeated the analysis using ANOVA. A one-way between subjects' ANOVA was conducted to compare the impact of geographic region of origin on participants' perception of country ownership of aid in Nigeria. There was a significant impact of participants' geographic region of origin on their perception of country ownership of aid at the $p < 0.05$ level [$F(1,365) = 4.294, p = 0.039$]. As shown in Table 5, a one-way between subjects' ANOVA was also conducted to compare the impact of geographic region of residence on participants' perception of country ownership of aid in Nigeria. There was no significant impact of participants' geographic region of residence on participants' perception of country ownership of aid at the $p < 0.05$ level [$F(1,365) = 3.846, p = 0.051$].

TABLE 5: ONE-WAY BETWEEN SUBJECTS ANOVA COMPARING THE IMPACT OF GEOGRAPHIC REGION OF RESIDENCE ON PARTICIPANTS' PERCEPTION OF COUNTRY OWNERSHIP OF AID (N=416)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.956	1	.956	3.846	.051
Within Groups	90.712	365	.249		
Total	91.668	366			
Missing data	-	50			
Grand Total	-	416			

NOTE: df = Degree of freedom. F = Frequency. Sig. = Significant level.

Table 6 shows responses from the participants as further analysed using the Kruskal Wallis test of variance in order to eliminate any extraneous variables. The researcher compared results from various Likert-type items to decipher the item that had more significant impact on the participants' perception of country ownership of aid. From the study, it was found that no particular item had significant impact on the participants' perception of country ownership of aid in Nigeria

TABLE 6: KRUSKAL WALLIS TEST OF VARIANCE OF THE IMPACT OF GEOGRAPHIC REGION OF ORIGIN ON OWNERSHIP OF AID IN NIGERIA (N=416)

		Sum of Squares	df	Mean Square	F	Sig.
Aid supports locally driven strategies	Between Groups	0.089	1	0.089	0.86	0.36
	Within Groups	39.638	382	0.104		
	Total	39.727	383			
	Missing data		33			
	Grand Total		416			
Aid resources get to the rightful beneficiaries	Between Groups	0.006	1	0.006	0.03	0.86
	Within Groups					

	Within Groups	74.567	384	0.194		
	Total	74.573	385			
	Missing data		31			
	Grand Total		416			
Aid resources are distributed equally to rural and urban areas	Between Groups	0.103	1	0.103	0.41	0.52
	Within Groups	94.957	382	0.249		
	Total	95.06	383			
	Missing data		33			
	Grand Total		416			
I trust my leaders will make the right decisions on my behalf	Between Groups	0.117	1	0.117	0.51	0.47
	Within Groups	87.668	384	0.228		
	Total	87.785	385			
	Missing data		31			
	Grand Total		416			
Aid donors promote unwanted practices to local cultures	Between Groups	0.014	1	0.014	0.1	0.75
	Within Groups	54.097	386	0.14		
	Total	54.111	387			
	Missing data		29			
	Grand Total		416			
Donors select places against local interests and priorities	Between Groups	0.69	1	0.69	2.84	0.09
	Within Groups	93.497	385	0.243		
	Total	94.186	386			
	Missing data		30			

	Grand Total		416			
Aid to my country is provided in kind	Between Groups	0.053	1	0.053	0.27	0.61
	Within Groups	74.032	377	0.196		
	Total	74.084	378			
	Missing data		38			
	Grand Total		416			
Regional and country experts are not experienced to lead aid	Between Groups	0.034	1	0.034	0.35	0.56
	Within Groups	37.348	380	0.098		
	Total	37.382	381			
	Missing data		35			
	Grand Total		416			

NOTE: df = Degree of freedom. F = Frequency. Sig. = Significant level.

In order to reduce errors and address any bias, the researcher increased analytic rigor of the study by adopting the Mantel-Haenszel procedure. This was aimed to combine the various strata into a summary statistic that describes country ownership of aid by the level of the confounding factors. These confounding factors include participants' highest educational qualification, gender, marital status, age group, duration of affiliation with aid funding, professional association, and affiliation with social or cultural association. Others were religious affiliation, current employer, and geographic region of residence. The study tells us that the participants' perception of country ownership of aid was more statistically significant among participants who were ever married, $X^2 (1, n = 367) = 6.378, p = < 0.05$; participants aged 35 to 54 years old, $X^2 (1, n = 367) = 4.191, p = < 0.05$; participants whose duration of affiliation with aid funding was greater than 5 years, $X^2 (1, n = 367) = 3.911, p = < 0.05$, participants who were associated to the paramedical profession, $X^2 (1, n = 367) = 4.099, p = < 0.05$; participants whose religious affiliation was Christianity, $X^2 (1, n = 367) = 5.956, p = < 0.05$; and participants who were employed by a non-governmental association, $X^2 (1, n = 367) = 4.968, p = < 0.05$. Variables that were not statistically significant; thus, confounding factors, were as follows: educational qualification (pre-degree and post-graduate qualifications); marital status (participants who were never married); age group (ages 18 to 34 years, and greater than 55 years); duration of affiliation with aid funding (less than 5

years); professional association (medical and any other profession, other than the paramedical profession); religious affiliation (Islam and any other religion other than Christianity); current employer (governmental organisations); gender, and affiliation with social and cultural associations.

Therefore, the study reveals that majority of those who perceive that country ownership of aid was demonstrated in Nigeria were paramedical professionals, working for aid funded non-governmental organisations for over 5 years. Also, participants who were mostly Christians, in their middle ages of 35 to 54 years, and ever married. Major biases in the study were educational qualification, gender and affiliation with socio-cultural associations. The lack of statistical significance is a consequence of their role as confounding factors to the study.

The original relationship between participants' geographic region of origin and their perception of country ownership of aid was significant. When adjusted with the Mantel-Haenszel procedure, the relationship remained significant. Therefore, we conclude that there is significant impact of culture on aid recipients' perception of country ownership of aid in Nigeria.

4.3 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF MUTUAL ACCOUNTABILITY OF AID IN NIGERIA

Table 7 shows the participants' response to eight items relating to their perception of mutual accountability of aid in Nigeria. The table presents items 7.1 through 7.8, highlighting frequencies (n), proportion (%) and missing data of participants responding to each item. Table 7 also shows the grand total (frequency and percentage) of participants who agreed or disagreed, respectively, to each item listed.

TABLE 7: PARTICIPANTS' PERCEPTION OF MUTUAL ACCOUNTABILITY OF AID (N=416)

Item	Responses				
		Agree	Disagree	Missed data	Total
7.1 The government should enforce punitive measures against people who undermine policies guiding administration and management of aid funds.	f	374	13	29	416
	%	89.9	3.1	7.0	100
7.2 Organisations implementing aid projects invest maximally on beneficiaries, within reasonable Company/Organisational overheads.	f	333	50	33	416
	%	80.0	12.0	7.9	100
7.3 Foreign aid donors do not build on in-country evaluation programs, in order that the evaluations occur at regular intervals in coordination with in-country evaluations.	f	152	227	37	416
	%	36.5	54.6	8.9	100
7.4 Donors and the government of my country understand that they are mutually accountable for transparency of development results, therefore, they provide public access to information on the operations of the aid programme.	f	275	109	32	416
	%	66.1	26.2	7.7	100
7.5 Organisations implementing aid projects regularly use a plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogramme influences.	f	317	59	40	416
	%	76.2	14.2	9.6	100
7.6 Foreign aid programmes usually fail to demonstrate the value of integrated development approaches where the interrelatedness of activities necessary for human development can be demonstrated.	f	114	266	36	416
	%	27.4	63.9	8.7	100
7.7 While foreign aid donors have systems to monitor what exactly had been done and how many people had been reached, they are unable to measure impact and demonstrate value added to the country.	f	151	233	32	416
	%	36.3	56.0	7.7	100
7.8 The country is usually given insufficient or no time to change existing systems in order to adopt new 'improved' systems perpetrated by the donors; therefore, parallel systems tend to operate at the same time.	f	234	153	29	416
	%	56.3	36.8	7.0	100

NOTE. f = Number of participants. % = Per cent

This study reveals that 374 (89.9%) study respondents urge for the rule of law and punitive measures to be enforced against people who mismanage aid funds and undermine policies guiding administration and management of aid funds (See Appendix E9). It also tells us that 333 (80.0%) respondents reported that aid implementing partners invest maximally on aid beneficiaries without putting undue strain on the resources through their overhead charges (See Appendix E10). The study reveals that 227 (54.6%) study respondents perceive that

foreign aid donors build on in-country evaluation programmes and ensure that evaluations occur at regular intervals in coordination with in-country evaluation programmes (See Appendix E11). The study further shows that 275 (66.1%) respondents opine that donors and recipient country government understand that they are mutually accountable for transparency of development results, therefore, they provide public access to information on the operations of the aid programme (See Appendix E12). It was also espoused from the study that 317 (76.2%) respondents perceive that aid implementing agencies regularly use plausibility design to provide evidence of their programmes' positive and negative impacts, and take account of non-programme influences (See Appendix E13). The survey result shows that 266 (63.9%) study respondents assert that foreign aid programmes usually demonstrate the value of integrated development approaches, especially, where the interrelatedness of activities necessary for human development can be demonstrated (See Appendix E14). The survey result indicates that 233 (56.0%) respondents espouse that foreign aid is in addition to monitoring programme outputs and outcomes, also able to measure impact and demonstrate value added to the country (See Appendix E15). The survey result tells us that 234 (56.3%) of study respondents assert that the aid recipient country is usually given insufficient or no time to change existing systems in order to adopt newly introduced systems, perpetrated by the donors. Thus, two or more systems tend to operate parallel to one another.

4.3.9 Summary of mean scores of variable items contributing to participants' perception of mutual accountability of aid.

Figure 4 shows a summary of the mean scores of variable items contributing to participants' perception of mutual accountability of aid. The Figure presents the mean scores, scaled from '0' to '1' on the 'y' axis and 1 through 8 variable items on the 'x' axis. A midline is drawn to separate variable items with mean scores below 0.5 from those above 0.5. Variable items below the midline depicts 'Agree' while those above the midline indicates 'Disagree' with the statement (variable item). The strength of agreement or disagreement to the statement depends on how close the mean score is to '0' or '1', respectively.

The survey shows that majority of participants perceive that: the government should enforce punitive measures against people who undermine policies guiding the administration of aid funds[1]; aid implementing partners invest maximally on beneficiaries, within reasonable Company/organizational overheads[2]; aid donors and the recipient country understand that they are mutually accountable for transparency of development results and provide public access to information on the operations of the aid programme[4]; aid implementing partners regularly use plausibility design to provide evidence of both negative and positive programme

impact[5]; aid recipient country is usually given insufficient or no time to change existing systems in order to adopt new systems perpetrated by the donors, thereby operating parallel systems at the same time[8]. The strongest strength of agreement in this category was: “the government should enforce punitive measures against people who undermine policies guiding the administration of aid funds” (mean score, 0.03). This finding emerged with the strongest strength of agreement during the entire survey.

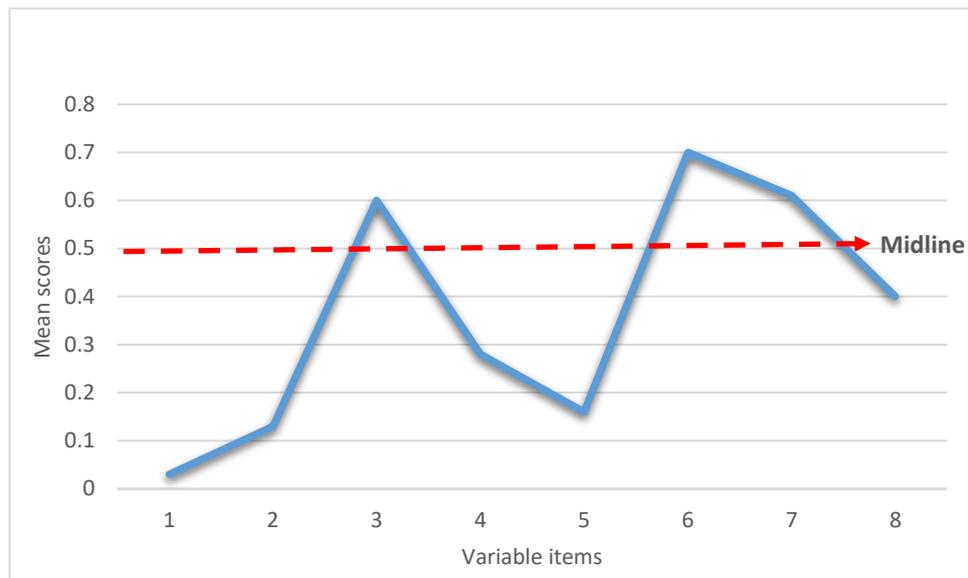


FIGURE 4: MEAN SCORES OF VARIABLE ITEMS CONTRIBUTING TO PARTICIPANTS’ PERCEPTION OF MUTUAL ACCOUNTABILITY OF AID (N=416)

As you can see from Figure 4, majority of participants indicated ‘Disagree’ to the following three variable items listed under mutual accountability of aid: aid donors do not build on in-country evaluation programmes[3]; aid fails to demonstrate the value of integrated development approaches where the interrelatedness of activities necessary for human development are demonstrated[6]; and aid programmes are unable to measure impact and demonstrate value added to the country[7]. The strongest strength of disagreement that emerged from the study was: “aid fails to demonstrate the value of integrated development approaches where the interrelatedness of activities necessary for human development are demonstrated.”

4.3.10 Hypothesis testing: H_0 : There is no significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria

Table 8 shows Chi square test of participant's geographic region of origin and their perception of mutual accountability of aid in Nigeria. It can be seen from the survey that 209 (57.7%) participants agree that mutual accountability of aid is demonstrated in Nigeria. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 140 (59.1%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 97 (40.9%) noted 'Disagree' to the items related to the mutual accountability of aid in Nigeria. Of those whose geographic region of origin was northern Nigeria, 69 (55.2%) indicated 'Agree' while 56 (44.8%) noted 'Disagree' to the items related to the mutual accountability of aid in Nigeria.

TABLE 8: CROSSTAB SHOWING PARTICIPANTS' PERCEPTION OF MUTUAL ACCOUNTABILITY OF AID (N=416)

		Geographic region of origin		
		Southern Nigeria	Northern Nigeria	Total
Agree	Count	140	69	209
	% within mutual accountability of aid	67.0	33.0	100.0
	% within Geographic region of origin	59.1	55.2	57.7
	% of Total	38.7	19.1	57.7
Disagree	Count	97	56	153
	% within mutual accountability of aid	63.4	36.6	100.0
	% within Geographic region of origin	40.9	44.8	42.3
	% of Total	26.8	15.5	42.3
Missing data	Count	35	19	54
	% Missing data	64.8	35.2	100
Total	Count	272	144	416
	% within mutual accountability of aid	65.5	34.5	100.0
	% within Geographic region of origin	100.0	100.0	100.0
	% of Total	65.5	34.5	100.0

As shown in Table 9, Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of mutual accountability of aid in Nigeria, $X^2 (1, n=362) = 0.503, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants region of residence and their perception of mutual accountability of aid in Nigeria, $X^2 (1, n=362) = 2.925, p = > 0.05$.

TABLE 9: CHI SQUARE TEST OF PARTICIPANTS' GEOGRAPHIC REGION OF ORIGIN AND THEIR PERCEPTION OF MUTUAL ACCOUNTABILITY OF AID (N=416)

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.503 ^a	1	.478		
Continuity Correction ^b	.357	1	.550		
Likelihood Ratio	.502	1	.479		
Fisher's Exact Test				.503	.275
Linear-by-Linear Association	.501	1	.479		
N of Valid Cases	362				
N of Missing Cases	54				
Grand Total	416				

NOTE: df = Degree of freedom. Sig. = Significant level.

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 52.83.

b. Computed only for a 2x2 table

4.4 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF AID ALIGNMENT TO COUNTRY SYSTEMS IN NIGERIA

Table 10 shows the participants' response to eight items relating to their perception of aid alignment to country systems in Nigeria. The table presents items 10.1 through 10.8, highlighting frequencies (n) and proportion (%), as well as missing data of participants responding to each item. Table 10 also shows the grand total (frequency and percentage) of participants who agreed or disagreed, respectively, to each item listed.

TABLE 10: PARTICIPANTS' PERCEPTION OF AID ALIGNMENT TO COUNTRY SYSTEMS (N=416)

Item	Responses			
	Agree	Disagree	Missing data	Total
10.1 Foreign aid activities have deliberately tried to change cultural norms or practices that are considered to be negative	f 295	91	30	416
	% 70.9	21.9	7.2	100
10.2 Foreign aid objectives are well aligned to my country's priorities, systems, national development strategies, and preferences	f 287	100	29	416
	% 69.0	24.0	7.0	100
10.3 Donor's capacity building interventions are integrated into host government's capacity development plans and implemented through country-led strategies	f 278	107	31	416
	% 66.8	25.7	7.5	100
10.4 Foreign aid facilitates improvement in entrepreneurship and job creation in my country	f 346	37	33	416
	% 83.2	8.9	7.9	100
10.5 Foreign aid programmes are not scientifically sound and usually designed beyond the capacity of the host country to implement	f 60	320	36	416
	% 14.4	76.9	8.7	100
10.6 Foreign aid funding to my country has increased dependency, substitution of already earmarked government spending, and increased corruption among local leadership.	f 201	184	31	416
	% 48.3	44.2	7.5	100
10.7 I trust that my country's government and community members has sufficient funds to overcome poverty; thus, does not need to depend on foreign aid.	f 209	176	31	416
	% 50.2	42.3	7.5	100
10.8 Foreign aid funding has devalued the quality of bureaucracy and undermined the rule of law in my country.	f 32	349	35	416
	% 7.7	83.9	8.4	100

NOTE. f = Number of participants. % = Per cent

It emerged from this study that 295 (70.9%) of the study respondents tells us that foreign aid activities have deliberately tried to change cultural norms or practices that are considered to be negative (See Appendix E17). The study tells us that 287 (69.0%) of the participants opine that foreign aid activities are well aligned to the aid recipient country's priorities, systems, national development strategies and preferences (See Appendix E18). The study also reveals that 278 (66.8%) participants perceive that donors' capacity building interventions are integrated into aid recipient country government's capacity development plans and

implemented through country-led strategies (See Appendix E19). Up to 346 (83.2%) participants report that foreign aid facilitates improvement in entrepreneurship and job creation in Nigeria (See Appendix E20). Majority of study participants, 320 (76.9%), reported that foreign aid programmes are scientifically sound and usually designed within the capacity of the host country to implement (See Appendix E21). About 184 (44.2%) participants expressed that foreign aid funding to the aid recipient countries has increased dependency, substitution of already earmarked government spending, and increased corruption among local leadership (See Appendix E22). Up to 176 (42.3%) participants disagrees with the opinion that aid recipient government and community members has sufficient funds to overcome poverty, thus, does not need to depend on foreign aid (See Appendix E23). The study shows that 349 (83.9%) participants opine that foreign aid funding neither devalued the quality of bureaucracy nor undermined the rule of law in aid recipient countries (See Appendix E24).

4.4.9 Summary of mean scores of variable items contributing to participants' perception of aid alignment to country systems.

Figure 5 shows a summary of the mean scores of variable items contributing to participants' perception of aid alignment to country systems. The figure presents the mean scores, scaled from '0' to '1' on the 'y' axis and 1 to 8 variable items on the 'x' axis. As can be seen from the figure, a midline is drawn to separate variable items with mean scores below 0.5 from those above 0.5. Variable items below the midline depicts 'Agree' while those above the midline indicates 'Disagree' with the statement (variable item). The strength of agreement or disagreement to the statement depends on how close the mean score is to '0' or '1', respectively.

From the study, we can see that majority of participants opine that: foreign aid change negative cultural norms or practices [1]; aid objectives are aligned to recipient country's priorities and national development strategies [2]; aid capacity building interventions are country led[3]; and aid facilitates improvement in entrepreneurship and job creation[4]. "Aid facilitates improvement in entrepreneurship and job creation," obtained the strongest agreement in this category (mean score 0.10) from the participants.

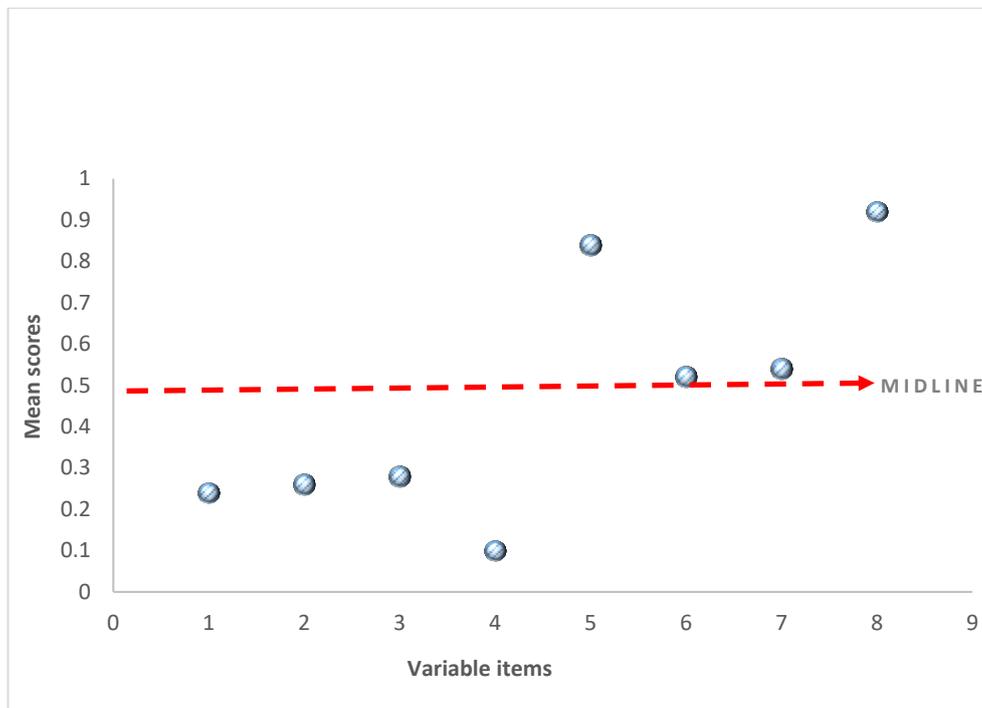


FIGURE 5: MEAN SCORES OF VARIABLE ITEMS CONTRIBUTING TO PARTICIPANTS' PERCEPTION OF AID ALIGNMENT TO COUNTRY SYSTEMS (N=416)

The study also tells us in Figure 5 that majority of participants indicated 'Disagree' to the following four variable items: aid programmes are not scientifically sound and usually designed beyond the capacity of the host country to implement[5]; aid increases dependency, substitution of already earmarked government spending, and corruption[6]; recipient country has sufficient funds to overcome poverty [7]; and aid devalues the quality of bureaucracy and undermines the rule of law in the recipient country[8]. The strongest disagreement in this category (mean score 0.92) relates to the opinion that "aid devaluates the quality of bureaucracy and undermines the rule of law in the recipient country.

4.4.10 Hypothesis testing: H_0 : There is no significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria

Table 11 shows the contrast between participant's geographic region of origin and their perception of aid alignment to country systems in Nigeria. A large proportion of the participants – 239 (64.9%) – agreed that aid to Nigeria was aligned to country systems, while 129 (35.1%) disagreed. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 161 (65.4%) participants whose reported geographic region

of origin was southern Nigeria indicated 'Agree' while 85 (34.6%) noted 'Disagree' to the items related to the alignment of aid to country systems in Nigeria. Of those whose geographic region of origin was northern Nigeria, 78 (63.9%) indicated 'Agree' while 44 (36.1%) noted 'Disagree' to the items related to the alignment of aid to country systems in Nigeria.

TABLE 11: CROSSTAB SHOWING PARTICIPANTS' PERCEPTION OF ALIGNMENT OF AID TO COUNTRY SYSTEMS (N=416)

		Geographic region of origin		
		Southern Nigeria	Northern Nigeria	Total
Agree	Count	161	78	239
	% within alignment of aid to country systems	67.4	32.6	100.0
	% within Geographic region of origin	65.4	63.9	64.9
	% of Total	43.8	21.2	64.9
Disagree	Count	85	44	129
	% within alignment of aid to country systems	65.9	34.1	100.0
	% within Geographic region of origin	34.6	36.1	35.1
	% of Total	23.1	12.0	35.1
Missing Data	Count	32	16	48
	% Missing data	66.7	33.3	100.0
Total	Count	278	138	416
	% within alignment of aid to country systems	66.8	33.2	100.0
	% within Geographic region of origin	100.0	100.0	100.0
	% of Total	66.8	33.2	100.0

NOTE: % = Percentage

As shown in Table 12, Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of aid alignment to country systems in Nigeria, $X^2 (1, n=368) = 0.082, p = > 0.05$. When compared

with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of aid alignment to country systems in Nigeria, $X^2 (1, n=368) = 3.338, p = > 0.05$.

TABLE 12: CHI-SQUARE TEST OF PARTICIPANTS' GEOGRAPHIC REGION OF ORIGIN AND THEIR PERCEPTION OF AID ALIGNMENT OF AID TO COUNTRY SYSTEMS (N=416)

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.082 ^a	1	.775		
Continuity Correction ^b	.029	1	.865		
Likelihood Ratio	.082	1	.775		
Fisher's Exact Test				.817	.431
Linear-by-Linear Association	.082	1	.775		
N of Valid Cases	368				
N of Missing Cases	48				
Grand Total	416				

NOTE: df = Degree of freedom. Sig. = Significant level

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 42.77.

b. Computed only for a 2x2 table

4.5 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF MANAGING AID FOR RESULTS IN NIGERIA

Table 13 shows the participants' response to eight items relating to their perception of managing aid for results in Nigeria. The table presents items 13.1 through 13.8, highlighting frequencies (n), proportion (%) and missing data of participants responding to each item. Table 13 also shows the grand total (frequency and percentage) of participants who agreed or disagreed, respectively, to each item listed.

TABLE 13: PARTICIPANTS' PERCEPTION OF MANAGING AID FOR RESULTS (N=416)

Item	Responses				Total data
	Agree	Disagree	Missing		
13.1 Foreign aid donors use procurement systems that are alien to local business owners; thereby placing local businesses at disadvantage of competing for contracts against their international counterparts.	f	121	265	30	416
	%	29.1	63.7	7.2	100
13.2 The policies and regulations operating in aid supported programmes around here are in conflict with my culture and tradition	f	63	324	29	416
	%	15.1	77.9	7.0	100
13.3 Transparency, accountability and strict rules and regulations are required in order to ensure people in need actually benefit from aid support to my country.	f	371	17	28	416
	%	89.2	4.1	6.7	100
13.4 Foreign aid donors generate huge databases and constantly build local capacity in data use for programme management decision making.	f	372	18	26	416
	%	89.4	4.3	6.3	100
13.5 The government of my country co-ordinate with donors to focus on producing and measuring results, through effective programme monitoring and evaluation	f	337	52	27	416
	%	81.0	12.5	6.5	100
13.6 My country have transparent, measurable assessment frameworks to measure aid progress and assess results.	f	199	190	27	416
	%	47.8	45.7	6.5	100
13.7 People around here believe that their wellbeing and security lies in the hands of God; therefore, foreign aid programmes can do nothing about it.	f	76	315	25	416
	%	18.3	75.7	6.0	100
13.8 People around here believe that their time matters so much to them; yet, service providers fail to respect their time whenever they attend foreign aid supported programmes or services.	f	132	261	23	416
	%	31.7	62.7	5.5	100

NOTE. f = Number of participants. % = Per cent

It emerged from this study that 265 (63.7%) participants opine that foreign aid donors do not use procurement systems that are alien to local business owners. The study also reveals that local businesses are not placed at disadvantage of competing for contracts against their

international counterparts (See Appendix E25). The study shows that 324 (77.9%) participants opine that the policies and regulations operating in aid supported programmes in Nigeria are not in conflict with the local culture and tradition (See Appendix E26). The study tells us that 371 (89.2%) participants perceive that transparency, accountability and strict rules and regulations are required in order to ensure people in need actually benefit from aid support to their country (See Appendix E27). Furthermore, the study tells us that 372 (89.4%) participants expressed that foreign aid donors generate huge database and constantly build local capacity in data use for programme management decision making (See Appendix E28). The study tells us that 337 (81.0%) participants alludes that the government of Nigeria coordinate with donors to focus on producing and measuring results, through effective programme monitoring and evaluation (See Appendix E29). The study also reveals that 199 (47.8%) participants agree that Nigeria have transparent, measurable assessment frameworks to measure aid progress and assess results (See Appendix E30). The study reveals the opinion of 315 (75.7%) participants who voiced that although people in Nigeria may put their trust in God, they also need foreign aid donations to complement their needs (See Appendix E31). Finally, the study reveals the views of 261 (62.7%) participants that although people in Nigeria believe that their time matters so much to them, they could not recall any intentional failure by foreign aid supported programmes/services to respect their time.

4.5.9 Summary of mean scores of variable items contributing to participants' perception of managing aid for results.

Figure 6 shows a summary of the mean scores of variable items contributing to participants' perception of managing aid for results. The Figure presents the mean scores, scaled from '0' to '1' on the 'y' axis and 1 through 8 variable items on the 'x' axis. A midline was drawn to separate variable items with mean scores below 0.5 from those above 0.5. Variable items below the midline depicts 'Agree' while those above the midline indicates 'Disagree' with the statement (variable item). The strength of agreement or disagreement to the statement depends on how close the mean score is to '0' or '1', respectively.

The study tells us that majority of participants perceive that: transparency, accountability and strict rules and regulations are required in aid administration [3]; aid generates huge databases and builds local capacity in data use[4]; host government coordinate with donors to focus on effective programme monitoring and evaluation[5]; and aid recipient country have a transparent framework for measuring aid progress[6]. The variable item with the greatest strength of agreement in this category is: "transparency, accountability and strict rules and regulations are required in aid administration" (mean score, 0.04). The weakest strength of

agreement is with: aid recipient country have a transparent framework for measuring aid progress (mean score, 0.49).

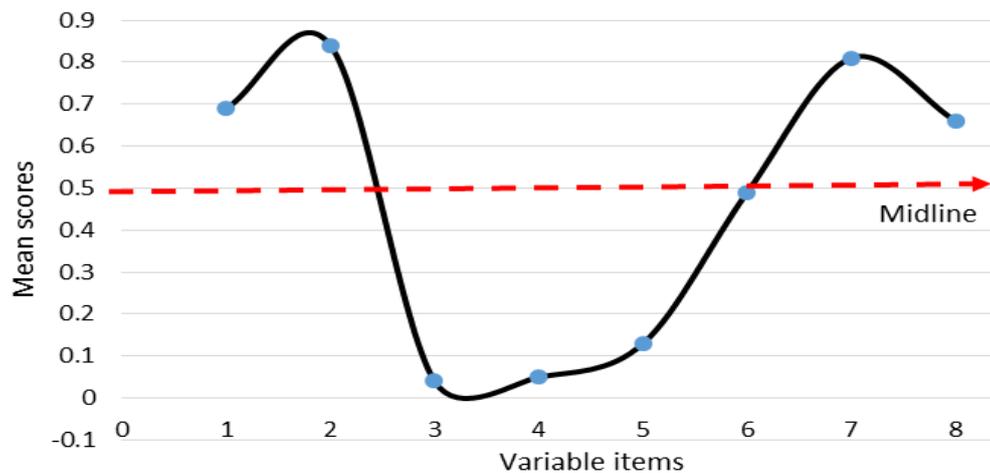


FIGURE 6: MEAN SCORES OF VARIABLE ITEMS CONTRIBUTING TO PARTICIPANTS' PERCEPTION OF MANAGING AID FOR RESULTS (N=416)

Figure 6 also tells us that majority of participants indicated 'Disagree' to the following four variable items in this category: donor procurement systems are alien to local business owners[1]; donor policies and regulations conflict with local culture and tradition[2]; people in the recipient country believe that their wellbeing and security lies in God's hands and aid programmes can do nothing about it[6]; time matters so much to people around here but aid programmes fail to respect the time[8].

4.5.10 Hypothesis testing: H_0 : There is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria

As can be seen from Table 14, up to 266 (70.6%) participants agreed that foreign donors were managing aid for results in Nigeria, while 111 (29.4%) disagreed. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 172 (69.6%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 75 (30.4%) noted 'Disagree' to the items related to managing aid for results in Nigeria. Of those whose geographic region of origin was northern Nigeria, 94 (72.3%) indicated 'Agree' while 36 (27.7%) noted 'Disagree' to the items related to managing aid for results in Nigeria.

TABLE 14: CROSSTAB SHOWING PARTICIPANTS' PERCEPTION OF MANAGING AID FOR RESULTS (N=416)

		Geographic region of origin		
		Southern Nigeria	Northern Nigeria	Total
Agree	Count	172	94	266
	% within managing aid for results	64.7	35.3	100.0
	% within Geographic region of origin	69.6	72.3	70.6
	% of Total	45.6	24.9	70.6
Disagree	Count	75	36	111
	% within managing aid for results	67.6	32.4	100.0
	% within Geographic region of origin	30.4	27.7	29.4
	% of Total	19.9	9.5	29.4
Missing Data	Count	26	13	39
	% of Missing data	66.7	33.3	100.0
Total	Count	273	143	416
	% within managing aid for results	65.5	34.5	100.0
	% within Geographic region of origin	100.0	100.0	100.0
	% of Total	65.5	34.5	100.0

NOTE: % = Percentage

As shown in Table 15, Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of managing aid for results in Nigeria, $X^2 (1, n=377) = 0.635, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of managing aid for results in Nigeria, $X^2 (1, n=377) = 0.329, p = > 0.05$.

TABLE 15: CHI-SQUARE TEST OF PARTICIPANTS' GEOGRAPHIC REGION OF ORIGIN AND THEIR PERCEPTION OF MANAGING AID FOR RESULTS (N=416)

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.293 ^a	1	.588		
Continuity Correction ^b	.178	1	.673		
Likelihood Ratio	.294	1	.587		
Fisher's Exact Test				.635	.338
Linear-by-Linear Association	.292	1	.589		
N of Valid Cases	377				
N of Missing Cases	39				
Grand Total	416				

NOTE: df = Degree of freedom. Sig. = Significant level

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 38.28.

b. Computed only for a 2x2 table

From the study, we can see that no relationship exists between both participants' geographic region of origin and region of residence in Nigeria, thereby, needless to carry out further data analysis on this variable. Therefore, we conclude that there is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria.

4.6 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF HARMONISATION OF AID IN NIGERIA

Table 16 shows the participants' response to eight items relating to their perception of managing aid for results in Nigeria. The table presents items 16.1 through 16.8, highlighting frequencies (n) and proportion (%), as well as missing data of participants responding to each item. Table 16 also shows the grand total (frequency and percentage) of participants who agreed or disagreed, respectively, to each item listed.

TABLE 16: PARTICIPANTS' PERCEPTION OF HARMONISATION OF AID (N=416)

Item	Responses				Total
	Agree	Disagree	Missing data		
16.1 All foreign aid donors rely on the country's culture of reporting and monitoring systems, and adopt them as their principle of operation.	f	92	290	34	416
	%	22.1	69.7	8.2	100
16.2 There is wide variation in programme incentives, (such as travel reimbursement, per diem payment, salary supplementation, etc.) provided by donors in the country.	f	290	89	37	416
	%	69.7	21.4	8.9	100
16.3 Foreign aid donors have strong respect for each other's tradition, knowledge and areas of expertise and avoid duplication of cost and effort.	f	264	116	36	416
	%	63.5	27.9	8.7	100
16.4 Foreign aid donors' co-ordinate their financial aid and capacity building activities with that of other donors operating in the same country	f	188	190	38	416
	%	45.2	45.7	9.1	100
16.5 The wide variety of foreign aid donor requirements and expectations are generating unproductive transaction costs causing confusion among aid recipient countries.	f	116	264	36	416
	%	27.9	63.5	8.7	100
16.6 Unco-ordinated foreign aid flow to my country have set confusion in planning and decreased government investment in economic development and poverty alleviation.	f	190	190	36	416
	%	45.7	45.7	8.7	100
16.7 I will prefer that all foreign aid donors pool their resources together and handover to the government of my country to decide and administer based on priority needs of the country.	f	48	336	32	416
	%	11.5	80.8	7.7	100
16.8 There have been too many donors in too many states, stretched across many projects, leading to duplication of efforts.	f	153	234	29	416
	%	36.8	56.3	7.0	100

NOTE. f = Number of participants. % = Per cent

The study tells us that 290 (69.7%) participants opine that foreign aid donors do not adopt the recipient country's culture of monitoring and reporting systems. Therefore, they set up and run parallel systems in the same country (See Appendix E33). The study tells us that 290 (69.7%) participants assert that foreign aid donors have perpetrated and allowed wide variation in programme incentives to thrive in the country (See Appendix E34). This study

shows that 264 (63.5%) participants perceive that foreign aid donors recognize each other's competitive advantage and collaborate to avoid duplication of cost and effort (See Appendix E35). With 190 (45.7%) participants expressing opinions, the study shows a near neutral position on the assertion that foreign aid donors coordinate their financial aid and capacity building activities with other donors operating in the same space (See Appendix E36). Up to 264 (63.5%) study participants opine that foreign aid requirements neither generate unproductive transaction costs, nor cause confusion among aid recipient countries (See Appendix E37). Furthermore, an equal proportion of study participants (190 (45.7%)) agreed and another disagreed that foreign aid flow to aid recipient countries decreased government investment in economic development and poverty alleviation (See Appendix E38). The study further tells us that 336 (80.8%) participants would not like donor funds to be pooled and handed over to the aid recipient country government for purposes of aid administration (See Appendix E39). Finally, this study revealed the opinions of 234 (56.3%) participants that too many donors in too many states is not obvious in Nigeria (See Appendix E40).

4.6.9 Summary of mean scores of variable items contributing to participants' perception of harmonisation of aid.

Figure 7 shows a summary of the mean scores of variable items contributing to participants' perception of harmonisation of aid. The Figure presents the mean scores, scaled from '0' to '1' on the 'y' axis and 1 through 8 variable items on the 'x' axis. A midline is drawn to separate variable items with mean scores below 0.5 from those above 0.5. Variable items below the midline depicts 'Agree' while those above the midline indicates 'Disagree' with the statement (variable item). The strength of agreement or disagreement to the statement depends on how close the mean score is to '0' or '1', respectively.

The survey shows that majority of participants agree that: aid brought about wide variations in provision of programme incentives [2]; aid donors have respect for each other's strengths and expertise, thereby, avoid duplication of cost and effort [3]. The strongest agreement in this category was that "aid brought about wide variations in provision of programme incentives" (mean score, 0.23). Participants were however, undecided on the view that donors coordinate aid funds and local capacity building activities among themselves [4].

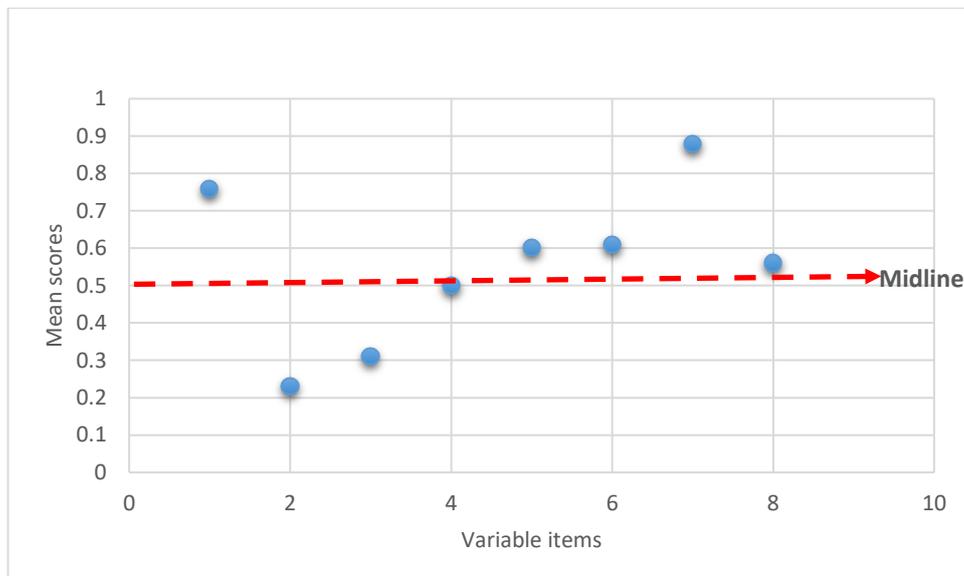


FIGURE 7: MEAN SCORES OF VARIABLE ITEMS CONTRIBUTING TO PARTICIPANTS' PERCEPTION OF HARMONISATION OF AID (N=416)

As can be seen from Figure 7, majority of participants indicated 'Disagree' against the following statements: aid donors rely on local culture of monitoring and reporting[1]; wide variety of donor requirement and expectations are generating unproductive transaction costs and causing confusion in the aid receiving country [5]; aid decreased government investment in economic development and poverty alleviation[6]; pool aid funds and handover to the host government to manage [7]; and there are too many donors in too many states, leading to duplication of efforts [8]. The strongest disagreement raised by participants was on the call to "pool aid funds and hand over to the host government to manage."

4.6.10 Hypothesis testing: H_0 : There is no significant impact of culture on aid recipients' perception of harmonisation of aid in Nigeria

From the study, Table 17 shows the contrast between participant's geographic region of origin and their perception of harmonisation of aid in Nigeria. The study tells us that 376 (100%) participants disagrees that harmonisation of aid is palpable in Nigeria. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 248 (100%) participants whose reported geographic region of origin was southern Nigeria indicated 'Disagree' while 0 (0.0%) noted 'Agree' to the items related to the harmonisation of aid in Nigeria. Of those whose geographic region of origin was northern Nigeria, 128 (100%) indicated 'Disagree' while 0 (0%) noted 'Agree' to the items related to the harmonisation of aid in Nigeria.

TABLE 17: CROSSTAB SHOWING PARTICIPANTS' PERCEPTION OF HARMONISATION OF AID (N=416)

		Geographic region of origin		
		Southern Nigeria	Northern Nigeria	Total
Disagree	Count	248	128	376
	% within harmonisation of aid	66.0	34.0	100.0
	% within Geographic region of origin	100.0	100.0	100.0
	% of Total	66.0	34.0	100.0
Missing Data	Count	26	14	40
	% of Missing data	65.0	35.0	100.0
Total	Count	274	142	416
	% within harmonisation of aid	66.0	34.0	100.0
	% within Geographic region of origin	100.0	100.0	100.0
	% of Total	66.0	34.0	100.0

NOTE: % = Percentage

As shown in Table 18, Chi-square test of independence could not yield any credible results because participants' perception of harmonization of aid in Nigeria was constant.

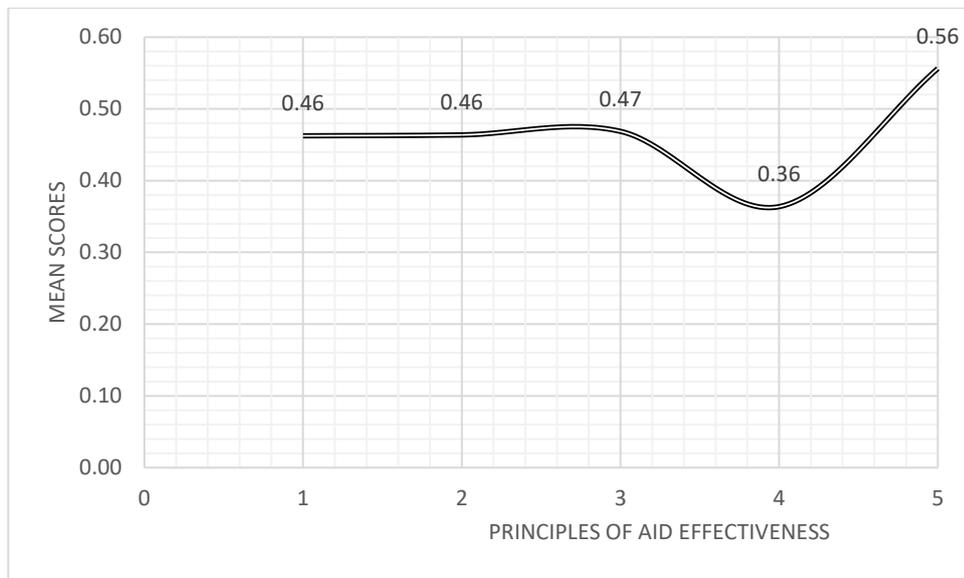
TABLE 18: CHI-SQUARE TEST OF PARTICIPANTS' GEOGRAPHIC REGION OF ORIGIN AND THEIR PERCEPTION OF HARMONISATION OF AID (N=416)

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	376
N of Missing Cases	40
Grand Total	416

a. No statistics are computed because participants' perception of harmonization of aid in Nigeria was constant.

4.7 MEAN SCORES AND P-VALUES OF PARTICIPANTS' PERCEPTION OF AID MEASURED AGAINST EACH OF THE PRINCIPLES OF AID EFFECTIVENESS

Figure 8 shows the mean scores of participants' perception of aid in Nigeria, measured against each of the principles of aid effectiveness. As can be seen from the study, the mean scores indicate that participants agree to the effectiveness of aid across four principle areas; thus, aid alignment to country systems, managing aid for results, country ownership of aid, and mutual accountability of aid. The study also shows through the mean scores that participants disagree with the effectiveness of harmonization of aid in Nigeria.



Legend: 1). Alignment of aid to country systems. 2). Managing aid for results. 3). Country ownership of aid. 4). Mutual accountability of aid. 5). Harmonisation of aid

FIGURE 8: MEAN SCORES OF PARTICIPANTS' PERCEPTION OF AID MEASURED AGAINST EACH OF THE PRINCIPLES OF AID EFFECTIVENESS (N=416)

To determine the impact of culture on aid workers' perception of aid effectiveness in Nigeria, the Chi-square test of independence rejected all except the existence of a relationship between the participants' geographic region of origin (or residence) and their perception of country ownership of aid. When further analysis was conducted using one-way between subjects' ANOVA (see Table 19, below), there was a significant impact of participants' geographic region of origin on country ownership of aid at the $p < 0.05$ level [$F(1,365) = 4.294, p = 0.039$]. There was no significant impact of participants' geographic region of residence on country ownership of aid at the $p < 0.05$ level [$F(1,365) = 3.846, p = 0.051$].

TABLE 19: CORRELATION TABLE USING RESULTS FROM ANOVA

<i>Dimension of culture</i>	<i>Geographic region of residence</i>	<i>Geographic region of origin</i>
Alignment of aid to country systems.	Not significant	Not significant
Managing aid for results.	Not significant	Not significant
Country ownership of aid.	Not significant	Significant
Mutual accountability of aid.	Not significant	Not significant
Harmonisation of aid	Not significant	Not significant

4.8 TEST FOR CORRELATION BETWEEN THE PRINCIPLES OF AID EFFECTIVENESS

The researcher applied the Pearson product-moment correlation coefficient to compute the relationships between the key variables of the principles of aid effectiveness. The following results emerged from the test, as set out on Table 20, below:

A Pearson product-moment correlation coefficient was computed to assess the relationship between alignment of aid to country systems and managing aid for results. There was a positive correlation between the two variables, $r = .510$, $n = 353$, $p = .000$. Overall, there was a perfect, positive correlation between alignment of aid to country systems and managing aid for results. Similarly, perfect, positive correlations were observed between alignment of aid to country systems and country ownership of aid ($r = .488$, $n = 340$, $p = .000$); mutual accountability of aid ($r = .498$, $n = 336$, $p = .000$); and harmonization of aid ($r = .300$, $n = 350$, $p = .000$).

A Pearson product-moment correlation coefficient was computed to assess the relationship between managing aid for results and country ownership of aid. There was a positive correlation between the two variables, $r = .500$, $n = 351$, $p = .000$. Overall, there was a perfect, positive correlation between managing aid for results and country ownership of aid. Similarly, perfect, positive correlations were also observed between managing aid for results and mutual accountability of aid ($r = .444$, $n = 348$, $p = .000$); and harmonization of aid ($r = .212$, $n = 359$, $p = .000$). A perfect, positive correlation also existed between country ownership of

aid and mutual accountability ($r = .512$, $n = 350$, $p = .000$); and harmonisation of aid ($r = .271$, $n = 358$, $p = .000$).

TABLE 20: PEARSON PRODUCT-MOMENT CORRELATION COEFFICIENT BETWEEN THE PRINCIPLES OF AID EFFECTIVENESS (N=416)

Correlation	r	n	md	N	p
Relationship between alignment of aid to country systems and managing aid for results	0.51	335	81	416	0
Relationship between alignment of aid to country systems and country ownership of aid	0.488	340	76	416	0
Relationship between alignment of aid to country systems and mutual accountability of aid	0.498	336	80	416	0
Relationship between alignment of aid to country systems and harmonisation of aid	0.3	350	66	416	0
Relationship between managing aid for results and country ownership of aid	0.5	351	65	416	0
Relationship between managing aid for results and mutual accountability of aid	0.444	348	68	416	0
Relationship between managing aid for results and harmonisation of aid	0.212	359	57	416	0
Relationship between country ownership of aid and mutual accountability of aid	0.512	350	66	416	0
Relationship between country ownership of aid and harmonisation of aid	0.271	358	58	416	0
Relationship between mutual accountability of aid harmonisation of aid	0.396	358	58	416	0

Note: r(correlation coefficient); n(valid data); md(missing data); N(total population of the study); p(result)

A Pearson product-moment correlation coefficient was computed to assess the relationship between mutual accountability of aid and harmonisation of aid. There was a positive correlation between the two variables, $r = .396$, $n = 354$, $p = .000$. Overall, there was a perfect, positive correlation between mutual accountability of aid and harmonisation of aid.

4.8 CONCLUSION

This chapter addressed the analysis, presentation and description of results that emerged from this study. It emerged from the study that participants agree to the effectiveness of aid across all principles of aid effectiveness, except the effectiveness of harmonization of aid in Nigeria. To determine the impact of culture on aid workers' perception of aid effectiveness in Nigeria, the Chi-square test of independence and one-way between subjects ANOVA, shows a significant impact of participants' geographic region of origin (used as proxy for culture) on country ownership of aid. No other significant relationship was accepted in this study.

The next chapter (Chapter 5) concerns discussion of research findings.

CHAPTER 5

DISCUSSION OF RESEARCH FINDINGS

5.1 INTRODUCTION

The previous chapter described the analysis, presentation and description of the research findings. This chapter discusses the research findings.

The analytic survey research design was adopted in this study. Data collection was executed through computerized self-administered Qualtrics web-based survey, using Likert scale questionnaires. Likert scale questionnaire was distributed to 846 randomly selected aid supported project employees that formed the sampling frame across all geographic regions of Nigeria. With a response rate of 53.8 per cent, the process of data cleaning left 416 returned questionnaires valid and analyzable. This was composed of responses from 300 (72.1%) males and 116 (27.9%) females, respectively. This represents 49.2 per cent of the total questionnaires (846) distributed. Descriptive (frequencies) and inferential (Chi-square and ANOVA) statistics were utilized in this study.

Descriptive statistics (frequencies) was applied across all individual variable items. The Chi-square test of independence was also applied across all individual variable items. Of all the individual variable items analysed, one was found statistically significant and thus, specifically reported. Chi-square test results for all other individual variable items were therefore, discarded. Furthermore, all individual variable items were grouped into eight individual items each, to form a total of five group variable items, in line with the principles of aid effectiveness as structured on the conceptual framework. All group variable items were then analysed using Chi-square test of independence and the test results reported. Of all the five group variable items tested, country ownership of aid was statistically significant with the participants' geographic region of origin, as well as their geographic region of residence. For the remaining four group variables where statistical significance was rejected, the results were reported as final, and no further analysis was conducted. The results were determined sufficient, based on saturation of the analysis to the point that no further changes were anticipated in the result. Therefore, no further analysis was deemed necessary, given that the result will remain insignificant even with further tests. However, for the one that statistical significance was supported, a further analysis was done to validate the result, using one-way

between subjects' ANOVA. Where statistical significance was rejected (i.e, country ownership versus participants' geographic region of residence), the result was recorded as final and no further tests conducted. Where statistical significance was supported (i.e, country ownership versus participants' geographic region of origin), a further analysis was conducted. Thus, in order to increase statistical rigor and control for biases, the Kruskal Wallis test of variance and Mantel-Haenszel procedures were conducted. A Pearson product-moment correlation coefficient was computed to assess the relationship between the various variables that compose the principles of aid effectiveness. Overall, there was perfect, positive correlation between alignment of aid to country systems and managing aid for results ($r = .510$, $n = 353$, $p = .000$); country ownership of aid ($r = .488$, $n = 340$, $p = .000$); mutual accountability of aid ($r = .498$, $n = 336$, $p = .000$); and harmonization of aid ($r = .300$, $n = 350$, $p = .000$). There was also perfect, positive correlation between managing aid for results and country ownership of aid ($r = .500$, $n = 351$, $p = .000$); mutual accountability of aid ($r = .444$, $n = 348$, $p = .000$); and harmonization of aid ($r = .212$, $n = 359$, $p = .000$). A perfect, positive correlation also existed between country ownership of aid and mutual accountability ($r = .512$, $n = 350$, $p = .000$); harmonisation of aid ($r = .271$, $n = 358$, $p = .000$). The Pearson product-moment correlation coefficient also showed perfect, positive correlation between mutual accountability of aid and harmonisation of aid ($r = .396$, $n = 354$, $p = .000$). Details of these analysis are shown on Table 20.

The discussion of research findings was guided by the conceptual framework that underpinned the study. This cued from the Geert Hofstede's dimensions of national culture which served as the main theoretical framework for the study. To develop the conceptual framework, the Geert Hofstede's dimensions of national culture was blended with the Easterly and Pfutze's best practice dimensions of quality aid (Easterly & Pfutze 2008) as well as the five principles that make aid effective (Paris Declaration on Aid Effectiveness 2005). Through the conceptual framework, the research findings espouse the interrelationships between the dimensions of national culture, the best practices of quality aid and the principles of aid effectiveness as perceived by research participants in this study. Throughout the study, participants' geographic region of origin was utilized as proxy for each survey respondent's culture, while controlling for the effects of their geographic region of residence, among other confounding factors. The discussion is presented under five original research objectives, which reflects the various features of the conceptual framework used in this study.

5.1.1 Demographic characteristics of participants

There were 300 (72.1%) male and 116 (27.9%) female participants involved in the study. Up to 95.7 per cent of the participants were within the age group of 25 to 54 years. Majority of the participants (316, 78.1%) were ever married while 86 (21.9%) were never married. Up to

337 (81.0%) participants were Christians while 72 (17.3%) were affiliated to the Islamic religion. The study tells us that over half of the participants - 225 (54.1%) – reported having over 5 years' duration of affiliation with aid funding. The majority (251, 60.3%) of the participants did not belong to any social or cultural association. The survey also tells us that among the participants studied, 234 (56.3%) holds pre-degree and graduate qualifications, while 182 (43.8%) holds post-graduate qualifications. Up to 382 (91.8%) participants were employed by non-governmental organisations (NGO) and 31 (7.5%) by the host government. Majority of the participants – 234 (56.3%) – were affiliated to other professions other than medical (104, 25.0%) and paramedical (78, 18.8%) professions, respectively.

5.2 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF COUNTRY'S OWNERSHIP OF AID IN NIGERIA

In the conceptual framework of this study, the ownership of aid relates to the power distance dimension of national culture. The power distance dimension was elaborated by Mooij and Hofstede (2010) as the extent to which less powerful members of a society accept and expect that power is distributed unequally. This represents inequality (more versus less), but defined from below, not from above. Hofstede (no date) report that Nigeria scores high on this dimension (score of 80) which means that people accept a hierarchical order in which everybody has a place and which needs no further justification. An understanding of 'power distance' dimension of national culture as well as the 'ownership' principle of aid effectiveness will help donors and developing countries make informed decisions on selectivity of aid. That is, allocating aid towards those really in need (pro-poor). Thereby, increasing aid impact and yielding aid effectiveness.

Table 3 shows the contrast between participant's geographic region of origin and their perception of country's ownership of aid in Nigeria. The study tells us that 189 (51.5%) participants agrees that local ownership of aid is demonstrated in Nigeria, while 178 (48.5%) disagrees. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 134 (55.4%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 108 (44.6%) noted 'Disagree' to the items related to the country ownership of aid in Nigeria. Of those whose geographic region of origin was northern Nigeria, 55 (44.0%) indicated 'Agree' while 70(56.0%) noted 'Disagree' to the items related to the country ownership of aid in Nigeria.

Chi-square test of independence supported the existence of a relationship between participants' geographic region of origin and their perception of country ownership of aid in Nigeria, $X^2 (1, n=367) = 0.047, p = < 0.05$. When compared with participants' region of

residence, the Chi-square test of independence still supported the existence of an association between participants' region of residence and their perception of country ownership of aid in Nigeria, $X^2 (1, n=367) = 0.032, p = < 0.05$.

To verify the results that were statistically significant with Chi-square test, the researcher repeated the analysis using ANOVA. A one-way between subjects' ANOVA was conducted to compare the impact of geographic region of origin on participants' perception of country ownership of aid in Nigeria. There was a significant impact of participants' geographic region of origin on country ownership of aid at the $p < 0.05$ level [$F (1,365) = 4.294, p = 0.039$]. A one-way between subjects' ANOVA was also conducted to compare the impact of geographic region of residence on participants' perception of country ownership of aid in Nigeria. There was no significant impact of participants' geographic region of residence on country ownership of aid at the $p < 0.05$ level [$F (1,365) = 3.846, p = 0.051$].

Table 6 shows responses from the participants as further analysed using the Kruskal Wallis test of variance in order to eliminate any extraneous variables. The researcher compared results from various Likert-type items to decipher the item that had more significant impact on the participants' perception of country ownership of aid. From the study, it was found that no particular item had significant impact on the participants' perception of country ownership of aid in Nigeria.

In order to reduce errors and address any bias, the researcher increased analytic rigor of the study by adopting the Mantel-Haenszel procedure. This was aimed to combine the various strata into a summary statistic that describes country ownership of aid by the level of the confounding factors. The study reveals that majority of those who perceive that country ownership of aid was demonstrated in Nigeria were paramedical professionals, working for aid funded non-governmental organisations for over 5 years. Also, those who were mostly Christians, in their middle ages of 35 to 54 years, and ever married. This finding explains that middle aged persons with reasonable years of experience on aid projects perceive aid ownership more positively than their contemporaries that are not directly involved in aid work. Similarly, the study shows that people's marital status, religious and professional affiliations impact their perception of aid ownership. Major biases in the study were educational qualification, gender and affiliation with socio-cultural associations.

Additionally, eight key findings emerged from this culture dimension of the study, linking the power distance dimension of culture to aid focus on those in need (pro-poor). Each finding has been supported by a brief description and similar studies from the literature. The eight key findings of this dimension of culture are discussed below:

5.2.1 Aid donors promote practices that are locally driven and wanted by the local tradition and culture.

It emerged from this study that aid donors promote practices that are locally driven and wanted by the local tradition and culture. This finding was supported by 77.6 percent of the surveyed participants. For example, edutainment initiatives, such as Soul City in South Africa, have shown promise in changing cultural and social norms and attitudes associated with violent behaviour (WHO 2009). Oxfam Research Report (2015) reports that the United States Agency for International Development (USAID) intends to strengthen partner country capacity to implement programmes, enhance local solutions, promote country ownership, and increase sustainability. In 2010, only 9.7 percent of USAID funds were provided directly to local entities. In 2014, that amount was 19.7 percent. By 2015, USAID hopes to increase that amount to 30 percent (Oxfam Research Report 2015). Thereby discountenancing the argument by Hofstede, Hofstede and Minkov (2010) that aid donors were simply extending their standards of living that were unwanted by the local tradition and culture. This finding is also inconsistent with assertions by Bandyopadhyay and Vermann (2009) that aid is focused substantially on security concerns, marked especially by the watershed event of September 2011.

WHO (2009) alludes that often cultural and social norm interventions are integrated with strategies, such as training in conflict resolution skills, role modelling or community-based activities (e.g. micro-loans). This makes it difficult to isolate the independent effects of interventions for changing norms related to violence. Rarely, however, are they thoroughly evaluated, making it currently difficult to assess their effectiveness (WHO 2009).

5.2.2 Foreign aid donor countries select places they wish to support based on the country's strategic interest and the interest of the local people they support.

It emerged from this study that foreign aid donor countries select places they wish to support based on the country's strategic interest and the interest of the local people they support. This finding was supported by 54.1 per cent of the surveyed participants. ActionAid (2011) corroborates that when aid is given in such a way that it supports poor countries to lead their own development, be more accountable to their own people, and mobilize more of their own resources, then aid itself contributes to reducing aid dependency. Therefore, an aid programme can only succeed if programme beneficiaries are substantially involved from the visioning phase of the aid support. Thereby, thinking together, planning together, doing together and evaluating together will generate greater impact. ActionAid (2011) maintains

that the government of Rwanda mapped government and donor aid projects and spending – allowing for identification of overcrowded and poorly funded sectors. Thus, redistributing aid across sectors, reducing duplication and transaction costs. Rwanda’s Single Project Implementation Unit oversees all domestic and external projects – allowing donors to use Rwanda’s own procurement and financial systems, cutting duplicate systems and costs (ActionAid 2011). This finding counteracts arguments by certain scholars that aid is used as a means to increase the donor country’s exports (Commission for Africa 2005; IMF & World Bank 2005; United Nations Development Program 2005; Easterly & Williamson 2011). The finding also debunks assertions by Charron (2011) that aid is argued by many to be tied with the political agenda of the donor country and less focused on reducing the gap between the rich and the poor through “good governance” reform in the recipient country.

5.2.3 Foreign aid to Nigeria consists of specifications that a proportion of the financial assistance must be provided in kind.

It emerged from this study that foreign aid to Nigeria consist of specifications that a proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, and commodities) by the aid provider. This finding was supported by 66.8 percent of the surveyed participants. In kind or tied aid demoralizes local people’s morale, creates brain drain, frustrates economic growth and increases poverty, among others. OECD (2010) and ActionAid (2011) advance that there has been some progress in reducing tied aid over the last few years – untied aid overall increased from 46 per cent in 2000 to 76 per cent in 2007. The countries with the highest remaining proportions of substandard tied aid in their bilateral ODA are Greece, Portugal and Korea; Italy, the US and Austria do next worst (OECD 2010, ActionAid 2011). Meanwhile the UK, Ireland, Norway, Luxembourg and Sweden have no or virtually no tied aid, and serve as models for other donors in this respect (OECD 2010, ActionAid 2011). Shilgba (2014) argues that any foreign aid that frustrates entrepreneurship and job creation is bad for Africa. Adding that if a development assistance loan is granted that requires importation of a particular commodity from a foreign destination and this stops local production of the commodity or results in the shut-down of local industries that produce that commodity, then it is bad aid (Shilgba 2014). If foreign aid secures jobs in the donor countries while taking away jobs in the recipient countries, then that is bad aid to the recipient countries. Shilgba (2014) added that foreign aid that requires bringing in experts and technicians from the donor countries to “help” Africa, and yet leaves Africa without any addition to her skills base is bad aid. With tied aid, not only are benefits flowing back to the donor country, but consultants hired under these circumstances often have poor incentives to respect recipient country’s priorities and lack essential local knowledge (Easterly and

Williamson 2011, IMF & World Bank 2010; United Nations Millennium Project 2005). Against this background, it is essential for donor countries to respect the guidelines from the Paris Declaration of Aid Effectiveness (2005) by avoiding provision of in kind aid. Aid should focus on building local capacity for sustainable growth and development.

5.2.4 Foreign aid supports the country to develop own strategies, improve institutional capacities and tackle corruption using locally driven strategies.

It emerged from this study that foreign aid supports the country to develop own strategies, improve institutional capacities and tackle corruption using locally driven strategies. This finding was supported by 81.5 percent of the surveyed participants. The panacea to the effectiveness of aid is to assess the country's architecture and systems for strengths, weaknesses, opportunities and threats. Then, utilize the local strengths and opportunities to deal with the weaknesses and threats. This means, developing own strategies, improving institutional capacities to manage aid (as well as other domestic funds) and tackle corruption. The Oxfam Research Report (2015) recommends that donors should adopt a locally driven approach to development by working with local partners first, giving them support to take on the challenge of reforming dysfunctional institutions. Local stakeholders, especially citizens, are critical to fighting corruption because they live and work in the dysfunctional systems in which corruption thrives. By exercising formal and informal sources of power via existing relationships in countries, villages, towns, and even government institutions, a locally driven approach empowers citizens and their state to collaboratively solve problems, reduce corruption, and improve government service delivery (Oxfam Research Report 2015).

The Paris Declaration of Aid Effectiveness (2005) highlights the principle of country ownership as that principle which relates to the ability of developing countries to set their own development goals and strategies, improve their institutions and tackle corruption. Oxfam Research Report (2015) re-iterate that instead of simply seeking to avoid corruption, donors should support the local change agents who take great risks to combat it by helping citizens find their voices, and helping governments to heed those voices. This approach provides vast potential to strengthen accountability, improve governance, and fight corruption. President Paul Kagame of Rwanda once said bad aid is that one which creates dependencies while good aid is that which is targeted to create capacities in people so that they are able to live on their own activities (Shilgba 2014). Against this background, the Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations bring their support in line with developing countries' strategies and use local systems. The IOM (2014) asserts that if you really do want country ownership, you need to have time in which countries

can change their management and information systems in line and not have different systems.

5.2.5 Foreign aid resources get to the rightful beneficiaries with minimal leakages.

It emanated from this study that foreign aid resources get to the rightful beneficiaries with minimal leakages. This finding was supported by 68.5 percent of the surveyed participants. ActionAid (2011) reports that since the end of the Cold War, research has shown that better quality aid remains more targeted towards the poorest countries and people. The Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations co-ordinate their actions, simplify procedures and share information to avoid duplication, leakages or unsustainable aid programmes. As pointed out by Easterly and Williamson (2011), aid agencies lack the normal feedback loops available to democratic or market actors, who can observe dissatisfaction of voters or customers. Aid beneficiaries have no vote and no purchase decisions by which they could communicate dissatisfaction to aid agencies. This finding therefore, serves as useful feedback to aid donors and recipient countries alike.

5.2.6 Foreign aid resources are distributed equally between people in need in the rural and urban areas.

This study tells us that foreign aid resources are distributed equally between people in need in the rural and urban areas. This finding was supported by 50.7 percent of the surveyed participants. Despite the wide geographic space and cultural diversity covered by this study, there was common opinion, albeit weak that aid resources are reaching beneficiaries at both rural and urban areas. This is a good pointer that aid programmes are not just selectively sited for donors' and implementing partners' operational convenience, but aimed at meeting the needs of beneficiaries. Conversely, the gap between the rich and the poor continues to widen. Herzer and Nunnenkamp (2012) examine the long-run effect of foreign aid on income inequality for 21 recipient countries using panel co-integration techniques to control for omitted variable and endogeneity bias. They reported that aid exerts an increasing inequality effect on income distribution. Van, Kristen, Bruce and Douglas (2005) contends that their results provide evidence of foreign aid ineffectiveness for recipient nations and that foreign aid negatively impacts changes in income equality over time. Against this background, Easterly and Pfutze (2008), resound the need for aid selectivity and prioritisation, to make informed decisions on allocating aid towards those really in need (pro-poor). Moyo (2009)

stresses that in the early stages of development aid should be tailored towards the immediate needs of beneficiaries.

5.2.7 Regional and country 'experts' are experienced to lead opportunities in foreign aid supported research and intervention programmes in Nigeria.

As can be seen from this study, regional and country 'experts' are experienced to lead opportunities in foreign aid supported research and intervention programmes in Nigeria. This finding was supported by 81.7 percent of the surveyed participants. Therefore, recipient country and regional experts should be allowed to participate in programme designs, to equip them with the abilities to implement the programme. Foreign aid that requires bringing in experts and technicians from the donor countries to "help" Africa, and yet leaves Africa without any addition to her skills base is bad aid (Shilgba 2014). Overall, ActionAid (2011) postulates that around a third of global aid is spent on technical assistance. The proportion counted as substandard aid ranged from 51 to 76 per cent (ActionAid 2011). Some donors continue to provide extremely high proportions of their bilateral aid as technical assistance. While Australia, Canada and the US score particularly badly in this category, Ireland, Italy and Luxembourg do well (ActionAid 2011). There is huge variation on how much substandard aid donors provide, partly reflecting the proportion of their aid given as technical assistance.

Akire (2004) observes that the decision-making authority as regards poverty-reduction aid activities are usually partly or purely held by an external institution or individual. This is not an acceptable practice. Also, IOM (2014) reports that when you look at clinical trials, they are not led by Africans, and PEPFAR does not always support their participation at scientific meetings. Adding that while donors often receive grant applications that list African investigators, foreign investigators do not sufficiently involve their African colleagues once a grant is secured or in publications as co-authors. This practice is equally bad aid. Aside from calling for aid recipient countries or at most, the region, to manage their own people, it will be appropriate to recognize any contribution made by a local expert. A practice where locals are made to collect data while donors analyse and publish off-shore is not a good practice of aid and should be condemned (IOM 2014). Regional and country experts should be given their rightful places in aid management and research.

5.2.8 Participants trust their leaders will make the right decisions and negotiations with aid donors on their behalf

It emerged from this study that participants trust their leaders will make the right decisions and negotiations with aid donors on their behalf. This finding was supported by 60.3 percent of the surveyed participants. ActionAid (2011) corroborates that aid achieves much better and more sustainable results when development is led by the developing countries themselves. Thus, Santiso (2001) suggests a more radical approach in which donors cede developing countries greater control over the use of aid, within the framework of agreed-upon objectives. Donors who do worse in this regard have more of their aid counted as substandard aid; donors who do better, less (ActionAid 2011). ActionAid (2011) postulates that the proportion counted as substandard varies between 7 and 18 percent. Policies of both bilateral and multilateral donors are assessed and the results combined to give the overall figures. Looking at their bilateral aid, the UK, Norway and the Netherlands do best for aid supporting country leadership, and Italy and Portugal worst (ActionAid 2011). Of the large donors, the US and Japan also do relatively badly (ActionAid 2011).

Unfortunately, African leaders still engage in wide spread corruption in order to keep sufficient wealth for their families and themselves (Mooij & Hofstede 2010). Kono and Montinola (2013) argues that autocracies are more likely than democracies to divert development aid to themselves or the military. Therefore, calling on donors to send aid funds to democratic countries, where economic development can be assured (Kono & Moninola 2013). Against this background, leaders should ensure that only aid that meet the country's developmental objectives are accepted into the country (Kebonang 2006).

5.2.9 Key highlights of the impact of national culture on country ownership of aid

The survey shows that majority of participants perceive the following practices relevant to country ownership of aid in recipient countries: a certain proportion of aid to the recipient country is provided in kind; aid supports the country to develop institutional capacities and tackle corruption using locally driven strategies; aid resources get to the rightful beneficiaries with minimal leakages; aid resources are distributed equally to the needy in rural and urban areas; and people in the recipient country trust their leaders will make the right decisions and negotiations with aid donors on their behalf.

Others include: aid donors promote practices that are locally driven and wanted by the local culture and tradition; aid donors select places they wish to support based on the recipient country's strategic interests; and regional and country experts are experienced to lead aid

programmes. To increase aid ownership and reduce dependency on aid, ActionAid (2011) recommends that aid receiving countries take clearer leadership on making aid more effective for development results; be fully accountable to domestic stakeholders; and mobilise domestic resources. Others include, continue to improve their systems for financial management, procurement, monitoring and evaluation and fighting corruption.

The finding of this study also explains that middle aged persons with reasonable years of experience on aid projects perceive aid ownership more positively than their contemporaries that are not directly involved in aid work. Similarly, the study shows that people's marital status, religious and professional affiliations impact their perception of aid ownership. Therefore, aid receiving countries should consider these variables when designing aid programmes in order to achieve country ownership of aid. ActionAid (2011) also suggests that they incorporate gender responsive budgeting into their country processes, and base national development plans on existing gender equality and women's empowerment commitments. ActionAid (2011) argues that even the most ardent critics of aid acknowledge the success stories of countries which have ended their aid dependence. Botswana, Korea and Taiwan were all highly aid-dependent in the 1960s and 1970s, as were European countries and Japan after World War II, but they all graduated from aid dependence. Botswana, cut aid/GNI from 30% to 2%, and aid/expenditure from 60 per cent to 6 per cent, between 1975 and 1995 (ActionAid 2011).

5.3 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF MUTUAL ACCOUNTABILITY OF AID IN NIGERIA

The conceptual framework of this study categorized mutual accountability of aid around the culture dimension of 'individualism versus collectivism.' These refers to people looking after themselves and their immediate family members only, versus people belonging to in-groups that look after them in exchange for loyalty (Santos, Canada & Oliveira 2012; Mooij & Hofstede 2010). Hofstede (no date) asserts that Nigeria, with a score of 30 is considered a collectivistic society. This is manifest in a close long-term commitment to the member 'group,' be that a family, extended family, or extended relationships. A sound understanding of the way individuals in the society value themselves ('I') versus the way they value others ('We'), goes a long way in determining the effectiveness of aid. Strategies for developing mutual accountability is better appreciated when the donor understands whether they are dealing with an individualist or collectivist society. Thus, whether people are more concerned about their immediate family members and themselves or for the larger society. With this understanding, donors and developing countries develop culturally appropriate and mutually

accountable strategies for development results. A good understanding of a developing country as either individualist or collectivist society informs the development of strategies for mutual accountability between the donor and recipient countries. This in turn, helps in the determination of increased cost efficiency and beneficiary focused strategies, such as reducing contractors' overhead costs in order to channel more direct resources to the beneficiaries. Individualist cultures are more amenable to allow for high overheads while collectivist cultures are more likely to channel more resources towards the poor (Hofstede, Hofstede & Minkon 2010).

Table 8 shows the contrast between participant's geographic region of origin and their perception of mutual accountability of aid in Nigeria. It can be seen from the survey that 209 (57.7%) participants agree that mutual accountability of aid is demonstrated in Nigeria. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 140 (59.1%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 97 (40.9%) noted 'Disagree' to the items related to the mutual accountability of aid in Nigeria. Of those whose geographic region of origin was northern Nigeria, 69 (55.2%) indicated 'Agree' while 56 (44.8%) noted 'Disagree' to the items related to the mutual accountability of aid in Nigeria.

Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of mutual accountability of aid in Nigeria, $X^2 (1, n=362) = 0.503, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of mutual accountability of aid in Nigeria, $X^2 (1, n=362) = 2.925, p = > 0.05$. This shows that there is no impact of national culture on participants' perception of mutual accountability of aid.

Additionally, eight key findings emerged from this culture dimension of the study, linking the individualism/collectivism dimension of culture to an efficient beneficiary focused aid. Each finding was supported by a brief description and similar studies from the literature. The eight key findings of this dimension of culture are discussed below:

5.3.1 Government should enforce punitive measures against people who undermine policies guiding administration and management of aid funds.

It emerged from this study that the government should enforce punitive measures against people who undermine policies guiding administration and management of aid funds. This finding was supported by 89.9 percent of the surveyed participants. It is desirable that aid funds flow from the rich to the less powerful, less corrupt and poor countries. It is also desirable that developing countries set their own strategies, improve their own institutions

and tackle corruption (Paris Declaration on Aid Effectiveness 2005). However, effective and efficient use of development financing requires both donors and partner countries to do their utmost best to fight corruption (Accra Agenda for Action 2008). Odi (2014) recommends implementation of policies that enhances economic growth and poverty reduction in developing countries. The Paris Declaration on Aid Effectiveness (2005), IMF and World Bank (2005), and Easterly and Williamson (2011) recommends selectivity of aid as a way of sanctioning corrupt countries. That is, aid should be channeled only to (a) those countries in most need of it, (b) those countries with democratically accountable governments, and (c) those countries with less corrupt governments. These measures will reinforce consciousness among the led and their leaders to take the fight against corruption seriously. In a similar study by Easterly and Williamson (2011), it was reported that the World Bank, Asian Development Bank and Global Fund had top scores on selectivity; mainly reflecting their successes at directing aid funds to “non-corrupt” poor countries. In contrast, the worst performers were two major Scandinavian donors – Sweden and Norway – that have a strikingly high tolerance for non-democratic recipients, perhaps reflecting the culture of Scandinavian aid going to more ideologically socialist regimes that perform badly on democracy measures (Easterly & Williamson 2011). The USA was the largest donor in this group, perhaps reflecting the primacy of foreign policy objectives rather than aid selectivity in a superpower (Easterly & Williamson 2011). It may make sense if selectivity of aid is extended to states (or regions), local government area (or district) and even community levels, to checkmate institutions that are promoting corruption of aid funds. Thus, any government or community institutions found to have weak systems should not be given direct aid funds. Rather, such systems should be assessed and fixed, before granting them direct access to aid funds, as an incentive for better institutional performance. To do this, public sector scorecards should be developed, monitored and disseminated widely, to demonstrate accountability and transparency of results.

5.3.2 Organisations implementing aid projects invest maximally on beneficiaries, with reasonable Company/organisational overheads.

This study shows that organisations implementing aid projects invest maximally on beneficiaries, with reasonable Company/organisational overheads. This finding was supported by 80.0 percent of the surveyed participants. ActionAid (2011) espouses that excessive administration spending has fallen considerably in the last five years. Adding that the donors which still spend most over the threshold are Japan, New Zealand and Finland. Easterly and Williamson (2011) note that any organization implementing aid programmes must be able to pay her own bills. They must be able to keep their systems working, and

perform due diligence functions to eliminate or reduce leakages in aid flow to the beneficiaries. Additionally, a well-managed aid requires funding of management activities such as fiduciary oversight, monitoring and evaluation, and project design and implementation costs (Easterly & Williamson 2011). The duty of care required of the aid contractors or grantees include ensuring that aid resources flow maximally through them, to the desired beneficiaries. Most agencies agree that extreme overhead costs should be avoided (IMF & World Bank 2005, Easterly & Williamson's 2011). While agencies from individualism countries imbibe the 'economic man' culture, by promoting extreme overhead costs, agencies from collectivism cultures focus on reducing overheads in order to invest more on the beneficiary and the welfare of the collective (Hofstede 2001). Although optimal overhead ratio is not zero and there is no established benchmark for charging overheads, extreme charges on overheads could be considered as diversion of aid funds. Results of analysis across agencies demonstrated by Easterly and Williamson (2011) shows that bilateral agencies have lower overhead costs than multilaterals, who in turn have lower cost ratios than UN agencies. Easterly and Williamson (2011) suggest that the most extreme among the latter are United Nations Development Programme (UNDP) and United Nations Population Fund (UNFPA), who actually spend more on administrative costs than aid disbursements (129% and 125%, respectively). The United States has the highest administrative costs of the bilateral agencies, plausibly reflecting the much-noted phenomenon that Congress has imposed many earmarks and other multiple and conflicting mandates on USAID (Easterly & Williamson 2011).

5.3.3 Foreign aid donors build on in-country evaluation programmes, in order that the evaluations occur at regular intervals in coordination with in-country evaluation.

It emerged from this study that foreign aid donors build on in-country evaluation programmes, in order that the evaluations occur at regular intervals in coordination with in-country evaluation. This finding was supported by 54.6 percent of the surveyed participants. IOM (2014) asserts that the Global Fund adopts plausibility design as well as programme impact review approaches that involve partners and build on in-country evaluation programs, to provide evidence for impact. They make the evaluations periodic so they occur at regular intervals coordinated with in-country evaluations (IOM 2014). They build country platforms that build on national systems and includes programme reviews; and produce practical results and recommendations for grant management, grant renewal, and reprogramming (IOM 2014). As advocacy to other donors, Oxfam Research Report (2015) urges the US to invest more in the capacity of partner country governments and civil society organisations to collect, manage, analyze, and publish more of their own data on development investments.

A well-managed aid requires funding of management activities such as fiduciary oversight, monitoring and evaluation, and project design and implementation costs (Easterly & Williamson 2011). IOM (2014) asserts that to achieve good evaluation of a programme, donors must invest up to 20 percent of evaluation funds to go towards good design work. Plans that falls short of the countries' evaluation standards should be rejected (Kebonang 2006). It is therefore advisable that all donors be mandated by recipient countries to share their programme monitoring and evaluation costed plans in advance of project start-up. Such plans should be reviewed and approved by country experts, before commencement of the project.

5.3.4 Donors and the government of Nigeria understand that they are mutually accountable for transparency of development results, therefore, they provide public access to information on the operations of the aid programme.

It emerged from this study that donors and the government of Nigeria understand that they are mutually accountable for transparency of development results, therefore, they provide public access to information on the operations of the aid programme. This finding was supported by 66.1 percent of the surveyed participants. Transparency and accountability stems from reduction of fear of the unknown, or in Hofstede's culture axiom, uncertainty avoidance (Hofstede, Hofstede & Minkov 2010). When people feel certain about their existence and understand their fears, tendencies are that they will be able to develop coping mechanisms to address the fears. Dealing with uncertainties can best be done in an environment where mutual accountability and transparency of aid results is paramount (Easterly & Williamson 2011). Therefore, transparency of aid is required from both the donor and recipient countries, to ensure that true values and conditions under which aid is given are made available to the general public. ActionAid (2011) asserts that mutual accountability involves a clear national aid policy including a locally-driven aid quality and results monitoring framework. Others include annual targets for how each individual donor and the government should comply with the policy; and annual reports and review meetings to assess donor and recipient performance transparently. Mutual accountability has helped countries such as Ghana to hold their governments to account by supporting national audit institutions, parliaments, community monitoring organisations and a free and independent media (ActionAid 2011). Zhao, Seung and Du (2003) report that based on a cross-sectional data of 40 countries in 7 years, statistical results show that the presence of low transparency (and high corruption) significantly hindered the inflow of foreign direct investments to host countries. Demelew (2014) adds that except corruption, institutional variables have insignificant effect on the flow of foreign direct investments (FDI) into Nigeria. However,

Demelew (2014) agrees that transparency, gross domestic product growth and availability of natural resources are important determinants of FDI inflows into the region. The Paris Declaration on Aid Effectiveness (2005) calls for an international monitoring system to ensure that donors and recipients hold each other accountable. Also, that developing countries and donors must focus on producing and measuring results, as part of the aid management strategies. ActionAid (2011) observes that the US, European Union (EU), Global Alliance for Vaccination and Immunisation (GAVI) and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) are increasing efforts to coordinate their activities with government and in some cases letting governments run their programmes. Thereby, setting a pace for other donors and developing countries to develop culturally appropriate and mutually accountable strategies for development results. The results must be made open and transparent to all stakeholders, in order to expose and reduce corrupt practices.

5.3.5 Organisations implementing aid projects regularly use a plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogramme influences.

This study reveals that organisations implementing aid projects regularly use a plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogramme influences. This finding was supported by 76.2 percent of the surveyed participants. This finding matches reports that the Global Fund use plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogramme influences (IOM 2014). Additionally, ActionAid (2011) reports that 70% of the world's poor people are women, and aid which supports the social sectors – whether health, education, water supply or social protection – is very likely to support women in particular, as it provides the services that women otherwise have to provide themselves. ActionAid (2011) also argues that aid has contributed to halving the number of people in poverty since 1990 and reducing by 10,000 the number of children who die needlessly every day. It was further contended that when investors are asked what factors are likely to make them invest more, they consistently underline power, water, transport, and healthy and well-educated workforce – all the things for which real aid and government expenditure are the key sources of finance (ActionAid 2011). It was also reported that between 2000 and 2010 aid support include: HIV/AIDS treatment to 4 million people, 88 million antimalarial bed nets, and 40 million more children going to school (ActionAid 2011).

Contrary to the positive outcomes described above, some literature argues in support of the negative outcomes of aid. Finsterbusch and Van Wicklin (1987) supports the criticism which has become quite strong in the recent development literature that development projects are

too top-down and planned without inputs from beneficiaries. Dijankov, Montalvo and Reynal-Querolet (2006) note that large literature on the effectiveness of foreign aid has found very little evidence that aid has any effect on economic development. Adding that foreign aid reduces the level of democracy of the recipient countries. IOM (2014) also observes that a lot of the information that donors have in their huge databases was not used by the aid recipient countries for programme management decision making. While the programmatic performance information was good, evidence of impact was limited (IOM 2014). Some groups judge that the negative cultural impacts of aid outweigh the positive outcomes. This criticism is common among those who oppose globalization, westernization, or materialism on cultural grounds (Alkire 2004). Hofstede, Hofstede and Minkov (2010) argues that a number of donor country political axioms cannot be applied to aid receiving countries and are not very helpful as global guidelines for aid effectiveness.

5.3.6 Foreign aid programmes demonstrate the value of integrated development approaches and the interrelatedness of activities necessary for human development.

This study espoused that foreign aid programmes demonstrate the value of integrated development approaches and the interrelatedness of activities necessary for human development. This finding was supported by 63.9 per cent of the surveyed participants. The Chi-square test of independence supported the existence of a relationship between participant's geographic region of origin and their perception that foreign aid programmes demonstrate the value of integrated development approaches and the interrelatedness of activities necessary for human development, $X^2 (1, n=380) = 0.045, p < 0.05$. Hofstede, Hofstede and Minkov (2010) opine that foreign aid are effective only to the extent that they can be integrated into existing systems and structures, local knowledge, local context or national culture. The dominant philosophy of development cooperation has too rarely recognized this need for local integration, at least, in practice. Moreover, as a collectivist culture, Nigeria characterize societies in which people are integrated from birth into strong cohesive groups that protect them in exchange for unquestioning loyalty (Santos, Canada & Oliveira 2012). Therefore, any programme aimed to be implemented in the country need to adopt collaborative and integrated approaches, in order to keep the group cohesion and ensure programme sustainability. For example, ActionAid (2011) espouses that aid funding channeled to microfinance, if development interventions are integrated well into other services, can increase savings, investment and smooth consumption for the world's poorest citizens. Global aid flows used for this purpose have surged dramatically in the last decade, reaching more than \$5 billion in 2010.

5.3.7 Foreign aid donors have systems to measure impact and demonstrate value added to the country.

It emanated from this study that foreign aid donors have systems to measure impact and demonstrate value added to the country. This finding was supported by 56.0 percent of the surveyed participants. IOM (2014) asserts that the Global Fund adopts programme impact review approaches that involve partners and build on in-country evaluation programs. They make the evaluations periodic so they occur at regular intervals coordinated with in-country evaluations (IOM 2014). IOM (2014) adds that PEPFAR did an extraordinarily good job too. While monitoring was target oriented and not designed to measure impact, every year, stakeholders could say exactly what had been done and how many people had been reached (IOM 2014). The evaluations were used to hold governments, funders, and other stakeholders accountable for the use of donor resources that were dedicated to the large initiatives that had proliferated and had high political visibility. For example, in reducing gender inequality and fulfilling women's rights, a report by ActionAid (2011) shows that there are 96 girls enrolled in primary school for every 100 boys worldwide. Although not directly aid related, ActionAid (2011) also shows that women now hold 19 per cent of parliamentary seats worldwide. ActionAid (2011) also demonstrates that there are measures that shows there are still a lot of substandard aid, and donors vary enormously in their provision of real aid. For example, as a proportion of their aid, in 2009 Ireland, the UK and Luxembourg provided the most real aid. Greece, France and Austria provided the least (ActionAid 2011). To further improve on monitoring aid's local interventions, Oxfam Research Report (2015) recommends that USAID should develop qualitative indicators around the recently launched Local Solutions Initiative to measure the impact of local solutions on development outcomes, especially as a way to capture best practices within a locally driven approach.

When impact evaluation is conducted by the actors themselves (donor or recipient country), tendencies are that the results may be subjective or skewed to garner undue advantage for the actor(s). Also, where impact is not collaboratively pre-determined between the donor and the recipient country, the donor may lay claims to any outcome that might not have been realized due to the aid programme. In this vein, IOM (2014) recommends that mathematical modelling can provide interesting and useful information for understanding the potential impact of an intervention in different settings. This type of modeling also can be used to create counterfactual situations to predict the course of a situation (such as an epidemic) in the absence of a particular intervention. The counterfactual projections can then be compared to the projected outcome with the intervention implemented.

5.3.8 The country is usually given insufficient or no time to change existing systems in order to adopt new 'improved' systems perpetrated by the donors; thereby, parallel systems tend to operate at the same time.

As can be seen from this study, developing countries are usually given insufficient or no time to change existing systems in order to adopt new 'improved' systems perpetrated by the donors; thereby, parallel systems tend to operate at the same time. This finding was supported by 56.3 percent of the surveyed participants. The IOM (2014) asserts that if you really do want country ownership, you need to have time in which countries can change their management and information systems in line and not have different systems. Oxfam Research Report (2015) notes that donors should also focus more on long-term outcomes, rather than on delivering short-term outputs. Adding that institutional change takes time; thus institutional reform can take years of trial and error. When donors' success is measured in inputs and short-term outputs, policies may fail to reward a sustained effort for institutional change (Oxfam Research Report 2015). In Afghanistan, for example, the significant improvements in maternal mortality rates were made with over more than a decade of international support (Oxfam Research Report 2015). Out of desperate moves to meet donors' pre-determined programme targets, recipient countries are not given sufficient time to plan to execute 'change.' Thus, parallel systems run side-by-side – aid's systems and country-own systems. Thereby, leading to some duplication of effort and wastages in resources. This, donors do at the detriment of local capacity building. The IOM (2014) concurs that local capacity building is central to development, because it is not the grand outsider who is going to bring about a change. Change can only be achieved when local capacity is developed to see the need for the change. The change must therefore, align with local interests and initiatives in order to enhance local participation, programme impact and sustainability. Any desired change without the local people will not be achieved (Hofstede, Hofstede & Minkov 2010).

5.3.9 Key highlights of the impact of national culture on mutual accountability of aid

The survey shows that majority of participants perceive the following practices relevant to mutual accountability of aid in recipient countries: the government should enforce punitive measures against people who undermine policies guiding the administration of aid funds; aid implementing partners invest maximally on beneficiaries, within reasonable Company/organizational overheads; aid donors and the recipient country understand that they are mutually accountable for transparency of development results and provide public access to information on the operations of the aid programme; aid implementing partners

regularly use plausibility design to provide evidence of both negative and positive programme impact; aid recipient countries are usually given insufficient or no time to change existing systems in order to adopt new systems perpetrated by the donors, thereby operating parallel systems at the same time.

Others include: aid donors build on in-country evaluation programmes; aid demonstrate the value of integrated development approaches and the interrelatedness of activities necessary for human development; and aid programmes are able to measure impact and demonstrate value added to the country.

To increase accountability of aid and reduce aid dependency, ActionAid (2011) recommends that citizens in developing and developed countries participate fully in national accountability, and demand greater tax justice globally and nationally.

5.4 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF AID ALIGNMENT TO COUNTRY SYSTEMS IN NIGERIA

As can be seen from the conceptual framework of this study, aid alignment to country systems is associated with the masculinity/femininity dimension of national culture. Hofstede, Hofstede and Minkov (2010) highlight that masculinity implies a focus on economic growth, competition and a belief in technology; femininity implies a focus on supporting needy people in the country (welfare) and in the world (developing cooperation) and on preservation of the global environment. The biblical story of the Good Samaritan who helps a Jew in need – someone from another ethnic group – is an illustration of feminine and not of collectivist values (Hofstede, Hofstede & Minkov 2010). Hofstede (no date) laments that Nigeria scores 60 on this dimension and is thus a masculine society. An understanding of a country's 'ego enhancing' versus 'caring for others,' (*masculinity versus femininity*) characteristics determines how aid can be aligned to support local systems. Masculine countries are more focused on building egos while feminine countries are concerned about caring for the poor (Hofstede, Hofstede & Minkov 2010). Therefore, an appreciation of a country as a masculine or feminine society and aligning strategies to the country's local context and systems prevents ineffective aid channels; thereby, reinforcing local capacity building and eventual aid programme sustainability. With this understanding, donor countries need to understand the culture (local context) of the countries they wish to support, and use local systems to achieve high local capacity for greater impact and sustainability.

Table 11 shows that a large proportion of the participants – 239 (64.9%) – agreed that aid was aligned to country systems in Nigeria, while 129 (35.1%) disagreed. The researcher

utilized Crosstab to do a further analysis of the result. It emerged from the study that 161 (65.4%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 85 (34.6%) noted 'Disagree' to the items related to the alignment of aid to country systems in Nigeria. Of those whose geographic region of origin was northern Nigeria, 78 (63.9%) indicated 'Agree' while 44 (36.1%) noted 'Disagree' to the items related to the alignment of aid to country systems in Nigeria.

Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of aid alignment to country systems in Nigeria, $X^2 (1, n=368) = 0.082, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of aid alignment to country systems in Nigeria, $X^2 (1, n=368) = 3.338, p = > 0.05$.

Additionally, eight key findings emerged from this culture dimension of the study, linking the masculinity/femininity dimension of culture to high country capacity for sustainability. Each finding was supported by a brief description and by similar studies from the literature. The eight key findings of this dimension of culture are discussed below:

5.4.1 Foreign aid activities have deliberately tried to change cultural norms or practices that are considered to be negative.

It emerged from this study that foreign aid activities have deliberately tried to change cultural norms or practices that are considered to be negative. This finding was supported by 70.9 percent of the surveyed participants. The findings of this study aligns with similar findings in the literature, albeit, also raised controversies from other authors. First, while disagreeing with the findings of this study, Alkire (2004) reports that within the World Bank's operational directives (OD) for example, the OD requires that all Bank projects respect persons' "dignity, human rights, and cultural uniqueness" and that participation is to be "informed" – which means that particular kinds of knowledge must be gained and/or shared with project beneficiaries. It is therefore understood in this line that particular attention to indigenous knowledge may increase project effectiveness. Conversely, Moyo (2009) argues that development aid itself is the problem of Africa's underdevelopment. Thus, Alkire (2004) asserts that foreign aid activities have had unintended and unanticipated cultural impacts that are widely viewed to be negative. For example, the social fabric of mutual caring is destroyed and filial duties are disregarded because of individualism; local histories are forgotten or devalued; traditional art forms are lost; indigenous institutions of dispute resolution, or traditional practices are undermined without a trace (Alkire 2004). Minasyan

(2013) alludes that cultural differences between donors and recipients may give rise to increased information asymmetry problem between the two and negatively affect aid effectiveness. Often, donor objectives are in conflict with local culture and preferences, which may result in unsustainable aid projects and failure of development paradigms (Moyo 2009; Altaf 2011; Marchesi, Sabani & Dreher 2011; Minasyan 2013). Foreign aid activities should inculcate the virtues of the people they serve, and work collaboratively to change only what the people themselves see as negative.

5.4.2 Foreign aid activities are well aligned to country priorities, systems, national development strategies and preferences

It emerged from this study that foreign aid activities are well aligned to recipient country's priorities, systems, national development strategies and preferences. This finding was supported by 69.0 percent of the surveyed participants. According to Education for all Global Monitoring Report (2009) fewer than one-quarter of countries surveyed have national development strategies that were clearly linked to the national budget. This is up from 17 per cent in 2005, but far short of the 2010 target of 75 per cent (Education for all Global Monitoring Report 2009). Collaborative engagement and dialogue should be instituted to make the recipient country see reasons for pursuing any desired change. Thus, Clay, Matthew and Luisa (2009) contend that as general budgetary support, sectoral basket funding and joint pooling by donors, as well as adopting country systems for procurement, were promoting *ownership and facilitating alignment of aid services*. Additionally, the Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations bring their support in line with developing countries' strategies and use local systems. This is referred to as aid alignment. Paris Declaration on Aid Effectiveness (2005) further espouses that untying aid generally increases aid effectiveness by reducing transaction costs for partner countries and improving country ownership and alignment.

5.4.3 Donors' capacity building interventions are integrated into host government's capacity development plans and implemented through country-led strategies.

It emerged from this study that donors' capacity building interventions are integrated into host government's capacity development plans and implemented through country-led strategies. This finding was supported by 66.8 percent of the surveyed participants. Hofstede, Hofstede and Minkov (2010) opine that nobody can develop a country but its own population. Adding that foreign aid are effective only to the extent that they can be integrated into local

knowledge, local context or national culture. Easterly and Pfutze (2008) asserts that integrating and aligning donor strategies to recipient country's local context and systems prevents ineffective aid channels. Thereby, reinforcing local capacity building and eventual aid programme sustainability. In order to be in alignment, donor countries and organisations bring their support in line with local context, and use host government's capacity development plans and local systems to enhance local capacity building for sustainability. The IOM (2014) asserts that local capacity building is central to development, because it is not the grand outsider who is going to bring about a change. Clay, Matthew and Luisa (2009) contend that capacity building and knowledge transfer appear to be more likely where local and regional firms of medium capacity undertake project investment activities. However, the linkage effects are limited due to the low development of many local markets.

The Education for all Global Monitoring Report (2009) postulates that progress on aligning aid with government programmes has been minimal. Adding that even in countries with good systems, donors are not necessarily making more use of them, indicating that quality is not the only factor influencing donor choices. For example, although Mongolia's financial management system was ranked one of the highest among the fifty-four countries monitored, only 17 per cent of all aid to the country was managed through its national system (Education for all Global Monitoring Report 2009).

5.4.4 Foreign aid facilitates improvement in entrepreneurship and job creation

It emerged from this study that foreign aid facilitates improvement in entrepreneurship and job creation. This finding was supported by 83.2 percent of the surveyed participants. The study by Puig and Álvaro (2003) shows that aid, along with other associated institutions, had a catalyzing effect on economic development. Puig and Álvaro (2003) therefore, support the idea that less-developed countries require the cooperation of aid donors to undergo the social change necessary for modern economic growth. ActionAid (2011) posits that aid has helped the poor to save and invest more in their own businesses through microfinance programmes, which from Bangladesh to Bolivia have created thousands of enterprises and millions of jobs. Foreign aid programmes have created various economic strengthening opportunities for people in Nigeria, as agreed by the participants in this study. Therefore, Shilgba (2014) argues that any foreign aid that frustrates entrepreneurship and job creation is bad for Africa.

5.4.5 Foreign aid programmes are scientifically sound and designed within the capacity of the host country to implement.

It emerged from this study that foreign aid programmes are scientifically sound and designed within the capacity of the host country to implement. This finding was supported by 76.9 percent of the surveyed participants. Dietrich (2013) concurs with this finding that a locally driven programme approach needs to change the fundamental relationship with partners from “control” to “autonomy.” Knack and Eubank (2009) elucidate that within the context of the Paris Declaration and Accra Agenda for Action, donors agreed to set a standard to shift ownership of development programs to the country level. The results of this study debunks previous arguments by Santiso (2001) and Attaran and Sacks (2001) that donor countries package unwanted and non-scientifically sound programmes for recipient countries. They elaborated that the aid donor countries do not just give aid and produce ideas; they package the ideas and the money together, combining giving with selectivity and conditionalities (Santiso 2001). Attaran and Sack (2001) on the other hand, argues that most projects are those that are not wanted by the recipient countries; not within the capacity of the host country to perform. They added that several are not scientifically sound for a given culture, in that there is no scientific evidence that the selected interventions are effective within the local context (Attaran & Sachs 2001). In this vein, Oxfam Research Report (2015) suggests that donors must take a less restrictive approach and adjust aid policies that support locally driven change. Donors should avoid focusing on short-term results, instead, choosing aid mechanisms that empower local leadership and context-specific approaches (Oxfam Research Report 2015). All programmes must be designed under the leadership of the host country, based on local needs and priorities, and begin with appropriate capacity building to manage the project on their own. A locally driven approach requires local leaders to identify and find solutions based on their ability to hold local service providers accountable (Oxfam Research Report 2015). Oxfam Research Report (2015) postulates that “Projectizing” aid takes both discretion and accountability away from local leaders, undermining their devotion to the success of the investment as well as neglecting their agency and expertise. Adding that providing services directly, without engaging local power holders, undermines local governance.

5.4.6 Foreign aid funding to Nigeria has improved earmarked government spending, and reduced corruption among local leadership.

It emerged from this study that foreign aid funding to Nigeria has improved earmarked government spending, and reduced corruption among local leadership. This finding was

supported by 48.3 percent of the surveyed participants. While this study tells us that aid has not contributed to increased dependency, substitution and corruption in Nigeria, diverse views has been seen in the literature around this subject. For example, in support of the finding of this study, Tavares (2003) asserts that when controlling for such factors as economic development, oil resources and political rights, ODA has a strong and statistically significant relationship with curbing corruption. Additionally, ActionAid (2011) contends that developing country governments are becoming more accountable to their own people, rather than donors. Thus, elucidating that aid is far more effective for poor people – and cost effective too – when it is real aid. The kind of aid that helps support dramatic decreases in aid dependence is what ActionAid (2011) calls real aid – that's aid which empowers poor women and men to realise their rights, and reduces inequality. By aid dependency, ActionAid (2011) mean the proportion of government spending that comes from aid and over the last decade it has fallen on average by a third in the poorest countries. In Ghana aid dependency fell from 47% to 27%, in Mozambique from 74% to 58% and in Vietnam from 22% to 13%. Although aid levels increased, economic growth and the countries' ability to mobilise their own resources increased faster. For Rwanda, aid as a percentage of government spending dropped from 85% in 2000 to 45% in 2010.

On the other hand, Moyo (2009) argues that most aid paradigms and policies have been destructive for African economies as they distorted incentives, perpetrated corruption and resulted in unaccountable political elites. The use of financial leverage, Santiso (2001) adds, is not a substitute for weak domestic institutions or feeble political will, rather, aid has been associated with an increase in corruption, deterioration in the quality of bureaucracy and a weakening of the rule of law. Njeru (2003) on the other hand, asserts that governments in aid recipient countries view foreign aid like any other source of revenue and consequently use it for increased consumption, tax reductions or reduced fiscal deficits (future tax obligations). Andrews (2009) also cites Bauer (2000) who argued that development aid promotes corruption and dependence on others as it creates the impression that emergence from poverty depends on external donations rather than on people's own efforts, motivation, arrangements and institutions. The ways in which ODA could potentially exacerbate corruption and harm recipient governance has been well documented by Knack (2001, 2004) and Charron (2011). For example, when aid dependence increases (measured by ODA as a proportion of government consumption), it is expected that recipient states will become less accountable for their own actions, that incentives for domestic corruption will be increased by increasing conflict over aid funds, and that aid will essentially compensate for poor economic policies and weak government institutions by offering a crutch (Knack 2001, 2004; Knack and Rahman 2007; Charron 2011).

5.4.7 Nigeria's government and community members has sufficient funds to overcome poverty, but, does need to complement with aid funding.

It emerged from this study that Nigeria's government and community members has sufficient funds to overcome poverty, but, does need to complement with aid funding. This finding was supported by 50.2 percent of the surveyed participants. ActionAid (2011) corroborates that even in sub-Saharan Africa, the world's most aid-dependent region, aid per person has averaged only 6 cents a day over the last twenty years. As one of the world's major oil exporters, a large part of Nigeria's population lives in poverty and the non-oil economy is poorly developed (European Commission 2010). The Nigeria Human Development Report (2008-2009) highlights that concerns about inequality is strong in the country. Changes in poverty and inequality move in the same direction; economic growth and poverty move in opposite directions; and inequality and growth are positively correlated. The Paris Declaration on Aid Effectiveness (2005), IMF and World Bank (2005), and Easterly and Williamson (2011) posit that aid is more effective at reducing poverty when it goes to (a) those countries in most need of it (the poorest countries), (b) those countries with democratically accountable governments, and (c) those countries with less corrupt governments. When compared across the continent, the need (poverty and inequality) is huge, and a democratically elected government is in place, but good governance, accountability and corruption are major issues in the country. The European Commission (2010) notes that Nigeria is a classical 'rentier-state' in which oil revenues are conducive to corruption and tend to reduce the dependency of the rulers on the ruled. Although Nigeria returned from military dictatorship to democracy in 1999, the political system's articulation of the non-elite population is weak. The Nigeria Human Development Report (2008-2009) hints that the quality and effectiveness of governance in Nigeria is a major obstacle to development. The rentier nature of the State also reduces the Government's dependency on foreign aid and sets the scene for a cooperation programme filled with challenges (European Commission 2010). To achieve sustainable development in Nigeria, the democratic government must demonstrate good governance, institute rule of law, accountability and transparency; and reduce the gap between the poor and the rich, by aggressively curbing corruption. Then, set the stage for quality aid flow to the country, focusing only on the most critical areas.

ActionAid (2011) reports that across Africa, aid has contributed to increase in tax revenue collection by more than 7 per cent of national income since 2000. As a result of aid programmes, Cambodia, Ghana, Guyana, Kyrgyz, Mali, Mozambique, Rwanda, Senegal, Tanzania, Uganda and Zambia (among others) have increased their revenues by between 4% and 8% of GNI, allowing them in turn to reduce their dependence on aid (ActionAid 2011). A good example of progress is Rwanda. ActionAid (2011) espouses that in 1998, the

Government of Rwanda used part of a grant of £20 million from the UK government, to set up the Rwandan Revenue Authority. Since then the UK and other donors providing support have helped to develop the revenue authority to the point where it now collects the value of that original grant every four weeks (ActionAid 2011).

5.4.8 Foreign aid funding has improved the quality of bureaucracy and rule of law in Nigeria.

It emerged from this study that foreign aid funding has improved the quality of bureaucracy and rule of law in Nigeria. This finding was supported by 83.9 percent of the surveyed participants. Erbeznik (2011) notes that it is the presumption of the development industry that foreign aid can promote rule of law reform by providing the resources necessary to rewrite formal legal codes, train judiciaries and police forces, and introduce technology that may help legal institutions function more efficiently. Contrary to what the development industry intends to achieve by offering foreign aid, aid often has the unintended consequence of subsidizing present institutions, thereby postponing the need to make necessary reforms. Education for all Global Monitoring Report (2009) postulates that donor proliferation, the use of projects to bypass government structures, weak coordination and disparate reporting systems are hallmarks of poor aid governance that have left a deep imprint on many countries. Consequences have included weakened policymaking and budgeting processes, fragmentation of service delivery, and erosion of capacity and national institutions (Education for all Global Monitoring Report 2009). Additionally, Knack and Rahman (2007) estimate the effects of several determinants of bureaucratic quality using the International Country Risk Guide (ICRG) data and finds that the quality of bureaucratic services is negatively impacted as the proportion of a country's ODA rises relative to Gross National Product (GNP). Santiso (2001) posits that aid has been associated with an increase in corruption, deterioration in the quality of bureaucracy and a weakening of the rule of law. An influx of aid money provides few incentives for political elites to commit themselves to the sacrifices required for real reform and democratic accountability, and it enables the elite to remain in power without such reform (Erbeznik 2011). One reason contemplated by Erbeznik (2011) is that reform has focused solely on formal rule of law institutions, rather than on the informal political or cultural norms that are needed to support such institutions. Little is known, however, about how to foster such political and cultural norms where they are lacking (Erbeznik 2011). This calls for a more critical study of the impact that aid has had on bureaucracy and rule of law in Nigeria, as well as other sub-Saharan African countries.

5.4.9 Key highlights of the impact of national culture on aid alignment to country systems

From the study, we can see that majority of participants opine the following practices relevant to alignment of aid to country systems in the recipient countries: foreign aid changes negative cultural norms or practices; aid objectives are aligned to recipient country's priorities and national development strategies; aid capacity building interventions are country led; and aid facilitates improvement in entrepreneurship and job creation. Others include: aid programmes are scientifically sound and designed within the host country's capacity to implement; aid improves earmarked government spending and reduce corruption; recipient countries need foreign aid to complement domestic funding and overcome poverty; and aid improves the quality of bureaucracy and rule of law in the recipient country.

To increase aid alignment and reduce aid dependency, ActionAid (2011) recommends that aid donors increase real aid sharply; ensure aid benefits women; and increase the value for money and results of aid by making aid more predictable and using recipient systems. ActionAid (2011) also suggests focus on true policy coherence for development e.g. fair non-aid policies such as tax co-operation that will support the good work that aid can do, rather than undermine it. ActionAid (2011) shows some countries' progress; thus, aid dependency has fallen in Ghana from 46 per cent to 27 per cent; in Mozambique from 74 per cent to 58 per cent; in Rwanda from 86 per cent to 65 per cent and in Nepal from 53 per cent to 34 per cent.

5.5 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF MANAGING AID FOR RESULTS IN NIGERIA

The conceptual framework used in this study links managing aid for results to the uncertainty avoidance dimension of culture. The *control of uncertainty* measures the degree of concern of individuals against the unknown or uncertain situations (Santos, Canada & Oliveira 2012). Hofstede, Hofstede and Minkov (2010) elucidate that stronger uncertainty avoidance implies more perceived corruption, after elimination of the effect of national poverty. Nigeria scores 55 on this dimension and thus has a preference for avoiding uncertainty (Hofstede (no date)). People in a country may feel threatened by a variety of uncertainties and take steps to cope with the uncertainties. Understanding these fears of the unknown and their coping mechanisms relates to *uncertainty avoidance* dimension of national culture (Hofstede, Hofstede & Minkov 2010). In order to improve aid effectiveness, the country must develop systems for measuring, reporting and managing aid results, to improve certainty of actions

and use information generated for management decision making. Therefore, developing countries and donors focus on producing and measuring aid results, to improve transparency of aid and reduce corruption (Easterly & Williamson 2011). Where information is used for aid management decision making, uncertainties are reduced or avoided, and transparency becomes ensured. Also, the unknowns become known and fears are reduced. Thus, transparency reduces corrupt practices in aid management; thereby, increasing aid effectiveness

As can be seen from Table 14, up to 266 (70.6%) participants agreed that foreign donors were managing aid for results in Nigeria, while 111 (29.4%) disagreed. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 172 (69.6%) participants whose reported geographic region of origin was southern Nigeria indicated 'Agree' while 75 (30.4%) noted 'Disagree' to the items related to managing aid for results in Nigeria. Of those whose geographic region of origin was northern Nigeria, 94 (72.3%) indicated 'Agree' while 36 (27.7%) noted 'Disagree' to the items related to managing aid for results in Nigeria.

Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of managing aid for results in Nigeria, $X^2 (1, n=377) = 0.293, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of managing aid for results in Nigeria, $X^2 (1, n=368) = 0.957, p = > 0.05$.

Additionally, eight key findings emerged from this culture dimension of the study, linking the uncertainty avoidance dimension of culture to transparency and reduced corruption. Each finding is supported by a brief description, supported by similar studies from the literature. The eight key findings of this dimension of culture are discussed below:

5.5.1 Foreign aid donors use procurement systems that are aligned to local business owners.

It emerged from this study that foreign aid donors use procurement systems that are aligned to local business owners; thereby improving their competitiveness for contracts and trade against their international counterparts. This finding was supported by 63.7 percent of the surveyed participants. The OECD-DAC, in its 2008 survey of aid practices in fifty-four countries, revealed that only 43 per cent of donor-supported projects and programmes evaluated were using partner country procurement systems (Education for all Global Monitoring Report 2009). Ali and Isse (2007) strongly suggest that foreign aid and trade are strong determinants of gross domestic product per worker, albeit in opposite directions.

Likewise, Demelew (2014) contends that foreign direct investments (FDI) has a positive, though modest effect on economic development and growth of sub-Saharan African countries. Uneze (2012) shows that multilateral aid affects private investment positively, but not bilateral aid. Conversely, Uneze (2012) argues that aid uncertainty measured as the standard deviation over the mean has a negative impact on private investments and therefore weakens the value of foreign aid on domestic private investment. Clay, Matthew and Luisa (2009) elucidate that untying aid includes offering local businesses an opportunity to compete successfully for contracts. Yet, many formally untied projects were found to be de facto tied or to have only some untied components. In most investment projects the primary or head contracts and most of the contract components were still procured from the donor country, even if procurement was channeled through recipient systems. Clay, Matthew and Luisa (2009) contend that untied aid is cost-effective (value for money). Adding that in most cases procurement costs were competitive with local and international market prices. Occasionally costs were higher, reflecting small-scale tendering processes and social networks (Clay, Matthew & Luisa 2009). Miquel-Florensa (2007) reports an evaluation of the differential effects of Tied and Untied aid on growth, and how these effects vary with the policy environment of the recipient country. It was found that aid effectiveness is not significantly different for the two types of aid. However, when conditioned on policies, untied aid had a greater impact on growth than tied aid. More critical analysis is required to check the long term value of local sourcing and procurements.

5.5.2 The policies and regulations operating in aid supported programmes around Nigeria are in alignment with the local culture and tradition.

It emerged from this study that policies and regulations operating in aid supported programmes around Nigeria are in alignment with the local culture and tradition. This finding was supported by 77.9 percent of the surveyed participants. Excessive emphasis on rules and regulations apply where there is high uncertainty avoidance scores in the national culture dimension scoring system (Hofstede, Hofstede & Minkov 2010). Therefore, the aid receiving countries must focus on producing and measuring the impact of policies and regulations that are culturally appropriate, in order to improve the transparency of aid. When aid regulations are flouted and dependence increases, it is expected that recipient states will become less accountable for their own actions, that incentives for domestic corruption will be increased by increasing conflict over aid funds, and that aid will essentially compensate for poor economic policies and weak government institutions by offering a crutch (Knack 2001, 2004; Knack and Rahman 2007; Charron 2011).

5.5.3 Transparency, accountability and strict rules and regulations are required in order to ensure people in need actually benefit from aid support to Nigeria.

It emerged from this study that transparency, accountability and strict rules and regulations are required in order to ensure people in need actually benefit from aid support to Nigeria. This finding was supported by 89.2 percent of the surveyed participants. Easterly and Williamson (2011) notes that transparency entails the ability for those outside the organization to obtain access to information about the operations of the agency. The Paris Declaration on Aid Effectiveness (2005) recommends that developing countries and donors must focus on producing and measuring results, as part of the aid management strategies. African Development Bank (2009) posits that accountability has worked best when it has combined strong community based monitoring with high-level representatives such as parliamentarians, policymakers or officials being prepared to be held to account. Evidence for these successes comes from sources as diverse as the African Development Bank (ADB) on Ghana and Senegal; Oxfam on Malawi and the World Bank on Uganda (ADB 2009). Where donors are unwilling to comply with making aid results public, they should be sanctioned by the aid receiving countries, as donors must coordinate among themselves and respect the rights of aid receiving countries. The results must be made open and transparent to all stakeholders, in order to expose and reduce corrupt practices. Without transparency, independent commentators cannot monitor aid agencies, aid recipients have no mechanism to hold agencies responsible and taxpayers in donor countries cannot monitor aid practices, as it is virtually impossible to track where the money goes (Easterly and Williamson 2011). Aid monitoring, evaluation and reporting also helps the receiving countries to refocus on other priority areas that has not been covered by the aid funding, to avoid duplication of costs and fungibility of aid. The IOM (2014) argues that having both programmatic and financial information publicly accessible was crucial for value for money given the large number of actors in the aid giving space. While programmatic data is useful to assess the effectiveness of activities, financial data helps to assess the efficiency and value for money for all investments. Therefore, transparency is the most important component of aid agency best practices (Easterly and Williamson 2011). These reinforces the need for transparent and strict rules and regulations guiding administration of aid funds.

5.5.4 Foreign aid donors generate huge databases and constantly build local capacity in data use for programme management decision making.

It emerged from this study that foreign aid donors generate huge databases and constantly build local capacity in data use for programme management decision making.

This finding was supported by 89.4 percent of the surveyed participants. Programme monitoring and evaluation and use of data for management decision making are essential components of ensuring aid programme impact and effectiveness in Nigeria. The Education for all Global Monitoring Report (2009) espouses that fewer than 10 per cent of the aid recipients covered in a survey were assessed as having systems capable of monitoring development results — a slight increase from 7 per cent in 2005, but the 2010 target is 35 per cent. Thus, aid recipient countries' capacity to monitor aid results is still dismal. Also, contrary to the findings of this study, the IOM (2014) observes that a lot of the information that donors have in their huge databases was not used by the aid recipient countries for programme management decision making. While the programmatic performance information was good, evidence of impact was limited. These raises questions on how donors expect country-level capacity to increase (IOM 2014).

5.5.5 The recipient government co-ordinates with donors to focus on producing and measuring results, through effective programme monitoring and evaluation.

It emerged from this study that the government of Nigeria co-ordinates with donors to focus on producing and measuring results, through effective programme monitoring and evaluation. This finding was supported by 81.0 percent of the surveyed participants. Ohler (2013) postulates that the coordination efforts among bilateral donors seem rather limited, suggesting that their political and economic interests prevent closer coordination. In addition, NGOs appear to cluster in the regional sectoral space although there seems to be some sort of coordination among them (Ohler 2013). It is against this background that the Paris Declaration on Aid Effectiveness (2005) recommends that developing countries and donors must focus on producing and measuring results, as part of the aid management strategies. The results must be made open and transparent to all stakeholders, in order to expose and reduce corrupt practices. A well-managed aid requires funding of management activities such as fiduciary oversight, monitoring and evaluation, and project design and implementation costs (Easterly & Williamson 2011). Aid receiving countries need to set budgeting for monitoring and evaluation as pre-requisite requirement for admittance of aid donors into their country. IOM (2014) asserts that if good programme evaluation is desired, the donor must invest up to 20 percent of evaluation funds to go towards good design work. This should serve as benchmark for developing guidelines for aid effectiveness in sub-Saharan African countries.

5.5.6 Nigeria have transparent, measurable assessment frameworks to measure aid progress and assess results.

It emerged from this study that Nigeria have transparent, measurable assessment frameworks to measure aid progress and assess results. This finding was supported by 47.8 percent of the surveyed participants. The Paris Declaration on Aid Effectiveness (2005) lays out a practical, action-oriented roadmap to improve the quality of aid and its impact on development. It also establishes performance indicators that assess progress over time. Additionally, it calls for an international monitoring system to ensure that donors and recipients hold each other accountable. To ensure aid effectiveness, a transparent, measurable assessment framework should be domesticated in Nigeria, to measure aid progress and assess results. Results should be widely disseminated across the country, to ensure that donors and recipients of aid hold each other accountable at all levels, from the federal level down to the ward or community development committee or family levels.

5.5.7 People in Nigeria believe that while their wellbeing and security lies in the hands of God; they also need foreign aid programme to complement in meeting their needs.

It emerged from this study that people in Nigeria believe that their wellbeing and security lies in the hands of God, but they also need foreign aid programmes to complement their needs. This finding was supported by 75.7 percent of the surveyed participants. This opinion was stronger in the northern geographic region of Nigeria than the south. There was a general acceptance that beyond God, aid support was desirable. This might have stemmed from uncertainty avoidance, where people have preference for avoiding uncertainties. Hofstede, Hofstede and Minkov (2010) elucidate that countries exhibiting high uncertainty avoidance maintain rigid codes of belief and behavior and are intolerant of unorthodox behaviour and ideas.

5.5.8 People perceive that aid service providers respect their time which matters so much to them.

It emerged from this study that people in Nigeria believe their time matters so much to them and service providers respect this time whenever they attend foreign aid supported programmes or services. This finding was supported by 62.7 percent of the surveyed participants. Lensu (2003) postulates the conceptual and practical implications of the commitment to respect culture for international humanitarian assistance both at the level of

principles and policy. Thus, countries with high score on uncertainty avoidance (such as Nigeria) maintain rigid codes of belief and behavior. In these cultures, there is an emotional need for rules, even if the rules never seem to work (Hofstede, Hofstede & Minkov 2010). Hofstede, Hofstede and Minkov (2010) elucidate that countries exhibiting high uncertainty avoidance (such as Nigeria) maintain that time is money, people have an inner urge to be busy and work hard, precision and punctuality are the norm, innovation may be resisted, and security is an important element in individual motivation. Aid programmes that support value re-orientation, precision and punctuality will be desirable to create consciousness towards timely delivery of aid supported services in Nigeria.

5.5.9 Key highlights of the impact of national culture on managing aid for results

The study tells us that majority of participants perceive the following practices relevant to managing aid for results in recipient countries: transparency, accountability and strict rules and regulations are required in aid administration; aid generates huge databases and builds local capacity in data use; host government coordinate with donors to focus on effective programme monitoring and evaluation; and aid recipient country have a transparent framework for measuring aid progress. Others include: donor procurement systems are aligned to local business owners; donor policies and regulations align with local culture and tradition; people in the recipient country believe that their wellbeing and security lies in God's hands and aid programmes are required to support it; time matters so much to people in Nigeria and aid programmes respect the time.

5.6 TO DETERMINE THE IMPACT OF CULTURE ON AID WORKER'S PERCEPTION OF HARMONISATION OF AID IN NIGERIA

From the conceptual framework used in this study, it can be seen that harmonization of aid relates to long/short term orientation dimension of culture. Mooij and Hofstede (2010) refer long-term versus short-term orientation as the extent to which a society exhibits a pragmatic future-oriented perspective rather than a conventional historic or short-term point of view. According to Hofstede (no date), Nigeria scores 16, making it a short term orientation culture. Societies with a short-term orientation generally exhibit great respect for traditions, a relatively small propensity to save, strong social pressure to "keep up with the joneses," impatience for achieving quick results, and a strong concern with establishing the Truth (Hofstede, Hofstede & Minkov 2010). A sound understanding of people's 'pursuit for happiness' versus 'pursuit for peace of mind' determines whether the country has a long or

short term orientation culture. This background information assists donor countries and organisations to co-ordinate their actions, simplify procedures and share information to avoid duplication of actions. Coordination efforts are also necessary to address both short and long term country interests, in line with the people's specific priorities. The pursuit for happiness versus pursuit for peace of mind (long versus short-term orientation) makes developing countries to either want to enjoy everything 'now' or invest for the 'future' (Hofstede, Hofstede & Minkov 2010). Thus, an understanding of the long/short-term orientation dimension of national culture will reinforce harmonization of aid (aid specialization) towards reducing aid fragmentation in the country (Easterly & Williamson 2011). Well-coordinated and harmonized aid creates efficiency and effectiveness in the aid space, thereby, reaching many more beneficiaries.

From the study, Table 17 shows the contrast between participant's geographic region of origin and their perception of harmonisation of aid in Nigeria. The study tells us that 376 (100%) participants disagree that harmonisation of aid is palpable in Nigeria. The researcher utilized Crosstab to do a further analysis of the result. It emerged from the study that 248 (100%) participants whose reported geographic region of origin was southern Nigeria indicated 'Disagree' while 0 (0.0%) noted 'Agree' to the items related to the harmonisation of aid in Nigeria. Of those whose geographic region of origin was northern Nigeria, 128 (100%) indicated 'Disagree' while 0 (0%) noted 'Agree' to the items related to the harmonisation of aid in Nigeria.

Chi-square test of independence could not yield any valid results because participants' perception of harmonization of aid in Nigeria was constant.

Additionally, eight key findings emerged from this culture dimension of the study, linking the long/short term orientation dimension of culture to reduced fragmentation of aid. Each finding was supported by a brief description, supported by similar studies from the literature. The eight key findings of this dimension of culture are discussed below:

5.6.1 Foreign aid donors fail to rely on the country's culture of reporting and monitoring systems, as their principle of operation.

It emerged from this study that foreign aid donors fail to rely on the country's culture of reporting and monitoring systems as their principle of operation. This finding was supported by 69.7 percent of the surveyed participants. The Paris Declaration on Aid Effectiveness (2005) lays out a practical, action-oriented roadmap for development of international monitoring systems to ensure that donors and recipients hold each other accountable – a

feature that is unique among international agreements. The Global Fund for instance, adopts programme impact review approaches that involve partners and build on in-country evaluation programs. They make the evaluations periodic so they occur at regular intervals coordinated with in-country evaluations (IOM 2014). Oxfam Research Report (2015) alludes that often local stakeholders and donor country stakeholders have different data needs and priorities. IOM (2014) also observes that a lot of the information that donors have in their huge databases was not used by the aid recipient countries for programme management decision making. However, Oxfam Research Report (2015) argues that stakeholders in a locally driven approach can only have the power to identify problems, come up with solutions, and monitor progress if there is transparent information and clear data on how officials are improving. Thus, donors need to ensure that they are providing the data that local stakeholders need, in the manner that is most useful to them (Oxfam Research Report 2015). Therefore, recipient countries are encouraged to guide aid programmes to utilize the country's monitoring and evaluation systems, and utilize information by all programmes (including aid) for management decision making. Any aid that fails to adopt the country's culture of monitoring and evaluation is bad aid.

5.6.2 There is wide variation of incentives provided by donors in the country.

It emerged from this study that there is wide variation of incentives (such as travel reimbursements, per diem payments, salary supplementation, etc) provided by donors in the country. This finding was supported by 69.7 percent of the surveyed participants. The reasons for the variation are beyond the scope of this study. This relates to weaknesses in aid institutional framework and lack of coordination between donors and their implementing partners to agree on standards for providing incentives to their beneficiaries.

5.6.3 Foreign aid donors have strong respect for each other's tradition, knowledge and areas of expertise and avoid duplication of cost and effort.

It emerged from this study that foreign aid donors have strong respect for each other's tradition, knowledge and areas of expertise and avoid duplication of cost and effort. This finding was supported by 63.5 percent of the surveyed participants. In contrast with this finding, the Education for all Global Monitoring Report (2009) posits that donor coordination is still rudimentary. In 2007 for example, fifty-four countries received more than 14,000 donor missions, of which only one in five was coordinated on a joint-donor basis. For example, the Niger hosted over 600 donor missions in 2007, fewer than 100 of which were joint missions

(Education for all Global Monitoring Report 2009). The Paris Declaration of Aid Effectiveness (2005) notes that a big part of aid's problem is duplication of efforts, which leads to multiple reporting burden on the already overstretched aid recipients. Yet, data generated are not used for decision making in the aid recipient country. To this end, the Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations co-ordinate their actions, simplify procedures and share information to minimize transaction costs and avoid duplication or unsustainable aid programmes.

5.6.4 Foreign aid donors co-ordinate their financial aid and capacity building activities with that of other donors operating in the same country – mixed opinions.

It emerged from this study that participants who originated from southern geographic region of Nigeria opined that foreign aid donors co-ordinate their financial aid and capacity building activities with that of other donors operating in the same country. This finding was supported by 45.7 percent of the surveyed participants. Participants from the northern region disagrees with this assertion. Thus, generating an overall, neutral or undecided position on this item. With so many donors and their implementing partners doing so many different things, it becomes somewhat challenging to coordinate financial aid and capacity building activities. Easterly and Williamson (2011) report that most donors are fragmenting aid in response to political economy incentives, as well as other short term orientation benefits, such as 'planting their flags' on as many countries, sectors and projects as possible. The IMF and World Bank (2010) reports that a recent OECD survey revealed that in 2007 alone, there were 15,229 donor missions to 54 countries – more than 800 to Vietnam alone. Each of these donor missions came with huge attendant startup costs. Easterly and Williamson (2011) lament that if fixed startup costs by country and sector are important at all, then a lot of small donors may be having much or all of their aid eaten up by these fixed costs. Therefore, to ensure aid effectiveness, fragmentation of aid must be reduced and aid specialization increased.

5.6.5 Foreign aid donor requirement and expectations are generating stable transaction costs in aid recipient countries

It emerged from this study that despite the wide variety of foreign aid donor requirement and expectations, transaction costs in aid recipient countries have remained stable. This finding was supported by 63.5 per cent of the surveyed participants. Kenny and Savedoff (2014) reports that results-based aid programmes are criticized for being more vulnerable to

corruption than input-based programs that monitor inputs and impose specific procedures for procurement and financial accounting. The critical factor in choosing among aid modalities is to recognize that failure costs, the foregone benefits of a program that has been defrauded, are the true costs of corruption (Kenny & Savedoff 2014). By focusing on whether or not a programme is achieving results, it is possible to make programmes achieve more and limit the impact of corruption on development (Kenny & Savedoff 2014). A common practice that increases transaction costs among donors and their implementing partners is fragmentation of aid. The Herfindahl coefficients have failed to rise despite increasingly heated criticism and reform efforts to reduce fragmentation. This is one of the most conspicuous failures in aid practices, both in levels and in trends (Easterly & Williamson 2011). For the bilateral agencies, which do not have a specialized mission, fragmentation is rampant, with very low Herfindahls for both country and sector. These are indications that most donors are far from efficient behavior on specialization of aid (Easterly and Williamson 2011). Coordination efforts are also necessary to address both short and long term country interests, in line with the people's specific priorities.

5.6.6 Foreign aid flow to recipient countries have neither improved nor reduced planning and government investment in economic development and poverty alleviation.

It emerged from this study that there was undecided opinion regarding whether or not foreign aid flow to recipient countries has improved planning and government investment in economic development and poverty alleviation. Thus, 45.7 per cent of the surveyed participants were for and another 50 per cent against. ActionAid (2011) assert that since the 1990s, multi-donor budget support – aid pooled by donors and spent by government – has increased in Ghana to 33 per cent of its total aid. It has used this flexible and predictable money to fund several new initiatives, including (since 2005) the schools' capitation grant. This is a small grant paid per pupil to schools, to abolish fees for exams, with each school choosing how to spend the remaining funds (ActionAid 2011). Additionally, Philip (2013) suggests that total foreign aid and food aid impact positively on poverty, while technical aid reduces poverty. Education for all Global Monitoring Report (2009) shows that the new aid paradigm is intended to address governance problems in aid delivery and highlight government responsibility. Respect for national ownership and the pursuit of greater efficiency in donors' contributions to poverty reduction are intrinsically laudable (Education for all Global Monitoring Report 2009). Growth is not sufficient to achieve poverty reduction or reduction in inequality, but it is necessary and leads to poverty reduction when focussed on poor people (ActionAid 2011). However, Omotola (2014) reports that despite huge resources such as oil and gas, copper, platinum and diamonds, most African countries are

still heavily reliant on aid from western countries to fund projects in almost all sectors of their economy. The dependency or rather over-dependency on aid has created a culture and cycle of poverty (Omotola 2014). Njeru (2003) reports that foreign aid loans do not fully increase total expenditure, but reduce borrowing and taxation while increasing government consumption and decreasing government investment. Adding that foreign aid merely substitutes for already earmarked government spending. The central government spends funds freed by aid on non-development activities. This implies that government expenditure choices are unaffected by external sources of finance. Aid merely softens the government's budget constraints (Njeru 2003).

5.6.7 Participants refute use of recipient country government as vehicle to administer aid funds.

It emerged from this study that participants refute use of recipient country government as vehicle to administer aid funds. This finding was supported by 80.8 percent of the surveyed participants. The outcomes of this study bears diverse considerations in the literature. While some opine that aid recipient countries lack the capacity to manage aid funds, others insist that the core role of aid in the first place is to transfer capacity to developing countries. Oxfam Research Report (2015) asserts that for years, donors, including the US, directly funded the treasury of the Ministry of Health in Afghanistan to help the institution implement its plans to provide basic health services to more Afghans. And, from the standpoint of measuring the US's investment, the results were outstanding. From 2002-2012, life expectancy rose by 20 years and infant mortality rates were reduced by nearly 100,000 per year (Oxfam Research Report 2015).

The US government typically does not provide a high proportion of funds through partner government systems because US officials fear corruption (Oxfam Research Report 2015). But if aid was judged primarily on outcomes and not the perceived risk of corruption, the results might change a few minds. The lack thereof has made aid recipient countries to continue to depend on donor countries, barely 60 years after the commencement of aid flow to Africa. Nearly 75 percent of US foreign assistance is given through projects, mostly implemented by US-based for-profit contractors or through US-based non-governmental organizations (Oxfam Research Report 2015). In 2013, only 19.7 percent of USAID funds were given directly to local entities, including governments, civil society, and the private sector (Oxfam Research Report 2015). Oxfam Research Report (2015) affirms that most donors prefer project-based aid, in which they plan and implement specific projects, and maintain control of project finances and management outside the host country budget. "Projectizing" aid is one way to protect aid funds against fraud. Officials have also noted that

in some countries, donors providing budget support assistance appear to be more influential in regard to host country policy-making than project-only donors, even when the value of the project aid is much higher than the budget support (Oxfam Research Report 2015). Santiso (2001) argues that aid conditionality and selectivity are not the appropriate approaches to strengthen good governance and aid effectiveness in developing countries. What is needed, Santiso (2001) argues is a more radical approach in which donors cede developing countries greater control over the use of aid, within the framework of agreed-upon objectives. Oxfam Research Report (2015) affirms that there is no evidence that stopping aid or threatening to stop aid to a country with deteriorating governance has no long-term effect on reducing corruption in the partner country, nor in building domestic accountability. A few recent studies looked at cases from Uganda, Afghanistan, Indonesia, Mozambique, Tanzania, Zambia, Malawi, and Eritrea (Oxfam Research Report 2015). In each of these cases, aid stoppage led to limited, temporary effects but failed to lead to changes that halted corruption (Oxfam Research Report 2015). Dijankov, Jose and Reynal-Qurol (2006) contends that the conditionality of aid principle does not seem to work because of the lack of credibility of the punishment. Often, the aid cuts disproportionately hurt people living in poverty, rather than corrupt elites (Oxfam Research Report 2015). Empirical studies show that other sources of foreign funds, like loans, remittances and private to private assistance, have proven to be quite effective in fostering growth effect on income distribution (Dijankov, Jose and Reynal-Qurol 2006).

5.6.8 Aid funding is characterized by minimal duplication of efforts

It emerged from this study that duplication of efforts between donors and recipient countries is minimal. This finding was supported by 56.3 percent of the surveyed participants. In alignment with the findings of this study, Lawson (2013) explains that USAID issued guidance to field missions on compliance with Paris Declaration commitments on donor coordination in March 2006. The guidance emphasized that the commitments made by the United States and other donors in Paris was to “look for ways to complement and mutually reinforce one another’s programs in support of partner plans,” and encouraged field staff to “join other donors in endorsing local agreements to the fullest extent possible.” A July 2012 update to USAID’s Automated Directives System (ADS), covering grants and contributions to bilateral donors, appears to reflect increasing acceptance of coordination efforts that involve joint funding (Lawson 2013).

Conversely, studies by Easterly and Williamson (2011); Commission for Africa (2005); Easterly (2007); Frot and Santiso (2009); IMF and World Bank (2005); and Knack and

Rahman (2007) reveals that there have been too many donors in too many countries, stretched across too many sectors or projects. Lawson (2013) specifies that the primary argument for better donor coordination is that aid effectiveness is becoming increasingly undermined by fragmentation. Coordination advocates argue that the profusion of donor agencies in many developing countries causes problems for donors and recipients alike. They focus on the following types of problems, both observed and potential, which may undermine aid efficiency and effectiveness – duplication, cross-purposes, loss of scale, administrative burden, and unclear leadership (Lawson 2013). Lawson (2013) elucidates each of the problems as follows: Duplication occurs when donors focus on the same needs in a country and may duplicate each other's efforts in the absence of coordination. Cross-purposes refers to activities of various uncoordinated donors which may actually conflict and undermine development objectives. Loss of scale happens when donor tend toward supporting higher numbers of lower-value projects. Thus, dilutes the impact of aid and threatens activities that have high fixed costs and are most efficient on a large scale, such as energy and infrastructure improvements. *Administrative burden*: The presence of more donors does not necessarily mean significantly more assistance, but often does mean more administrative demands imposed by donors on recipient governments in order to meet their own accounting and oversight requirements. *Unclear leadership*: In many recipient countries, there is no longer a majority donor with implied authority to convene other donors. For example, while the United States is the largest donor globally, the U.S. bilateral contribution was less than 5% of total ODA in one-third of all countries receiving U.S. assistance in 2008, giving the U.S. missions in those countries little leverage to exercise leadership around coordination.

Lawson (2013) reports that almost half of donors surveyed for the Paris Declaration implementation evaluation in 2008 reported facing significant domestic political and institutional obstacles to establishing coordinated aid arrangements. Among the recurring obstacles, particularly for the United States, are difficulties related to division of labor, concerns about direct budget support, personnel disincentives, lack of interagency coordination, and conflicting strategic interests (Lawson 2013). Some observers assert that there are disincentives for donor coordination at every level of foreign assistance policy making and implementation (Lawson 2013). Lawson (2013) provided the following examples in support of disincentives for coordination: donors may be reluctant to coordinate efforts for fear of diluting their impactor "brand" in a country or sector. Legislators may not want to give up control over the direction of assistance programs, which allows them to respond to their constituencies. Aid agencies may fear that increased collaboration will mean less independence and that more efficiency will mean downsizing. They may also be concerned about the difficulty in attributing outcomes to particular contributions, or find it harder to demonstrate the value of their contribution on a project in which they do not have full control.

Moreover, several aid officials have suggested that aid workers are too busy to devote time and attention to coordination, a task that most are not evaluated on as part of their individual performance reviews (Lawson 2013). Additionally, host government officials have developed relationships with certain donors, and may not be eager to deal with a single donor-selected representative, or to cede their own authority to work directly with donors to a coordinating committee or agency (Lawson 2013). While there is no clear evidence of the impact of these incentives on coordination efforts, it is a recurring theme in discussions with aid experts. The growing role of non-traditional donors, as well as private sector investments and philanthropic financial flows to developing countries, present additional coordination challenges, but may as well become opportunities for a new type of collaboration (Lawson 2013).

5.6.9 Key highlights of the impact of national culture on harmonisation of aid

The survey shows that majority of participants agree that: aid donors have respect for each other's strengths and expertise; aid funding minimize duplication of cost and efforts in recipient countries; donor requirement and expectations improve transaction costs in the aid receiving country. Others include: aid brought widened variations in provision of programme incentives to beneficiaries; aid donors often fail to rely on local culture of monitoring and reporting; and participants refute use of recipient country government to administer aid funds in their country. It also emanated from this study that participants had undecided stances regarding assertions that donors coordinate aid funds and local capacity building activities among themselves; and aid improves government investment in economic development and poverty alleviation. The overall rating of harmonization of aid was dismal; thus, the only principle of aid effectiveness perceived by the participants to be weak.

To improve harmonization of aid and reduce aid dependency, ActionAid (2011) recommends that donors and recipients should jointly design (recipients) and support (donors) strong national development strategies based on democratic ownership. Additionally, they should give preference to local procurement and accelerate aid delivery (ActionAid 2011).

5.7 CONCLUSION

This chapter addresses discussion of key findings that emerged from this study. As can be seen from the study, participants agree to the effectiveness of aid across four principle areas; thus, aid alignment to country systems, managing aid for results, country ownership of aid,

and mutual accountability of aid. The study also shows that harmonization of aid was dismal; thus, the only principle of aid effectiveness perceived by the participants to be weak.

To determine the impact of culture on aid workers' perception of aid effectiveness in Nigeria, the Chi-square test of independence rejected all except the existence of a relationship between the participants' geographic region of origin (or residence) and their perception of country ownership of aid. When further analysis was conducted using one-way between subjects' ANOVA, there was a significant impact of participants' geographic region of origin on country ownership of aid. The finding further explains that middle aged persons with greater than 5 years of experience on aid projects perceive aid ownership more positively than their contemporaries that are not directly involved in aid work. Similarly, people's marital status, religious and professional affiliations impact their perception of aid ownership. Finally, there was no significant impact of participants' geographic region of residence on country ownership of aid.

In order to achieve sustained aid effectiveness in Nigeria, the next chapter proposes a culture sensitive, aid recipient focused conceptual framework and institutional framework for aid effectiveness, based on empirical evidence from this study. These new contributions to the body of knowledge in international development and business administration are envisaged to improve performance across all principles of aid effectiveness. The conceptual model and institutional framework gives particular attention to strengthening the relationship between national culture and aid ownership, as well as improving performance on harmonization of aid.

CHAPTER 6

CONCEPTUAL AND INSTITUTIONAL FRAMEWORKS FOR AID EFFECTIVENESS IN NIGERIA

6.1 INTRODUCTION

The previous chapter discussed the key findings that emerged from this study. It emerged from the study that Nigeria was on track with the following principles of aid effectiveness: aid alignment to country systems, managing aid for results, country ownership of aid, and mutual accountability of aid. The study also shows that performance on the harmonization of aid was dismal; thus, the principle of aid effectiveness perceived by the participants to be weak. Of the five principles of aid effectiveness, country ownership of aid had a significant relationship with the national culture.

This chapter proposes an evidence based, culturally appropriate, recipient country driven institutional framework for aid effectiveness in Nigeria. A conceptual model for aid effectiveness is also proposed. The conceptual model and institutional framework were based on the findings of this study and deductions from the literature that combined ideas from several fields of research relevant to culture and aid. A criterion suggested by Chinn and Kramer (2005) was used to validate the guidelines.

In order to attain the purpose of this study the following five objectives were addressed:

- vi. To determine the impact of culture on aid worker's perception of country's ownership of aid in Nigeria
- vii. To determine the impact of culture on aid worker's perception of mutual accountability of aid in Nigeria
- viii. To determine the impact of culture on aid worker's perception of aid alignment to country systems in Nigeria
- ix. To determine the impact of culture on aid worker's perception of managing aid for results in Nigeria
- x. To determine the impact of culture on aid worker's perception of harmonisation of aid in Nigeria.

6.2 PROCESS OF DEVELOPING THE FRAMEWORK

The proposed institutional framework for aid effectiveness was formulated based on the conceptual framework developed from the Geert Hofstede's five dimensions of national culture and the five principles of aid effectiveness, in accordance with the Paris declaration of aid effectiveness.

The first step in the development of the institutional framework was the consideration of the conceptual framework of this study, developed by the researcher and revised based on evidence from this study, as elucidated in Figure 9, below. The concepts of the framework were applied to provide structure to the institutional framework for aid effectiveness. The conceptual framework was composed of the theoretical framework of the study, Geert Hofstede's dimensions of national culture (Hofstede 2001; Osoba 2009), the principles of aid effectiveness (Paris declaration of aid effectiveness 2005), and the best practices of aid (Easterly & Pfitze 2008). The dimensions of national culture are classified as follows: Power Distance; Individualism versus Collectivism; Masculinity versus Femininity; Uncertainty Avoidance; and Long versus Short-term Orientation (Hofstede 2001; Osoba 2009). The five principles of aid effectiveness include; ownership, mutual accountability, alignment, managing aid for results and harmonisation of aid. The five best practices of aid is composed of; selectivity, moderate overhead cost, preventing ineffective aid channels, transparency of aid, and aid specialisation.

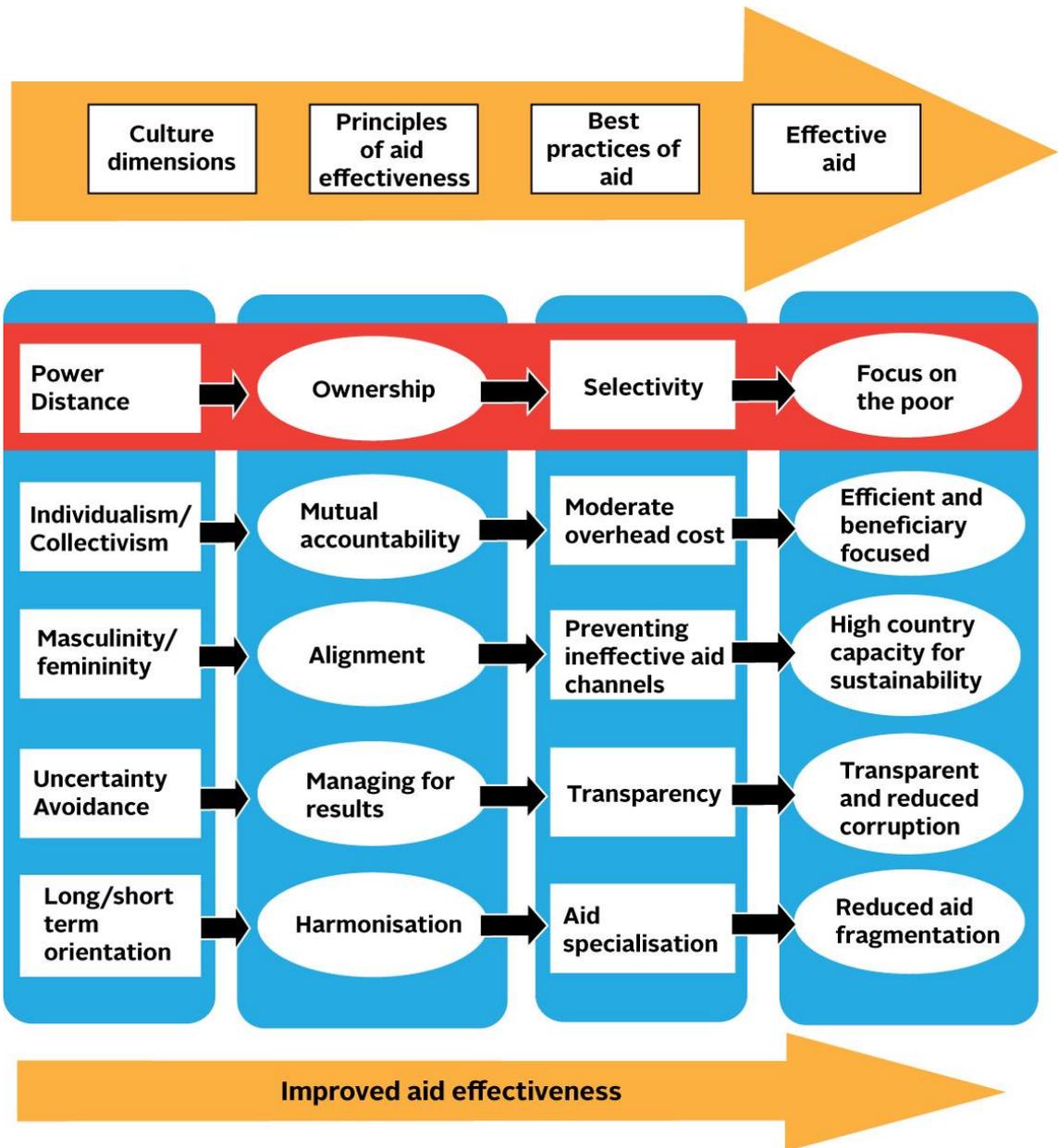


FIGURE 9: UPDATED CONCEPTUAL FRAMEWORK BASED ON EVIDENCE - IMPACT OF NATIONAL CULTURE ON AID EFFECTIVENESS

The five dimensions of national culture were applied to the five principles of aid effectiveness and best practices of aid to guide the description of recommendations for implementation to make aid effective, based on the research findings. The tabular matrix in Appendix F, shows the Geert Hofstede's dimension of national culture, a list of findings against each dimension of national culture, relevant principle of aid effectiveness, best practices of aid relevant to the findings, and the recommended procedures or activities for the implementation of the finding.

6.3 FORMULATION OF INSTITUTIONAL FRAMEWORK FOR AID EFFECTIVENESS IN NIGERIA

This section presents the recommendations for the development of institutional framework for aid effectiveness in sub-Saharan Africa, based on synthesis of the researcher's conclusions drawn from the study findings, critical analysis and results of literature search. Formulation of the recommendations are also guided by the conceptual and theoretical frameworks used in this study. A set of eight recommendations was developed from the Power Distance dimension of national culture, in line with the principles of aid effectiveness and best practices of aid as guided by the conceptual framework of the study.

The recommendations hinge on the principles of determination of "95 per cent confidence interval," and not the application thereof. In statistic, a confidence interval (CI) is a type of interval estimate of a population parameter. More specifically, "confidence level" consist of a range of values that act as good estimates of the unknown population parameter however, the interval computed from a particular sample does not necessarily include the true value of the parameter (Kendall & Stuart 1973; Cox & Hinkey 1974). In this study, 95 per cent was applied as a value that the researcher is certain, based on evidence that informs CI (Kendall & Stuart 1973; Cox & Hinkey 1974), that when attained in aid administration, will lead to aid effectiveness. Therefore, it is correct to say that aid is effective when 95 per cent of surveyed participants in aid recipient countries agree that the country ownership of aid principle of aid effectiveness aligns with the national culture. Therefore, utilizing the current findings as baseline figures, the researcher recommends enhancement of the country ownership of aid principle to 95 per cent, in order to achieve the desired aid effectiveness. For the purpose of applying the recommendations in this study, the procedure was tagged "the 95 per cent rule, in order to differentiate it from the original concept of CI."

6.3.1 Recommendations to address the impact of culture on aid worker's perception of country's ownership of aid in Nigeria

Eight recommendations, tagged the "95 per cent rule" was developed to address this objective:

- aid practices should be locally driven and wanted by the local culture and tradition. This recommendation relates to the finding in Item 2.1, Table 2 of this report. Up to 15.5 percent of participants in the current study perceive that aid donors are promoting practices that are alien and unwanted to the local tradition and culture. Therefore, in order to achieve aid effectiveness, at least 95 percent of participants in similar surveys should be able to trust that aid practices are locally driven and wanted by the local culture and tradition.
- aid donors should select places they wish to support based on the recipient country's strategic interests and priorities. This recommendation relates to the finding in Item 2.2, Table 2 of this report. Up to 38.9 percent of participants in the current study perceive that aid donors do not consider the strategic interest and priorities of recipient countries when choosing project sites. To ensure aid effectiveness, at least 95 percent of participants in similar surveys should be able to express satisfaction with donors' selection of project sites. Thus, places selected for project implementation should be aligned with the strategic interests and priorities of the beneficiary country.
- aid provided to recipient countries should be untied. This recommendation relates to the finding in Item 2.3, Table 2 of this report. Up to 66.8 percent of participants in the current study believe that foreign aid to Nigeria consists of specifications that a certain proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, commodities) by the aid provider. In order to ensure aid effectiveness, at least 95 percent of participants in similar surveys should be able to perceive aid as untied. Thus, a greater proportion of aid should indeed, be untied.
- aid interventions should integrate locally driven solutions that supports institutional capacities to tackle corruption. This recommendation relates to the finding in Item 2.4, Table 2 of this report. Up to 10.8 percent of participants in the current study disagree that aid interventions supports institutional capacities that tackle corruption. To achieve aid effectiveness therefore, at least 95 percent of participants in similar surveys should be able to express satisfaction that aid interventions integrate locally driven solutions that supports institutional capacities to tackle corruption.
- aid resources should get to the rightful beneficiaries without leakages. This recommendation relates to the finding in Item 2.5, Table 2 of this report. Up to 24.3

percent of participants in the current study believe that aid resources does not get into the hands of their rightful beneficiaries. To achieve aid effectiveness therefore, at least 95 percent of participants in similar surveys should be able to express that aid resources get to the right beneficiaries for which the aid resources were donated.

- aid interventions should demonstrate equity in distribution of aid resources to the needy in both rural and urban areas. This recommendation relates to the finding in Item 2.6, Table 2 of this report. More than 41.6 percent of participants in the current study perceive deficiencies in equitable distribution of aid resources between rural and urban areas. In order to achieve aid effectiveness, at least 95 percent of participants in future surveys should demonstrate satisfaction with the level of equity in distribution of aid resources between people in rural and their counterparts in urban areas.
- aid programme experts should be sourced within the recipient country or region of operation. This recommendation relates to the finding in Item 2.7, Table 2 of this report. More than 81.7 percent of participants in the current study believe that regional and country 'experts' are experienced to lead opportunities in foreign aid supported research and intervention programmes in Nigeria. Therefore, in order to achieve aid effectiveness, at least 95 percent of participants in similar surveys should be able to demonstrate that aid programme experts are sourced within the recipient country or region of operation.
- people in recipient countries should trust their leaders in decisions regarding aid donation to the country. This recommendation relates to the finding in Item 2.8, Table 2 of this report. Up to 32.5 percent of participants in the current study does not believe that their leaders can make decisions regarding aid donation on their behalf. To achieve aid effectiveness therefore, at least 95 percent of participants in similar surveys should be able to express trust that their leaders can make decisions regarding aid donation to their country.

6.4 ANALYSIS AND VALIDATION OF THE GUIDELINES

Rogers (2002) (in Moleki 2008) described analysis as an objective breakdown of statements into components. This was done to identify relationships between statements and relative hierarchy of ideas contained in the recommendations. Moleki (2008) cites Sieber and Mackintosh (2001) who report that analysis facilitates:

- Recognition of stated and unstated assumptions
- Identification of motives
- Comprehension of the interrelationships among statements

- Detection of logical fallacies

In contrast to analysis, Moleki (2008) elucidates that evaluation involves judgment about the value and logical structure of the recommendations. It also determines the extent to which the recommendations satisfy certain external criteria and/or standards. Moleki (2008) adds that evaluation of the recommendations for institutional framework allows the reader or evaluator to draw judgment and conclusions about its validity.

The proposed conceptual and institutional framework for aid effectiveness were validated by subjecting them to external peer review, analysis and evaluation by experts in the field of aid management. The frameworks were evaluated for clarity, simplicity, generality, rational structure and operational adequacy. Moleki (2008) has used these criteria for evaluation of guidelines for facilitation of clinical accompaniment of critical care nursing students in open and distance learning programme.

6.4.1 Clarity and relational structure

The frameworks were validated for trustworthiness, semantic clarity and structural clarity. Eight persons were selected to serve as reviewers for the proposed conceptual and institutional framework for aid effectiveness. The team of reviewers were composed of aid programme management experts and local beneficiaries of aid resources in Nigeria. Prospective reviewers were discretely contacted face-to-face, in the workplace and requested to serve as reviewers for the proposed frameworks for aid effectiveness. On the whole, all eight persons accepted to participate in the review and validation process. Electronic copies of the proposed institutional framework and a brief description of processes followed by the researcher to develop the frameworks were e-mailed to each of the reviewers. Reviewers were requested to review and validate the recommendations for trustworthiness, semantic clarity and structural clarity. Reviewers were given options to provide written feedback or arrange to discuss their comments with the researcher. Each reviewer was given 2 weeks to revert with feedback. Reviewers were reminded prior to and on expiration of the 2-week timeline to revert with their comments. While 5 reviewers provided written feedback, 3 others opted to discuss their comments with the researcher. One-on-one sessions were held with the 3 reviewers and their comments noted. Both the e-mailed comments and those obtained from the face-to-face meetings were compiled and used to update the proposed conceptual and institutional frameworks. The frameworks were further subjected to additional review by the researcher's supervisors, and their inputs integrated to enrich the quality of the frameworks. As suggested in Moleki (2008), the semantic clarity questioned the theoretical meaning of concepts, while structural clarity reflected on the interrelationship and

connections between the conceptual framework and the theoretical framework used to develop the institutional framework for aid effectiveness. The structural framework further looked at the links between the dimensions of national culture, principles of aid effectiveness, best practices of aid and the recommended activities for making aid effective.

6.4.2 Simplicity and operational adequacy

The recommendations in the conceptual and institutional framework for aid effectiveness were evaluated to establish their suitability and applicability for making aid effective in Nigeria.

6.4.3 Generality of the recommendations

Moleki (2008) identifies generality as the breath of the scope and purpose of the guidelines. The evaluators ensured that the recommendations were culturally appropriate, recipient country driven, and that the roles and responsibilities of donor and recipient countries were clearly delineated.

6.5 RECOMMENDATIONS FOR IMPLEMENTATION OF THE GUIDELINES

6.5.1 Qualifying statements

In some peculiar situations, there may be valid exceptions to the approaches offered in this institutional framework. Therefore, the framework should be used as a guide, while sound reasons to deviate from the recommendations are documented for reference purposes.

6.5.2 Description of implementation strategy

In most sub-Saharan African countries, the National Planning Commission (or its equivalence) are responsible for registration and coordination of aid donor agencies giving aid to the country. Therefore, the researcher will disseminate the results of this study, as well as the conceptual and institutional frameworks widely, and advocate for the adaptation, adoption, domestication and use of the frameworks by sub-Saharan African countries, to improve aid effectiveness.

6.5.3 Guidelines dissemination

The proposed conceptual and institutional framework for aid effectiveness will be disseminated to aid donor agencies, aid implementing partners, academia, aid receiving countries and development journalists and researchers, among others. Dissemination shall be done through presentation at conferences, seminars, workshops, and pre-service trainings. Distribution methods shall include institutional websites, publication in journals, printed and distributed copies for those who have no access to the internet.

6.5.4 Guidelines implementation

The researcher will work with at least a development partner in Nigeria, to promote the adoption of the proposed conceptual and institutional frameworks for aid effectiveness. It is envisaged that the National/State Planning Commissions or the National/State Assemblies will mobilise stakeholders to review, analyse and critic the frameworks, with a view to adapting and adopting for implementation in Nigeria. Once adopted, the government of Nigeria, development partners and implementing partners will integrate the framework into their operations manual and train their staff (and counterparts) on application of same. The conceptual and institutional frameworks will also be presented in continuing education workshops for aid programme managers. Given the current drive by donors to address ownership and sustainability of supported projects, sustainability indicators will be developed based on the proposed frameworks, and performance measurement mechanism put in place that allows stakeholders (donors and recipients) to know to what extent aid programmes have generated outcomes and impact.

Finally, one pager matrix of the conceptual and institutional frameworks shall be developed, printed and distributed widely in both hard and electronic copies, to sensitise stakeholders on its existence. This will be aimed at initiating public/community dialogue around the subject, to hold both donor and recipient countries accountable for aid resources, activities and results.

6.5.5 Contribution of this study to the body of academic knowledge

Two key contributions emerged from this study. These were the conceptual framework for aid effectiveness as well as the institutional framework for aid effectiveness. The conceptual and institutional frameworks proposed in this study were based on the findings of the study

and deductions from the literature that combined ideas from several fields of research relevant to culture and aid.

The evidence based, culturally appropriate, recipient country driven institutional framework for aid effectiveness was developed from this study. This was composed of eight recommendations as set out in Section 6.3.1, hinged on the power distance dimension of national culture. Power distance describes the extent of inequality that exists between rulers and those that are ruled, along with the level of acceptance of inequality within the culture. Nigeria scores high on power distance, which means inequalities among people are expected and desired; less powerful people are dependent and emotionally polarized between dependence and counter dependence (Hofstede, Hofstede & Minkov 2010). The power distance dimension of national culture relates to the country ownership of aid, as set out in Figure 9, the conceptual framework for aid effectiveness proposed in this study. As shown in Section 4.2.10, there is significant influence of culture on aid recipients' perception of country ownership of aid. This means that in order to improve country ownership of aid, aid interventions should selectively focus on the poor. Thus, when the recommendations set out in Section 6.3.1 are appropriately implemented, the quality of lives of millions of people in aid receiving countries will be improved in lasting ways.

The conceptual and institutional frameworks will be useful to future researchers, students and programme managers in the fields of international business administration, charitable organizations, and professional management of aid programmes. Researchers will utilize the conceptual and/or institutional framework to underpin academic or field based research studies relevant to national culture and aid effectiveness, particularly, for improving aid management, ownership, or sustainability and international business practice, generally. The frameworks will also be useful for influencing policy change in research utilization, education and practice, aimed at improving aid performance, sustainability, management and effectiveness in Nigeria. Aid programme managers will utilize the conceptual and/or institutional frameworks to design sustainability roadmaps for aid funded programmes, implement sustainable programmes, monitor and evaluate, and advocate for positive change towards aid effectiveness in the Nigeria.

Starting from the local, sub-national and national levels, programme managers will utilize the conceptual/institutional frameworks to train aid workers, managers, technocrats and policy makers on aid policy analysis, stakeholder analysis, advocacy for change and management of aid policy change. Universities and graduate schools will develop the conceptual/institutional frameworks into modules for training students of business administration, development studies and project management, among others. The frameworks will also be used to monitor and report aid programme outcomes and impact, using pre-set indicators for aid effectiveness. At the community levels, the conceptual and

institutional frameworks for aid effectiveness may be used to initiate community dialogues around targeted prioritization of needs, strategies for aid implementation, prevention of ineffective aid channels, transparency and accountability of aid and overall aid performance. This will improve knowledge and skills in participatory monitoring and evaluation of aid programmes by community members and service beneficiaries. Thereby, improving community participation, transparency and mutual accountability between aid delivery agencies, the host government and aid beneficiaries in Nigerian communities. Effective participation by community members will in turn galvanize aid ownership and consequent sustainability. In addition to the above, a more practical and experience based contribution of this study to professional practice is described in Section 6.5.6, below.

6.5.6 Contribution of this study to professional practice

The contributions to the body of academic knowledge set out in Section 6.5.5, as well as the recommendations of this study as set out in 6.3.1 were implemented by the researcher while on his line of official duties as Country Director for an international non-governmental organization in Nigeria. The intervention enabled more than a million people in Akwa Ibom State to know their HIV status, and improved their quality of lives in lasting ways through targeted interventions. Details of the issue, implementation approach as well as the outcomes are discussed below.

6.5.6.1 Issue

With human immunodeficiency virus (HIV) prevalence rate of 10.8 percent, Akwa Ibom State is one of Nigeria's states with highest HIV burden. Institutional capacity to address the HIV epidemic is weak, despite abundant oil money. Stigma and discrimination ravages the population, with people living with HIV preferring to remain in hiding. Health seeking behaviors are influenced by religion, with more trust put in spiritual homes than health facilities. Thus, uptake of HIV services remains low, despite availability of public, private and faith-based health infrastructure and services.

6.5.6.2 Implementation of recommendations from this study

To address the issues identified in Section 6.5.5.1, above, the researcher implemented the recommendations of this study as set out in Section 6.3.1, above, as follows:

- a) *Locally driven and wanted interventions*: Concerned about the burden of HIV in Nigeria, the researcher participated in national dialogues seeking to address the

challenge. Local actors agreed to a more focused intervention to take HIV interventions to the right places, at the right time and on the right things. Twelve states and the Federal Capital Territory (FCT) were identified as strategic states for focused HIV interventions in Nigeria. The United States Agency for International Development (USAID) was approached by the government of Nigeria to provide financial assistance to the scale up of HIV interventions in Akwa Ibom State.

- b) *Local, strategic interests and priorities:* Akwa Ibom State was collaboratively identified by the Government of Nigeria (recipient) and USAID (donor) as a priority state for scale up of HIV/AIDS services. The researcher participated in the planning and implementation of statewide health facilities for the delivery of HIV/AIDS services. Following further consultations with local stakeholders, five local government areas (LGAs) were selected for saturation with HIV/AIDS services. The selection was based on the high burden of HIV on the population as well as availability of current services. Others were high concentration of persons with high risk behaviours or key populations, as evidenced by the HIV prevalence rates in the LGAs.
- c) *Local leaders make decisions on behalf of communities:* The selection of scale up LGAs was validated at a stakeholders meeting that attracted key actors from federal, state and LGA levels. Others included community leaders, representatives of civil society organisations (CSOs), faith-based organisations (FBOs), people living with HIV (PLHIV), academia, among others. It emerged from the consultative meeting that the LGAs selected were based on local strategic interests and priorities, thus, approved for project implementation.
- d) *Untied aid:* As member of senior leadership team of the project, the researcher ensured that all aid resources delivered to Akwa Ibom State were locally procured/acquired. They were delivered through the host government service delivery mechanism and local private or non-governmental institutions, as well as through locally engaged project staff, consultants and community outreach workers. All project supplies were locally procured and delivered. Project logistics were facilitated through local business owners (e.g., car hire services, hotel services, food vendors, vendors for commodities and supplies, etc); thereby, boosting local businesses/economy. Country level technical assistance were mainly provided by local or regional staff or consultants.
- e) *Locally sourced programme expert:* Programme experts providing technical assistance to the project were locally sourced. These include project staff, consultants, facilitators, and community outreach workers. Others include staff of implementing agencies, such as public, private and non-governmental organisations.

Indigenous country level experts were also relied upon to provide technical assistance to the state programme teams.

- f) *Building institutional capacities and integrating local solutions*: The researcher influenced the project to intensify capacity building of host government, private and non-governmental institutions to increase impact, improve efficiency and ensure sustainability of interventions. Partnerships, collaboration and coordination were strengthened with other partners and institutions, including families, communities, to promote linkages, referrals and networking, as well as opportunities for wrap around services, such as human right interventions. Clinic opening days/hours were aligned to the local needs and conveniences of the beneficiaries. Behavior change interventions were aligned and integrated into the local culture and activities of the target beneficiaries.
- g) *Equity in distribution of resources*: Under the researcher's leadership, operational structures and systems were strengthened from state and local government, and community levels, to ensure all families and communities in focus LGAs were given equitable access to HIV services. Community outreach teams were assigned geographic clusters and monitored through geographic positioning system (GPS) and mobile technology solutions, to ensure effective service coverage at both rural and urban areas.
- h) *Taking aid to the right beneficiaries*: Deliberate efforts were made to increase access among key populations, using sexual network testing approaches. Adolescents and young adults were given special focus, particularly, seeking to reach young girls/women who have more unmet needs. Pregnant women and children were also identified for focused interventions, due to their vulnerability status. Clinically prone individuals such as those infected with tuberculosis were also given special focus. Aid supplies were particularly tracked, recorded and reported using logistics management information systems and world class inventory management systems. Procurement supply chain management systems and coordination with other partners were improved to minimize wastages, expiries, losses/leakages, or stock-out, due to poor planning. Harmonisation and coordination of interventions were also instituted to minimize duplication of efforts on a few beneficiaries, at the detriment of others.

6.5.6.3 Outcomes

- a) Increased access to HIV/AIDS services in Akwa Ibom State, covering both rural and urban areas – See Figure 10, below. Services grew from less than 10 to over 340 service delivery sites in the last 1-2 years of improved strategy of aid donation to the state.

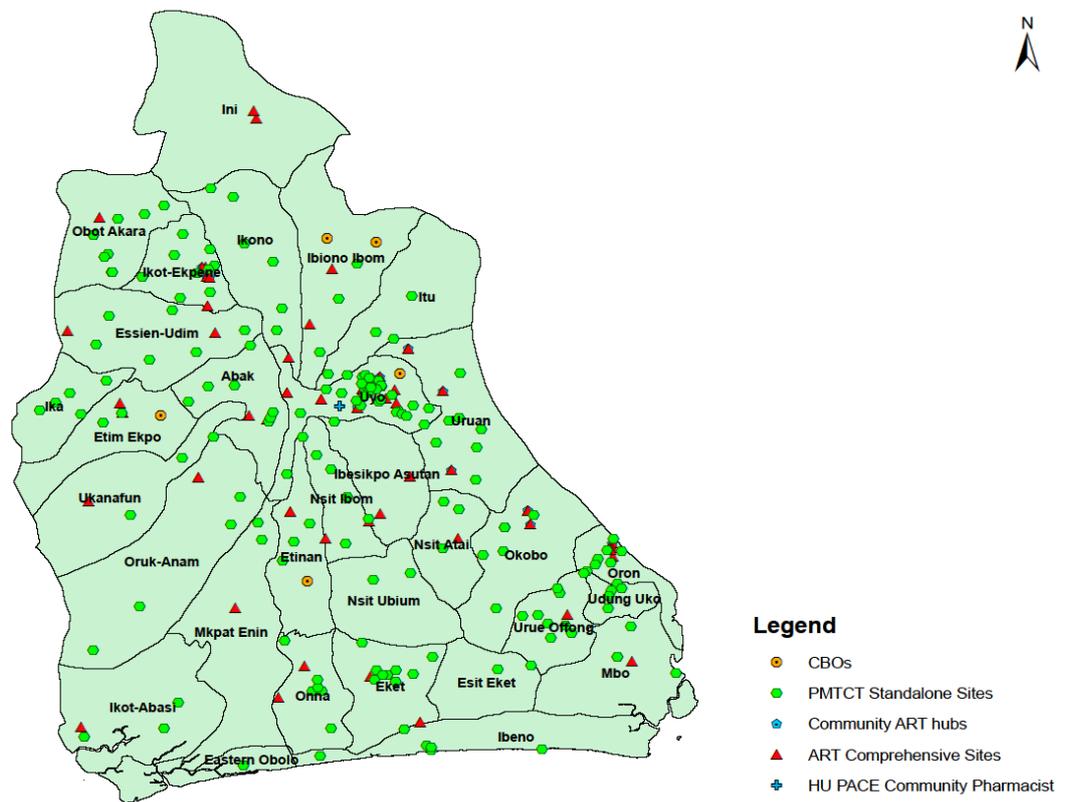


FIGURE 10: INCREASED ACCESS TO HIV/AIDS SERVICES IN AKWA IBOM STATE

- b) Improved institutional capacity to provide quality HIV/AIDS services to the right beneficiaries (PLHIV) in the right places (5 focus LGAs) and at the right time. As at July 31, 2016 in Akwa Ibom State;
- Over 1.2 million (representing 25 percent of the state's population) received HIV testing and counseling and obtained their results.
 - Over 25,000 people were receiving antiretroviral therapy
 - Over 170,000 pregnant women received HIV testing and counseling and obtained their results
 - Over 9,000 pregnant women were placed on antiretroviral therapy for their purpose of their health and those of their baby.
- c)
- d) The state demonstrated palpable political will to sustain the HIV interventions
- e) The project achieved improved economic outcomes
- Over 1,200 new adhoc jobs created
 - Several small-scale businesses strengthened through local purchases and contracts
 - Improved state revenues from Pay-As-You-Earn (PAYE) and With-holding taxes (WHT)

6.6 CONCLUSION

This chapter explicated the conceptual and institutional frameworks for aid effectiveness. The conceptual and institutional framework was based on the findings of this study and deductions that combined ideas from the literature and several fields of research relevant to culture and aid. The eventual conceptual and institutional frameworks were adjudged culturally appropriate and recipient country driven by the team of experts who validated the frameworks.

The next chapter addresses the conclusions drawn from this study, the limitations faced in the process of conducting the research as well as recommendations for improving the quality of aid and for conducting a future research.

CHAPTER 7

CONCLUSION, LIMITATIONS AND RECOMMENDATIONS

7.1 INTRODUCTION

The previous chapter proposed an evidence based, culturally appropriate, recipient country driven institutional framework for aid effectiveness in Nigeria. A conceptual model for aid effectiveness was also proposed. The conceptual and institutional frameworks were based on the findings of this study and deductions from the literature that combined ideas from several fields of research relevant to culture and aid.

As elucidated in Section 4.1, 300 (72.1%) male and 116 (27.9%) female participants, predominantly (95.7 per cent) within ages 25 to 54 years, participated in the study. Majority of the participants (316, 78.1%) were ever married while 86 (21.9%) were never married. Up to 337 (81.0%) participants were Christians while 72 (17.3%) were affiliated to the Islamic religion. The study tells us that over half of the participants - 225 (54.1%) – reported having over 5 years' duration of affiliation with aid funding. The survey also tells us that among the participants studied, 234 (56.3%) holds pre-degree and graduate qualifications, while 182 (43.8%) holds post-graduate qualifications. Up to 382 (91.8%) participants were employed by non-governmental organisations (NGO) and 31 (7.5%) by the host government. Majority of the participants – 234 (56.3%) – were affiliated to other professions other than medical (104, 25.0%) and paramedical (78, 18.8%) professions, respectively.

It emerged from the descriptive analysis of data that of the five principles of aid effectiveness deployed in this study, four were perceived by research participants as effective. These include aid alignment to country systems, managing aid for results, country ownership of aid and mutual accountability of aid. The fifth principle of aid effectiveness, harmonization of aid, emerged from this study as ineffective. As set out in Table 19, a Pearson product-moment correlation coefficient was computed to assess the relationship between the various variables that compose the principles of aid effectiveness. Overall, there was perfect, positive correlation between alignment of aid to country systems and managing aid for results ($r = .510$, $n = 353$, $p = .000$); country ownership of aid ($r = .488$, $n = 340$, $p = .000$); mutual accountability of aid ($r = .498$, $n = 336$, $p = .000$); and harmonization of aid ($r = .300$, $n = 350$, $p = .000$). There was also perfect, positive correlation between managing aid for results and country ownership of aid ($r = .500$, $n = 351$, $p = .000$); mutual accountability of aid ($r = .444$,

n = 348, p = .000); and harmonization of aid (r = .212, n = 359, p = .000). A perfect, positive correlation also existed between country ownership of aid and mutual accountability (r = .512, n = 350, p = .000); harmonisation of aid (r = .271, n = 358, p = .000). The Pearson product-moment correlation coefficient also showed perfect, positive correlation between mutual accountability of aid and harmonisation of aid (r = .396, n = 354, p = .000). Details of these analysis are shown below. This means all the principles of aid effectiveness are interdependent and therefore, necessary for aid effectiveness.

In order to determine the impact of national culture on aid effectiveness, the data was further subjected to rigorous analysis using inferential statistics (ANOVA and Chi square). It emerged from the inferential statistical analysis that there was no significant impact of national culture on mutual accountability of aid, alignment of aid to country systems, and managing aid for results. No further tests were conducted to determine the impact of national culture on harmonization of aid since it was already determined ineffective through descriptive analysis. Therefore, the results showed significant impact of national culture on country ownership of aid. That means a culture that encourages selective focus of aid on the poor can improve country ownership of aid by reducing inequality or acceptance of power distance between the rich and the poor. Osoba (2009) describes power distance as the extent of inequality that exists between the rich and the poor. Nigeria scores high on this dimension (score of 80), which means that people accept a hierarchical order in which everybody has a place and which needs no further justification (Hofstede – no date).

In order to apply this new knowledge in international business administration to improve aid effectiveness in Nigeria, the researcher recommended a new conceptual framework set out in Section 6.2. This led to the recommended institutional framework with a set of eight guidelines for improving country ownership of aid, as well as aid effectiveness in Nigeria, as set out in Section 6.3. In the guidelines, the researcher recommends enhancement of the eight parameters for the country ownership of aid principle from their current observed baseline values to 95 per cent, in order to achieve the desired aid effectiveness. For the purpose of applying the recommendations in this study, the procedure was tagged “the 95 per cent rule,” in order to differentiate it from the original concept of Confidence Interval (CI). From the new conceptual framework, the researcher further distilled five general conclusions which represent the primary output from this study, as set out in Section 7.2, below.

Finally, the researcher distilled eight general recommendations from the research findings to promote country ownership of aid and improve overall aid effectiveness in Nigeria. This has been set out in Section 7.4.

This chapter focuses on drawing conclusions. It will also describe the limitations of the study, recommendations for improving the quality of aid in Nigeria, as well as recommendations for future research.

Based on the research findings discussed in Chapter 5, the conclusions are used to accept or reject the null hypothesis as stated:

- i. H₀₁: There is no significant impact of culture on aid recipients' perception of country's ownership of aid in Nigeria
- ii. H₀₂: There is no significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria
- iii. H₀₃: There is no significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria
- iv. H₀₄: There is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria
- v. H₀₅: There is no significant impact of culture on aid recipients' perception of harmonisation of aid in Nigeria

Finally, the conclusions will ascertain whether the aim of the study, which was formulated in section 1.4, was achieved.

7.2 CONCLUSIONS

The research null hypothesis were accepted or rejected through the research findings.

7.2.1 H₀₁: There is no significant impact of culture on aid recipients' perception of country's ownership of aid in Nigeria

The original relationship between participants' geographic region of origin and their perception of country ownership of aid was significant [$F(1,365) = 4.294, p = 0.039$]. When adjusted with the Mantel-Haenszel procedure, the relationship remained significant. Therefore, we conclude that there is significant impact of culture on aid recipients' perception

of country ownership of aid in Nigeria. Also, aggregate results obtained from descriptive statistical analysis in this study portrays participants' perception of ownership of aid as effective in Nigeria (51.5 percent).

Pursuant to the determination of aid ownership as a principle for the attainment of aid effectiveness in Nigeria, participants in this study believe that donors prioritize host country's preferences when selecting places they wish to invest aid funds (54.1 percent), and promote locally driven practices (77.6 percent). Adding that donors support the country to develop own strategies, improve institutional capacities and tackle corruption (81.5 percent). Participants also feel confident that local leaders (60.3 percent) and regional and country 'experts' (81.7 percent) are able to administer aid in their country. Thus, expressed concerns that a certain proportion of aid to Nigeria was still being delivered as tied aid (66.8 percent). In any case, about half of the participants (50.7 percent) were happy that aid is distributed equitably between beneficiaries in rural and urban areas of Nigeria; thus, reaching the right beneficiaries (68.5 percent). Details of the result relevant to ownership of aid are presented below.

The ownership of aid relates to the power distance dimension of national culture. The power distance dimension was elaborated by Mooij and Hofstede (2010) as the extent to which less powerful members of a society accept and expect that power is distributed unequally. An understanding of 'power distance' dimension of national culture as well as the 'ownership' principle of aid effectiveness help donors and developing countries make informed decisions on selectivity of aid. That is, allocating aid towards those really in need (pro-poor). Thereby, increasing aid impact and yielding aid effectiveness. The Paris Declaration of Aid Effectiveness (2005) highlights the principle of country ownership as that principle which relates to the ability of developing countries to set their own development goals and strategies, improve their institutions and tackle corruption. Results relevant to ownership of aid are presented in Table 2 of this study report.

As set out on Table 2 of this study report, 77.6 percent of the surveyed participants perceive that aid donors promote practices that are locally driven and wanted by the local tradition and culture. Thereby discountenancing the argument by Hofstede, Hofstede and Minkov (2010) that aid donors were simply extending their standards of living that were unwanted by the local tradition and culture. This finding is also inconsistent with assertions by Bandyopadhyay and Vermann (2009) that aid is focused substantially on security concerns, marked especially by the watershed event of September 2011.

It also emerged from 54.1 percent of participants in this study that foreign aid donor countries select places they wish to support based on the country's strategic interest and the interest of the local people they support. ActionAid (2011) corroborates that when aid is given in such

a way that it supports poor countries to lead their own development, be more accountable to their own people, and mobilize more of their own resources, then aid itself contributes to reducing aid dependency. Rwanda's Single Project Implementation Unit oversees all domestic and external projects – allowing donors to use Rwanda's own procurement and financial systems, cutting duplicate systems and costs (ActionAid 2011). This finding counteracts arguments by certain scholars that aid is used as a means to increase the donor country's exports (Commission for Africa 2005; IMF & World Bank 2005; United Nations Development Program 2005; Easterly & Williamson 2011). The finding also debunks assertions by Charron (2011) that aid is argued by many to be tied with the political agenda of the donor country and less focused on reducing the gap between the rich and the poor through "good governance" reform in the recipient country.

This study shows that 81.5 percent of the surveyed participants opine that foreign aid supports the country to develop own strategies, improve institutional capacities and tackle corruption using locally driven strategies. A locally driven approach empowers citizens and their state to collaboratively solve problems, reduce corruption, and improve government service delivery (Oxfam Research Report 2015). Against this background, the Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations bring their support in line with developing countries' strategies and use local systems. The IOM (2014) asserts that if you really do want country ownership, you need to have time in which countries can change their management and information systems in line and not have different systems. Therefore, the Oxfam Research Report (2015) recommends that donors should adopt a locally driven approach to development by working with local partners first, giving them support to take on the challenge of reforming dysfunctional institutions. Additionally, Easterly and Pfutze (2008) resound the need for allocating aid towards those really in need

While 81.5 percent of study participants opine that aid resources get to the rightful beneficiaries with minimal leakages, 50.7 percent of them perceive that the resources are distributed equally in both rural and urban areas. However, up to 41.6 percent of participants still feels aid resources are not equally distributed between the rural poor and the urban areas. Herzer and Nunnenkamp (2012) examine the long-run effect of foreign aid on income inequality for 21 recipient countries using panel co-integration techniques to control for omitted variable and endogeneity bias. They reported that aid exerts an increasing inequality effect on income distribution. Against this background, Easterly and Pfutze (2008), resound the need for aid selectivity and prioritisation, to make informed decisions on allocating aid towards those really in need (pro-poor). Moyo (2009) stresses that aid should be tailored towards the immediate needs of beneficiaries.

As can be seen from this study, 81.7 percent of the surveyed participants assert that regional and country 'experts' are experienced to lead opportunities in foreign aid supported research and intervention programmes in sub-Saharan Africa. Foreign aid that requires bringing in experts and technicians from the donor countries to "help" Africa, and yet leaves Africa without any addition to her skills base is bad aid (Shilgba 2014). Also, IOM (2014) reports that when you look at clinical trials, they are not led by Africans, and PEPFAR does not always support their participation at scientific meetings. Overall, ActionAid (2011) postulates that around a third of global aid is spent on technical assistance from the donor countries.

Up to 60.3 percent of the surveyed participants opine that they trust their leaders will make the right decisions and negotiations with aid donors on their behalf. ActionAid (2011) corroborates that aid achieves much better and more sustainable results when development is led by the developing countries themselves. Thus, Santiso (2001) suggests a more radical approach in which donors cede developing countries' greater control over the use of aid, within the framework of agreed-upon objectives. Unfortunately, African leaders still engage in wide spread corruption in order to keep sufficient wealth for their families and themselves (Mooij & Hofstede 2010). Kono and Montinola (2013) argues that autocracies are more likely than democracies to divert development aid to themselves or the military. Therefore, calling on donors to send aid funds to democratic countries, where economic development can be assured (Kono & Moninola 2013). Against this background, leaders should ensure that only aid that meet the country's developmental objectives are accepted into the country (Kebonang 2006).

Over 66.8 percent of the participants opine that foreign aid to recipient countries consist of specifications that a proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, and commodities) by the aid provider. In kind or tied aid demoralizes local people's morale, creates brain drain, frustrates economic growth and increases poverty, among others. OECD (2010) and ActionAid (2011) advance that there has been some progress in reducing tied aid over the last few years – untied aid overall increased from 46 per cent in 2000 to 76 per cent in 2007. Foreign aid that requires bringing in experts and technicians from the donor countries to "help" Africa, and yet leaves Africa without any addition to her skills base is bad aid (Shilgba 2014). ActionAid (2011) corroborates that aid achieves much better and more sustainable results when development is led by the developing countries themselves. Thus, Santiso (2001) suggests a more radical approach in which donors cede developing countries' greater control over the use of aid, within the framework of agreed-upon objectives.

7.2.2 H₀₂: There is no significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria

Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of mutual accountability of aid in Nigeria, $X^2 (1, n=362) = 0.503, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of mutual accountability of aid in Nigeria, $X^2 (1, n=362) = 2.925, p = > 0.05$. Therefore, we conclude that there is no significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria. However, aggregate results obtained from descriptive statistical analysis in this study portrays participants' perception of mutual accountability of aid as effective in Nigeria (57.7 percent).

Pursuant to the determination of mutual accountability of aid as a principle for the attainment of aid effectiveness in Nigeria, it emerged from this study that both donor and recipient countries are mutually accountable for aid funds (66.1 percent). Thus, participants recommend punitive measures against people who mismanage aid funds (89.9 percent), and recommend reasonable overhead costs for aid implementing agencies, in order to channel more funds to beneficiaries (80.0 percent). It also emanated from the study that aid agencies provide evidence of programme impact (76.2 percent), with limited value add to beneficiaries (36.3 percent). Also, few participants see aid building on in-country evaluation programs (36.5 percent) with limited time given to host country actors to adapt to new system changes (56.3 percent). Thus, limited number of participants think aid has demonstrated the capacity to integrate development programmes into existing platforms for improved effectiveness (27.4 percent). These trends can be reversed to improve aid effectiveness in Nigeria. Details of the result relevant to mutual accountability of aid are presented below.

The conceptual framework of this study categorized mutual accountability of aid around the culture dimension of 'individualism versus collectivism.' These refers to people looking after themselves and their immediate family members only, versus people belonging to in-groups that look after them in exchange for loyalty (Santos, Canada & Oliveira 2012; Mooij & Hofstede 2010). Individualist cultures are more amenable to allow for high overheads while collectivist cultures are more likely to channel more resources towards the poor (Hofstede, Hofstede & Minkon 2010). To increase accountability of aid and reduce aid dependency, ActionAid (2011) recommends that citizens in developing and developed countries participate fully in national accountability, and demand greater tax justice globally and nationally.

Table 7 of this report shows that majority of participants perceive the following practices relevant to mutual accountability of aid in recipient countries. Up to 89.9 percent of participants opine that the government should enforce punitive measures against people who undermine policies guiding the administration of aid funds. In this light, the Paris Declaration on Aid Effectiveness (2005), IMF and World Bank (2005), and Easterly and Williamson (2011) recommends selectivity of aid as a way of sanctioning corrupt countries.

No fewer than 80.0 percent of participants also perceive that aid implementing partners invest maximally on beneficiaries, within reasonable Company/ organizational overheads. While most agencies agree that extreme overhead costs should be avoided (IMF & World Bank 2005), Easterly and Williamson (2011) note that any organization implementing aid programmes must be able to pay her own bills. ActionAid (2011) espouses that excessive administration spending has fallen considerably in the last five years.

It further emerged from 66.1 percent of participants in this study that aid donors and the recipient country understand that they are mutually accountable for transparency of development results and provide public access to information on the operations of the aid programme. Mutual accountability has helped countries such as Ghana to hold their governments to account by supporting national audit institutions, parliaments, community monitoring organisations and a free and independent media (ActionAid 2011). Also, Zhao, Seung and Du (2003) report that based on a cross-sectional data of 40 countries in 7 years, statistical results show that the presence of low transparency (and high corruption) significantly hindered the inflow of foreign direct investments to host countries.

The current study unveils opinions of 76.2 percent of participants that aid implementing partners regularly use plausibility design to provide evidence of both negative and positive programme impact. ActionAid (2011) argues that aid has contributed to halving the number of people in poverty since 1990 and reducing by 10,000 the number of children who die needlessly every day. It was also reported that between 2000 and 2010 aid support include: HIV/AIDS treatment to 4 million people, 88 million antimalarial bed nets, and 40 million more children going to school (ActionAid 2011).

It also emerged from 56.3 percent of participants in this study that aid recipient countries are usually given insufficient or no time to change existing systems in order to adopt new systems perpetrated by the donors, thereby operating parallel systems at the same time. Against this background, the IOM (2014) asserts that if you really do want country ownership, you need to have time in which countries can change their management and information systems in line and not have different systems. Oxfam Research Report (2015) notes that donors should focus more on long-term outcomes, rather than on delivering short-term outputs. Adding that institutional change takes time; thus institutional reform can take years of trial and error.

When donors' success is measured in inputs and short-term outputs, policies may fail to reward a sustained effort for institutional change (Oxfam Research Report 2015).

Participants in this study also expressed the following about mutual accountability of aid: Fewer than 36.3 percent of participants perceive that aid donors build on in-country evaluation programmes. A well-managed aid requires funding of management activities such as fiduciary oversight, monitoring and evaluation, and project design and implementation costs (Easterly & Williamson 2011). IOM (2014) asserts that to achieve good evaluation of a programme, donors must invest up to 20 percent of evaluation funds to go towards good design work. Therefore, plans that fall short of the countries' evaluation standards should be rejected (Kebonang 2006).

No more than 63.9 percent of participants in this study agrees that aid demonstrate the value of integrated development approaches and the interrelatedness of activities necessary for human development. Hofstede and Minkov (2010) opine that foreign aid are effective only to the extent that they can be integrated into existing systems and structures, local knowledge, local context or national culture. The dominant philosophy of development cooperation has too rarely recognized this need for local integration, at least, in practice. For example, ActionAid (2011) espouses that aid funding channeled to microfinance, if development interventions are integrated well into other services, can increase savings, investment and smooth consumption for the world's poorest citizens.

Fewer than 36.3 percent of participants opine that aid programmes are able to measure impact and demonstrate value added to the country. In this vein, IOM (2014) recommends that mathematical modelling can provide interesting and useful information for understanding the potential impact of an intervention in different settings.

7.2.3 H₀₃: There is no significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria

Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of aid alignment to country systems in Nigeria, $X^2(1, n=368) = 0.082, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of aid alignment to country systems in Nigeria, $X^2(1, n=368) = 3.338, p = > 0.05$. Therefore, we conclude that there is no significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria. However, aggregate results obtained from descriptive statistical

analysis in this study portrays participants' perception of alignment of aid to country systems as effective in Nigeria (64.9 percent).

In order to determine the impact of aid alignment on aid effectiveness in Nigeria, it emerged from this study that aid donors align aid objectives with recipient country's priorities (69.0 percent), and change negative cultural norms and practices in recipient countries (70.9 percent). Aid capacity building activities are country led (66.8 percent), scientifically sound (76.9 percent) and facilitates entrepreneurship and job creation (83.2 percent). Aid improves the quality of bureaucracy and rule of law (83.9 percent), increase earmarked government spending (48.3 percent), and complement domestic funding to overcome poverty in recipient countries (50.2 percent). Details of the result relevant to alignment of aid to country systems are presented below.

Aid alignment to country systems is associated with the masculinity/femininity dimension of national culture. Hofstede, Hofstede and Minkov (2010) highlight that masculinity implies a focus on economic growth, competition and a belief in technology; femininity implies a focus on supporting needy people in the country (welfare) and in the world (developing cooperation) and on preservation of the global environment. To increase aid alignment and reduce aid dependency, ActionAid (2011) recommends that aid donors increase real aid sharply; ensure aid benefits women; and increase the value for money and results of aid by making aid more predictable and using recipient systems. ActionAid (2011) also suggests focus on true policy coherence for development e.g. fair non-aid policies such as tax co-operation that will support the good work that aid can do, rather than undermine it. Results relevant to alignment of aid to country systems are set out in Table 10 of this study report.

From Table 10 of the study report, we can see that 70.9 percent of participants opine that foreign aid change negative cultural norms and practices in recipient countries. Alkire (2004) reports that within the World Bank's operational directives (OD) for example, the OD requires that all Bank projects respect persons' "dignity, human rights, and cultural uniqueness" and that participation is to be "informed" – which means that particular kinds of knowledge must be gained and/or shared with project beneficiaries. Conversely, Moyo (2009) argues that development aid itself is the problem of Africa's underdevelopment. Additionally, Moyo (2009); Altaf (2011); Marchesi, Sabani, Dreher (2011); and Minasyan (2013) argue that donor objectives themselves are in conflict with local culture and preferences, which may result in unsustainable aid projects and failure of development paradigms.

It emerged from 69.0 percent of the participants that aid objectives are aligned to recipient country's priorities and national development strategies. Clay, Matthew and Luisa (2009) contend that as general budgetary support, sectoral basket funding and joint pooling by donors, as well as adopting country systems for procurement, were promoting *ownership and*

facilitating alignment of aid services. Additionally, the Paris Declaration on Aid Effectiveness (2005) recommends that donor countries and organisations bring their support in line with developing countries' strategies and use local systems. However, the Education for all Global Monitoring Report (2009) reports that fewer than one-quarter of countries surveyed have national development strategies that were clearly linked to the national budget. This is up from 17 per cent in 2005, but far short of the 2010 target of 75 per cent (Education for all Global Monitoring Report 2009).

Table 10 depicts 66.8 percent of participants as saying aid capacity building interventions are country led. Hofstede, Hofstede and Minkov (2010) opine that nobody can develop a country but its own population. Adding that foreign aid are effective only to the extent that they can be integrated into local knowledge, local context or national culture. The IOM (2014) asserts that local capacity building is central to development, because it is not the grand outsider who is going to bring about a change. The Education for all Global Monitoring Report (2009) postulates that progress on aligning aid with government programmes has been minimal. Adding that even in countries with good systems, donors are not necessarily making more use of them, indicating that quality is not the only factor influencing donor choices. For example, although Mongolia's financial management system was ranked one of the highest among the fifty-four countries monitored, only 17 per cent of all aid to the country was managed through its national system (Education for all Global Monitoring Report 2009).

Up to 83.2 percent of participants indicate that aid facilitates improvement in entrepreneurship and job creation. The study by Puig and Álvaro (2003) shows that aid, along with other associated institutions, had a catalyzing effect on economic development. Puig and Álvaro (2003) therefore, support the idea that less-developed countries require the cooperation of aid donors to undergo the social change necessary for modern economic growth. ActionAid (2011) posits that aid has helped the poor to save and invest more in their own businesses through microfinance programmes, which from Bangladesh to Bolivia have created thousands of enterprises and millions of jobs. Therefore, Shilgba (2014) argues that any foreign aid that frustrates entrepreneurship and job creation is bad for Africa.

Up to 76.9 percent of participants opine that aid programmes are scientifically sound and designed within the host country's capacity to implement. Dietrich (2013) concurs with this finding that a locally driven programme approach needs to change the fundamental relationship with partners from "control" to "autonomy." A locally driven approach requires local leaders to identify and find solutions based on their ability to hold local service providers accountable (Oxfam Research Report 2015). Knack and Eubank (2009) elucidate that within the context of the Paris Declaration and Accra Agenda for Action, donors agreed to set a standard to shift ownership of development programs to the country level. The results of this study debunks previous arguments by Santiso (2001) and Attaran and Sacks (2001)

that donor countries package unwanted and non-scientifically sound programmes for recipient countries.

It emerged from 48.3 percent of participants that aid improves earmarked government spending and reduce corruption in aid recipient countries. ActionAid (2011) contends that developing country governments are becoming more accountable to their own people, rather than donors. On the other hand, the contention by up to 48.1 percent of participants in this study that aid increases corruption is however, worthy of note. Moyo (2009) argues that most aid paradigms and policies have been destructive for African economies as they distorted incentives, perpetrated corruption and resulted in unaccountable political elites. When aid dependence increases, it is expected that recipient states will become less accountable for their own actions, that incentives for domestic corruption will be increased by increasing conflict over aid funds, and that aid will essentially compensate for poor economic policies and weak government institutions by offering a crutch (Knack 2001, 2004; Knack and Rahman 2007; Charron 2011).

No fewer than 50.2 percent of participants perceive that recipient countries need foreign aid to complement domestic funding and overcome poverty. ActionAid (2011) corroborates that even in sub-Saharan Africa, the world's most aid-dependent region, aid per person has averaged only 6 cents a day over the last twenty years. Also, as one of the world's major oil exporters, a large part of Nigeria's population lives in poverty and the non-oil economy is poorly developed (European Commission 2010). The European Commission (2010) notes that Nigeria is a classical 'rentier-state' in which oil revenues are conducive to corruption and tend to reduce the dependency of the rulers on the ruled. This contributed to the up to 44.6 percent of participants in this study, who argues that domestic resources are sufficient and Nigeria does not need foreign aid to overcome poverty. ActionAid (2011) reports that across Africa, aid has contributed to increase in tax revenue collection by more than 7 per cent of national income since 2000. As a result of aid programmes, Cambodia, Ghana, Guyana, Kyrgyz, Mali, Mozambique, Rwanda, Senegal, Tanzania, Uganda and Zambia (among others) have increased their revenues by between 4% and 8% of GNI, allowing them in turn to reduce their dependence on aid (ActionAid 2011). A good example of progress is Rwanda. ActionAid (2011) espouses that in 1998, the Government of Rwanda used part of a grant of £20 million from the UK government, to set up the Rwandan Revenue Authority. Since then the UK and other donors providing support have helped to develop the revenue authority to the point where it now collects the value of that original grant every four weeks (ActionAid 2011).

As seen in Table 10 of this report, 83.9 percent of participants believe that aid improves the quality of bureaucracy and rule of law in the recipient country. Erbeznik (2011) notes that it is the presumption of the development industry that foreign aid can promote rule of law reform

by providing the resources necessary to rewrite formal legal codes, train judiciaries and police forces, and introduce technology that may help legal institutions function more efficiently. Conversely, the Education for all Global Monitoring Report (2009) postulates that donor proliferation, the use of projects to bypass government structures, weak coordination and disparate reporting systems are hallmarks of poor aid governance that have left a deep imprint on many countries. Consequences have included weakened policymaking and budgeting processes, fragmentation of service delivery, and erosion of capacity and national institutions (Education for all Global Monitoring Report 2009). Additionally, Knack and Rahman (2007) estimate the effects of several determinants of bureaucratic quality using the International Country Risk Guide (ICRG) data and finds that the quality of bureaucratic services is negatively impacted as the proportion of a country's ODA rises relative to Gross National Product (GNP).

7.2.4 H₀₄: There is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria

Chi-square test of independence rejected the existence of a relationship between participants' geographic region of origin and their perception of managing aid for results in Nigeria, $X^2(1, n=377) = 0.293, p = > 0.05$. When compared with participants' region of residence, the Chi-square test of independence still rejected the existence of an association between participants' region of residence and their perception of managing aid for results in Nigeria, $X^2(1, n=368) = 0.957, p = > 0.05$. Therefore, we conclude that there is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria. However, aggregate results obtained from descriptive statistical analysis in this study portrays participants' perception of managing aid for results as effective in Nigeria (70.6 percent).

Pursuant to understanding the impact that managing aid for results has on the attainment of aid effectiveness in Nigeria, it emanated from this study that transparency, accountability and strict rules and regulations are required in aid administration (89.2 percent). It also evolved from the study that the recipient government coordinate with donors to monitor and evaluate aid programmes (81.0 percent); build huge databases and strengthen local capacity in data use (89.4 percent). Thereby, generating a transparent framework for measuring aid progress (47.8 percent). Participants of this study also opined that donor policies and regulations (77.9 percent), as well as donor procurement systems (63.7 percent) are already well aligned with local the culture; thereby promoting local businesses. Participants also hold that aid donors should uphold believes that beneficiaries' wellbeing lies in the hands of God (75.7 percent) and take steps to respect beneficiaries' time, as it matters so much to them (62.7 percent). Details of the result relevant to alignment of aid to country systems are presented below.

The conceptual framework used in this study links managing aid for results to the uncertainty avoidance dimension of culture. Nigeria scores 55 on this dimension and thus has a preference for avoiding uncertainty (Hofstede (no date)). The *control of uncertainty* measures the degree of concern of individuals against the unknown or uncertain situations (Santos, Canada & Oliveira 2012). In order to improve aid effectiveness, the country must develop systems for measuring, reporting and managing aid results, to improve certainty of actions and use information generated for management decision making. Therefore, developing countries and donors should focus on producing and measuring aid results, to improve transparency of aid and reduce corruption (Easterly & Williamson 2011). Results relevant to managing aid for results are set out in Table 13 of this study report.

As can be seen in Table 13 of this study report, 89.2 percent of participants tells us that transparency, accountability and strict rules and regulations are required in aid administration. The IOM (2014) argues that having both programmatic and financial information publicly accessible was crucial for value for money given the large number of actors in the aid giving space. African Development Bank (2009) posits that accountability has worked best when it has combined strong community based monitoring with high-level representatives such as parliamentarians, policymakers or officials being prepared to be held to account. Evidence for these successes comes from sources as diverse as the African Development Bank (ADB) on Ghana and Senegal; Oxfam on Malawi and the World Bank on Uganda (ADB 2009).

It emerged from 89.4 percent of participants in this study that aid generates huge databases and builds local capacity in data use. The Education for all Global Monitoring Report (2009) espouses that fewer than 10 per cent of the aid recipients covered in a survey were assessed as having systems capable of monitoring development results — a slight increase from 7 per cent in 2005, but the 2010 target was 35 per cent. Additionally, while programmatic performance information was good, evidence of impact was limited. The IOM (2014) observes that a lot of the information that donors have in their huge databases was not used by the aid recipient countries for programme management decision making.

Up to 81.0 percent of participants in this study opines that host government coordinate with donors to focus on effective programme monitoring and evaluation of aid programmes. The Paris Declaration on Aid Effectiveness (2005) recommends that developing countries and donors must focus on producing and measuring results, as part of the aid management strategies. A well-managed aid requires funding of management activities such as fiduciary oversight, monitoring and evaluation, and project design and implementation costs (Easterly & Williamson 2011). IOM (2014) asserts that if good programme evaluation is desired, the donor must invest up to 20 percent of evaluation funds to go towards good design work. On the other hand, Ohler (2013) postulates that the coordination efforts among bilateral donors

seem rather limited, suggesting that their political and economic interests prevent closer coordination. Therefore, aid receiving countries need to set budgeting for monitoring and evaluation as pre-requisite requirement for admittance of aid donors into their country.

Divergent opinions emerged among participants regarding availability of a transparent monitoring and evaluation framework in the aid recipient country. Barely 47.8 percent of participants agree that the aid recipient country have a transparent framework for measuring aid progress. The Paris Declaration on Aid Effectiveness (2005) lays out a practical, action-oriented roadmap to improve the quality of aid and its impact on development. It also establishes performance indicators that assess progress over time. These are however, not adequately followed by both donors and recipient countries alike.

No less than 63.7 percent of participants feel that donor procurement systems are aligned to partner country procurement systems; thereby improving competitiveness of local business owners for contracts and trade against their international counterparts. The OECD-DAC, in its 2008 survey of aid practices in fifty-four countries, revealed that only 43 per cent of donor-supported projects and programmes evaluated were using partner country procurement systems (Education for all Global Monitoring Report 2009). Uneze (2012) shows that multilateral aid affects private investment positively, but not bilateral aid. Conversely, Uneze (2012) argues that aid uncertainty measured as the standard deviation over the mean has a negative impact on private investments and therefore weakens the value of foreign aid on domestic private investment.

It emerged from 77.9 percent of participants in this study that donor policies and regulations align with local culture and tradition in aid recipient countries. Excessive emphasis on rules and regulations apply where there is high uncertainty avoidance scores in the national culture dimension scoring system (Hofstede, Hofstede & Minkov 2010). Therefore, the aid receiving countries must focus on producing and measuring the impact of policies and regulations that are culturally appropriate, in order to improve the transparency of aid. When aid regulations are flouted and dependence increases, it is expected that recipient states will become less accountable for their own actions, that incentives for domestic corruption will be increased by increasing conflict over aid funds, and that aid will essentially compensate for poor economic policies and weak government institutions by offering a crutch (Knack 2001, 2004; Knack and Rahman 2007; Charron 2011).

Up to 75.7 percent of participants opine that people in the recipient country believe that their wellbeing and security lies in the hands of God and aid programmes are required to support it. There was a general acceptance that beyond God, aid support was desirable. This might have stemmed from uncertainty avoidance, where people have preference for avoiding uncertainties. Hofstede, Hofstede and Minkov (2010) elucidate that countries exhibiting high

uncertainty avoidance maintain rigid codes of belief and behavior and are intolerant of unorthodox behaviour and ideas.

It emanated from 62.7 percent of participants in this study that time matters so much to people in Nigeria and aid programmes respect the time. Hofstede, Hofstede and Minkov (2010) elucidate that countries exhibiting high uncertainty avoidance (such as Nigeria) maintain that time is money, people have an inner urge to be busy and work hard, precision and punctuality are the norm, innovation may be resisted, and security is an important element in individual motivation. Aid programmes that support value re-orientation, precision and punctuality will be desirable to create consciousness towards timely delivery of aid supported services in Nigeria.

7.2.5 H₀₅: There is no significant impact of culture on aid recipients' perception of harmonisation of aid in Nigeria

Chi-square test of independence could not be conducted because participants' perception of harmonization of aid in Nigeria was constant. However, based on aggregate results obtained from descriptive statistics applied in this study, participants deemed harmonisation of aid ineffective in Nigeria (0 percent).

Pursuant to the determination of harmonisation of aid as a principle for the attainment of aid effectiveness in Nigeria, it emerged from this study that aid donors respect each other's strengths and expertise (63.5 percent) and coordinate local capacity building activities (45.7 percent) in order to avoid duplication of cost and effort (56.3 percent). However, their cumbersome requirement and expectations increases transaction costs in recipient countries (63.5 percent) and widens variation in incentive payments to aid workers and beneficiaries (69.7 percent). Barely half of the participants agreed that aid improves government investment in economic development and poverty alleviation (45.7 percent). Participants also opine that donors often fail to adopt local cultures of monitoring and evaluation (69.7 percent). They dismissed any suggestions that the host government be used as channel to administer aid funds in Nigeria (80.8 percent).

Harmonization of aid relates to long/short term orientation dimension of culture. Mooij and Hofstede (2010) refer long-term versus short-term orientation as the extent to which a society exhibits a pragmatic future-oriented perspective rather than a conventional historic or short-term point of view. The pursuit for happiness versus pursuit for peace of mind (long versus short-term orientation) makes developing countries to either want to enjoy everything 'now' or invest for the 'future' (Hofstede, Hofstede & Minkov 2010). Thus, an understanding of the long/short-term orientation dimension of national culture will reinforce harmonization of aid

(aid specialization) towards reducing aid fragmentation in the country (Easterly & Williamson 2011). Well-coordinated and harmonized aid creates efficiency and effectiveness in the aid space, thereby, reaching many more beneficiaries. To improve harmonization of aid and reduce aid dependency, ActionAid (2011) recommends that donors and recipients should jointly design (recipients) and support (donors) strong national development strategies based on democratic ownership. Additionally, they should give preference to local procurement and accelerate aid delivery (ActionAid 2011).

Table 16 of this report shows that 63.5 percent of participants opines that aid donors have respect for each other's strengths and expertise and avoid duplication of cost and effort. The Paris Declaration of Aid Effectiveness (2005) notes that a big part of aid's problem is duplication of efforts, which leads to multiple reporting burden on the already overstretched aid recipients. Additionally, the Education for all Global Monitoring Report (2009) posits that donor coordination is still rudimentary. In 2007 for example, fifty-four countries received more than 14,000 donor missions, of which only one in five was coordinated on a joint-donor basis. Thereby, bringing to prominence the opinion of the remaining 37.4 percent of the current study participants that aid donors fail to coordinate their efforts.

In Table 16 of this report, 56.3 percent of participants perceive that aid funding minimize duplication of cost and efforts in recipient countries. Nearly half of the (36.8 percent) participants think otherwise, thereby, raising mixed opinions about this subject. Easterly and Williamson (2011) report that most donors are fragmenting aid in response to political economy incentives, as well as other short term orientation benefits, such as 'planting their flags' on as many countries, sectors and projects as possible. The IMF and World Bank (2010) reports that a recent OECD survey revealed that in 2007 alone, there were 15,229 donor missions to 54 countries – more than 800 to Vietnam alone. Each of these donor missions came with huge attendant startup costs.

It emanated from this study that 63.5 percent of participants hold views that donor requirement and expectations improve transaction costs in the aid receiving country. Kenny and Savedoff (2014) reports that results-based aid programmes are criticized for being more vulnerable to corruption than input-based programs that monitor inputs and impose specific procedures for procurement and financial accounting. The critical factor in choosing among aid modalities is to recognize that failure costs, the foregone benefits of a program that has been defrauded, are the true costs of corruption (Kenny & Savedoff 2014). By focusing on whether or not a programme is achieving results, it is possible to make programmes achieve more and limit the impact of corruption on development (Kenny & Savedoff 2014). A common practice that increases transaction costs among donors and their implementing partners is fragmentation of aid.

It emerged from 69.7 percent of participants in this study that aid brought widened variations in provision of programme incentives to beneficiaries. These variations include travel reimbursements, per diem payments, salary supplementation, etc., provided by donors in the country. The reasons for the variation are beyond the scope of this study. This relates to weaknesses in aid institutional framework and lack of coordination between donors and their implementing partners to agree on standards for providing incentives to aid beneficiaries.

Up to 69.7 percent of participants feel that aid donors often fail to rely on local culture of monitoring and reporting. The Paris Declaration on Aid Effectiveness (2005) lays out a practical, action-oriented roadmap for development of international monitoring systems to ensure that donors and recipients hold each other accountable – a feature that is unique among international agreements. The Global Fund for instance, adopts programme impact review approaches that involve partners and build on in-country evaluation programs. They make the evaluations periodic so they occur at regular intervals coordinated with in-country evaluations (IOM 2014). Oxfam Research Report (2015) alludes that often local stakeholders and donor country stakeholders have different data needs and priorities. Thus, donors need to ensure that they are providing the data that local stakeholders need, in the manner that is most useful to them (Oxfam Research Report 2015).

It emerged from this study that 80.8 percent of participants refute use of recipient country government to administer aid funds in their country. Nearly 75 percent of US foreign assistance is given through projects, mostly implemented by US-based for-profit contractors or through US-based non-governmental organizations (Oxfam Research Report 2015). Oxfam Research Report (2015) affirms that there is no evidence that stopping aid or threatening to stop aid to a country with deteriorating governance has no long-term effect on reducing corruption in the partner country, nor in building domestic accountability. A few recent studies looked at cases from Uganda, Afghanistan, Indonesia, Mozambique, Tanzania, Zambia, Malawi, and Eritrea (Oxfam Research Report 2015). In each of these cases, aid stoppage led to limited, temporary effects but failed to lead to changes that halted corruption (Oxfam Research Report 2015). Dijankov, Jose and Reynal-Qurol (2006) contends that the conditionality of aid principle does not seem to work because of the lack of credibility of the punishment.

It also emanated from this study that participants had undecided stances (about 45.7 percent each way) regarding assertions that donors coordinate aid funds and local capacity building activities among themselves; and aid improves government investment in economic development and poverty alleviation. ActionAid (2011) assert that since the 1990s, multi-donor budget support – aid pooled by donors and spent by government – has increased in Ghana to 33 per cent of its total aid. It has used this flexible and predictable money to fund several new initiatives, including (since 2005) the schools' capitation grant. Additionally,

Philip (2013) suggests that total foreign aid and food aid impact positively on poverty, while technical aid reduces poverty. However, Omotola (2014) reports that despite huge resources such as oil and gas, copper, platinum and diamonds, most African countries are still heavily reliant on aid from western countries to fund projects in almost all sectors of their economy. The dependency or rather over-dependency on aid has created a culture and cycle of poverty (Omotola 2014).

7.3 LIMITATIONS OF THE STUDY

This study looked at the impact of culture on aid effectiveness in Nigeria. Development workers in two purposively selected organisations were used as study participants. Therefore, the findings may not translate to ethnicities in the general population. The results of this study particularly depicts the influences that culture has in determining the effectiveness of aid in Nigeria. All participants of this study were staff of two implementing agencies, based in Nigeria, therefore, similar studies are warranted in among other organisations and in other countries, to validate the current study's findings.

The researcher assumed that the participants' geographic region of origin in Nigeria was sufficient to represent their culture, as well as able to impact their perception of aid effectiveness. The study findings support this assumption, where at least one culture dimension (country ownership of aid) was found to have significant impact on aid effectiveness.

7.4 RECOMMENDATIONS

7.4.1 Recommendations for implementing the conceptual and institutional frameworks for aid effectiveness in Nigeria

As has been seen in Chapters 4 and 5, there are several significant failings in aid effectiveness. The conceptual and institutional frameworks in Chapter 6 suggests that country ownership of aid is significantly related to the national culture. Meaning that when aid is made culturally appropriate, recipient country driven and focused on the poor, country ownership will be ensured (see Figure 9, above). Therefore, the recommendations in this chapter are key to making aid more effective by promoting factors that improves the country ownership of aid. In order to optimize aid effectiveness, the researcher suggests a 95 per

cent performance rating by actors. Thus, as set out in Section 6.3 above, eight recommendations were developed to improve the impact of culture on recipient country's ownership of aid. When the recommendations are appropriately implemented, the quality of lives of millions of people in aid receiving countries will be improved in lasting ways. The recommendations include:

- aid donors should ensure that aid practices are locally driven and wanted by the local culture and tradition. This recommendation relates to the finding in Item 2.1, Table 2 of this report. Up to 15.6 percent of participants in the current study perceive that aid donors are promoting practices that are alien and unwanted to the local tradition and culture. Therefore, in order to achieve aid effectiveness, at least 95 percent of participants in similar surveys should be able to trust that aid practices are locally driven and wanted by the local culture and tradition.
- aid donors should select places they wish to support based on the recipient country's strategic interests and priorities. This recommendation relates to the finding in Item 2.2, Table 2 of this report. Up to 54.1 percent of participants in the current study perceive that aid donors do not consider the strategic interest and priorities of recipient countries when choosing project sites. To ensure aid effectiveness, at least 95 percent of participants in similar surveys should be able to express satisfaction with donors' selection of project sites. Thus, places selected for project implementation should be aligned with the strategic interests and priorities of the beneficiary country.
- aid donors should ensure that aid provided to recipient countries are untied. This recommendation relates to the finding in Item 2.3, Table 2 of this report. Up to 66.8 percent of participants in the current study believe that foreign aid to their country consists of specifications that a certain proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, commodities) by the aid provider. In order to ensure aid effectiveness, at least 95 percent of participants in similar surveys should be able to perceive aid as untied. Thus, a greater proportion of aid should indeed, be untied.
- aid donors should ensure that aid interventions integrate locally driven solutions that supports institutional capacities to tackle corruption. This recommendation relates to the finding in Item 2.4, Table 2 of this report. Up to 10.8 percent of participants in the current study disagree that aid interventions supports institutional capacities that tackle corruption. To achieve aid effectiveness therefore, at least 95 percent of participants in similar surveys should be able to express satisfaction that aid interventions integrate locally driven solutions that supports institutional capacities to tackle corruption.
- aid donors should ensure aid resources get to the rightful beneficiaries without leakages. This recommendation relates to the finding in Item 2.5, Table 2 of this report. Up to 24.3 percent of participants in the current study believe that aid resources does not get into

the hands of their rightful beneficiaries. To achieve aid effectiveness therefore, at least 95 percent of participants in similar surveys should be able to express that aid resources get to the right beneficiaries for which the aid resources were donated.

- aid donors should ensure that aid interventions demonstrate equity in distribution of resources to the needy in both rural and urban areas. This recommendation relates to the finding in Item 2.6, Table 2 of this report. More than 41.6 percent of participants in the current study perceive deficiencies in equitable distribution of aid resources between rural and urban areas. In order to achieve aid effectiveness, at least 95 percent of participants in future surveys should demonstrate satisfaction with the level of equity in distribution of aid resources between people in rural and their counterparts in urban areas.
- aid donors should source programme experts within the recipient country or region of operation. This recommendation relates to the finding in Item 2.7, Table 2 of this report. More than 81.7 percent of participants in the current study believe that regional and country 'experts' are experienced to lead opportunities in foreign aid supported research and intervention programmes in Nigeria. Therefore, in order to achieve aid effectiveness, at least 95 percent of participants in similar surveys should be able to demonstrate that aid programme experts are sourced within the recipient country or region of operation.
- people in recipient countries should trust their leaders in decisions regarding aid donation to the country. This recommendation relates to the finding in Item 2.8, Table 2 of this report. Up to 32.5 percent of participants in the current study does not believe that their leaders can make decisions regarding aid donation on their behalf. To achieve aid effectiveness therefore, at least 95 percent of participants in similar surveys should be able to express trust that their leaders can make decisions regarding aid donation to their country.

7.4.2 Recommendations for further studies

- Repeat the same study among similar population characteristics, to compare study results over time.
- This same study should be repeated among other populations (for example, service beneficiaries, non-aid workers) in Nigeria, or in another country in sub-Saharan Africa.
- Qualitative researchers should consider researching the opinions of chief executive officers of aid implementing agencies in Nigeria, to harvest their opinions regarding the impact of national culture on aid effectiveness in Nigeria.

- The impact of power distance on donors' decisions to make aid commitments, disburse aid or ensure aid effectiveness needs to be investigated. Likewise, the impact of high power distance inherent in Nigeria and other sub-Sahara African countries and their continued dependency on aid from countries lower on power distance needs to be investigated.
- Conduct a randomized controlled trial (with treatment and control sites), to test the usefulness of the institutional framework developed in this study on attaining aid effectiveness among the population of study.

7.5 CONCLUDING REMARKS

The study sought to determine the impact of culture on the effectiveness of aid in Nigeria. It emerged from the study that of the five principles of aid effectiveness deployed in the study, participants perceived aid as effective across four principles. That is, aid alignment to country systems, managing aid for results, country ownership of aid, and mutual accountability of aid. Of these four, country ownership of aid had significant relationship with national culture. Therefore, a culture sensitive institutional framework, as well as conceptual framework for aid effectiveness were proposed for adoption and implementation, in order to improve aid ownership and effectiveness in Nigeria.

As a management staff of an aid implementing partner himself, the researcher applied the recommendations of this study as set out in Section 7.4.1, to his day-to-day aid management practices in Nigeria, and achieved positive results. Precisely, he applied the recommendations to the provision of aid supported comprehensive antiretroviral therapy (ART) and prevention of mother to child transmission (PMTCT), targeting the most vulnerable people living with human immunodeficiency virus (HIV) in Akwa Ibom State of Nigeria. Of particular reference were HIV positive adults, pregnant women and children accessing services in the rural poor communities of Nigeria. These services were provided free of charge to the clients (all costs paid by the aid donor); thus, were highly valued and well received by the service beneficiaries. Thereby, closing the service access gaps between the rural poor and their counterparts in the urban settings. The choice of pregnant women and children in this intervention programme was informed by service data which shows low uptake of PMTCT and pediatric ART services, as well as consultations with local community and host country leaders, aid donor and other key stakeholders. Healthcare workers in public and private health facilities were trained to deliver quality ART and PMTCT services to people in their target local communities. Health commodities were delivered to focus health facilities based on pull methods, where only what was needed was provided, to avoid losses,

wastages and expiries. Adequate records were maintained to ensure accountability of programme investments, including ensuring that the right quantity and quality of commodities were delivered and received by the right beneficiaries, in the right places, at the right time. Other than antiretroviral medicines and some laboratory reagents which had to be sourced centrally within the host country, all other products and services were sourced locally, in the state, to promote local businesses around the target communities. Clinic opening days/hours were aligned to the local needs and conveniences of the beneficiaries. Behavior change interventions were aligned and integrated into the local culture and activities of the target beneficiaries. These approaches were adopted to ensure equity and equality in the distribution of aid supported services, thereby reducing the gap (power distance) between the rich and the poor; and improving aid ownership by the target beneficiaries of aid. By July 2016, the state had improved institutional capacity to provide quality HIV/AIDS services to the right beneficiaries (PLHIV) in the right places (5 focus LGAs) and at the right time; demonstrated palpable political will to sustain the HIV interventions; and improved economic outcomes.

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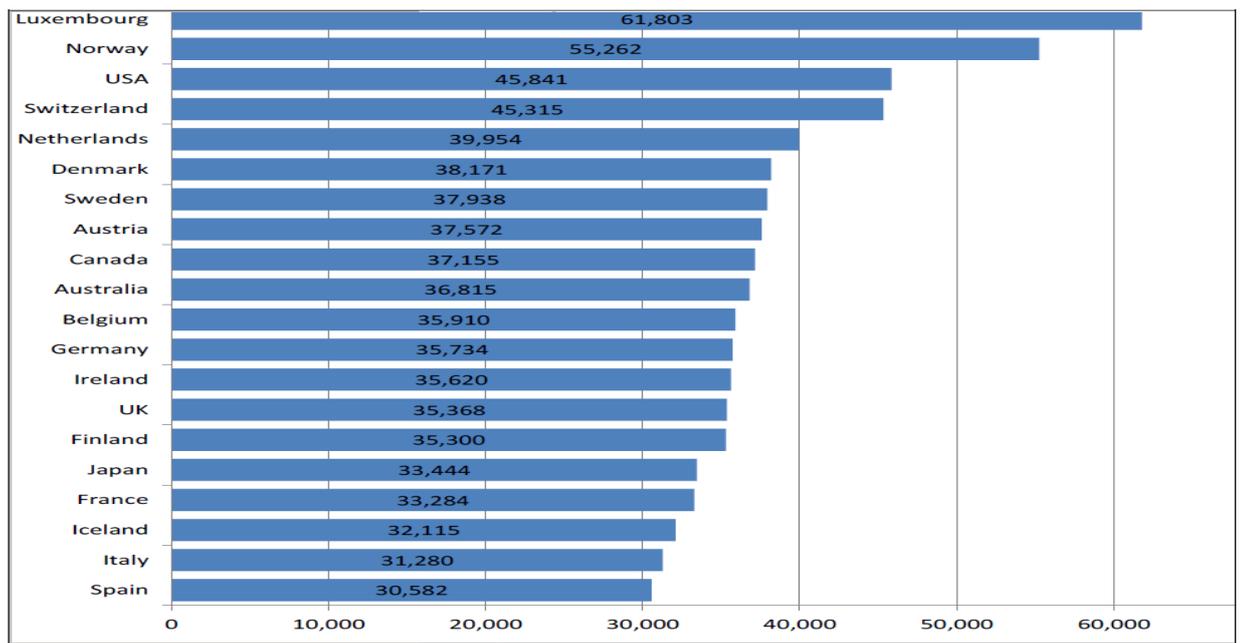
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7.8 APPENDICES

7.8.1 APPENDIX A: Disparities in aid funding to sub-Saharan Africa

Hofstede, Hofstede & Minkov (2010) assert that many aid receiving countries in sub-Saharan Africa, as well as many donor countries lack the institutional framework to make foreign aid effective. As a result, the percentage of gross national income (GNI) that governments of rich countries have allocated to development cooperation varies considerably. Appendix A1, shows a 6 year (2005 – 2010) mean GNI for the top 20 donor countries in the world.

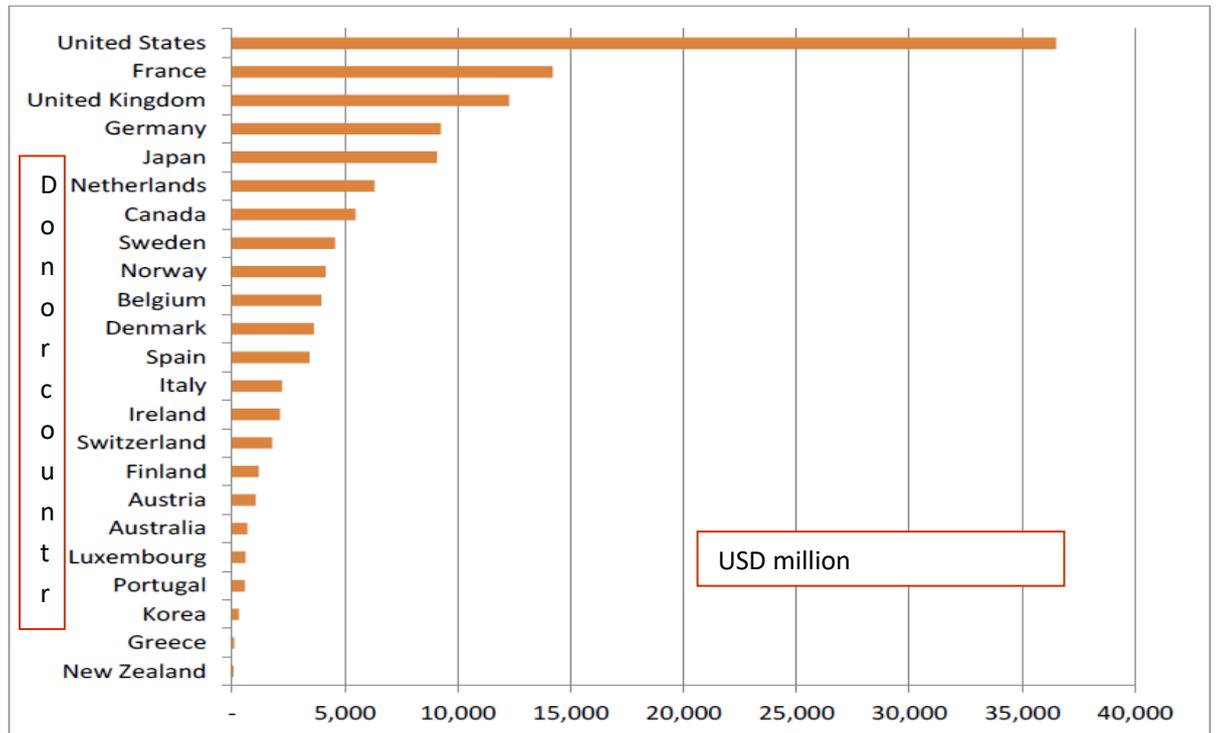


Appendix A1: Top 20 aid donors by mean gross national income (GNI) per capita between 2005 – 2010 (data extracted on 02 Jan 2013 09:43 UTC (GMT) from OECD.Stat)

Luxembourg ranks the richest country in terms of the 6-year mean GNI (with 61,803), closely followed by Norway with 55,262 and the United States of America with 45,841. Spain ranked 20th on the list of richest countries with mean GNI of 30,582, closely following Italy (19th with mean GNI of 31,280) and Iceland (18th with mean GNI of 32,115), respectively.

Despite occupying third position in the 6-year mean GNI, the United States spent only 0.22 percent of its GNI on aid in 2005, while Denmark, Luxembourg, the Netherlands, Norway, and Sweden each spent more than 0.7 percent on aid. This percentage was strongly correlated with the rich countries' femininity culture scores (Hofstede, Hofstede & Minkov 2010). Development assistance money is allocated according to the (psychological) needs

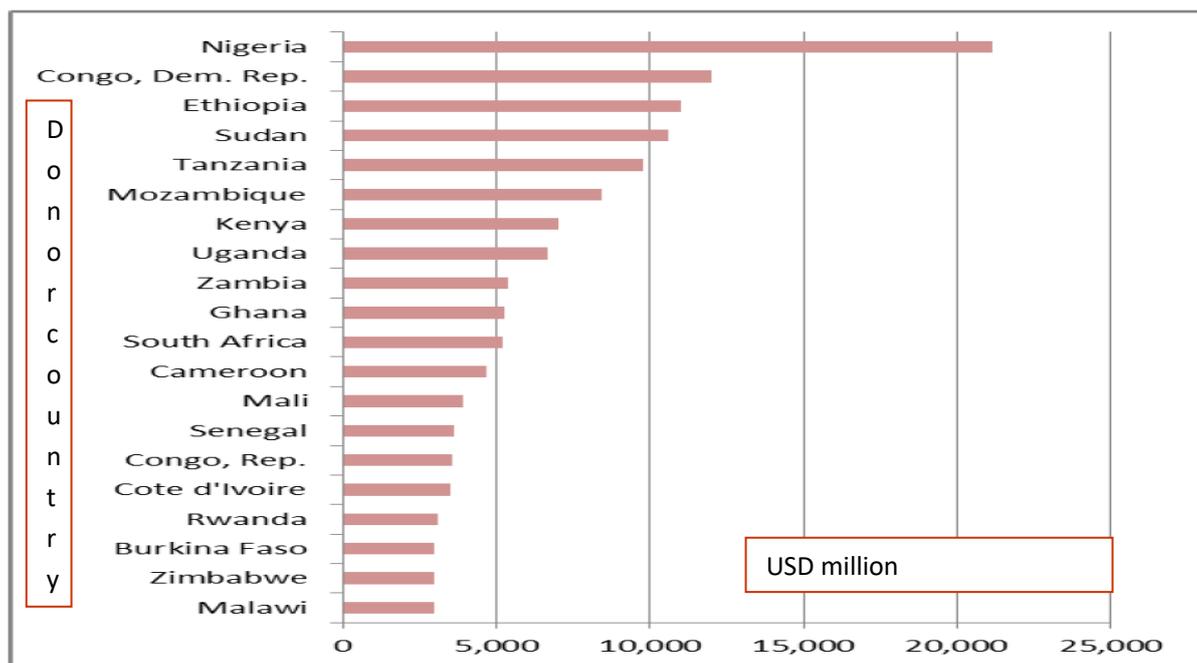
of the donor countries more than according to the material needs of the recipients. For example, while the highest needs were in sub-Saharan Africa, most of the top 20 richest countries focused their funding elsewhere. Appendix A2, highlights the total funding in millions of US dollars disbursed to sub-Saharan Africa by the ODA, between 2007 and 2011.



Appendix A2: Top 20 ODA to sub-Saharan Africa in millions of US dollars, 2007 – 2011 (data extracted on 02 Jan 2013 09:43 UTC (GMT) from OECD.Stat)

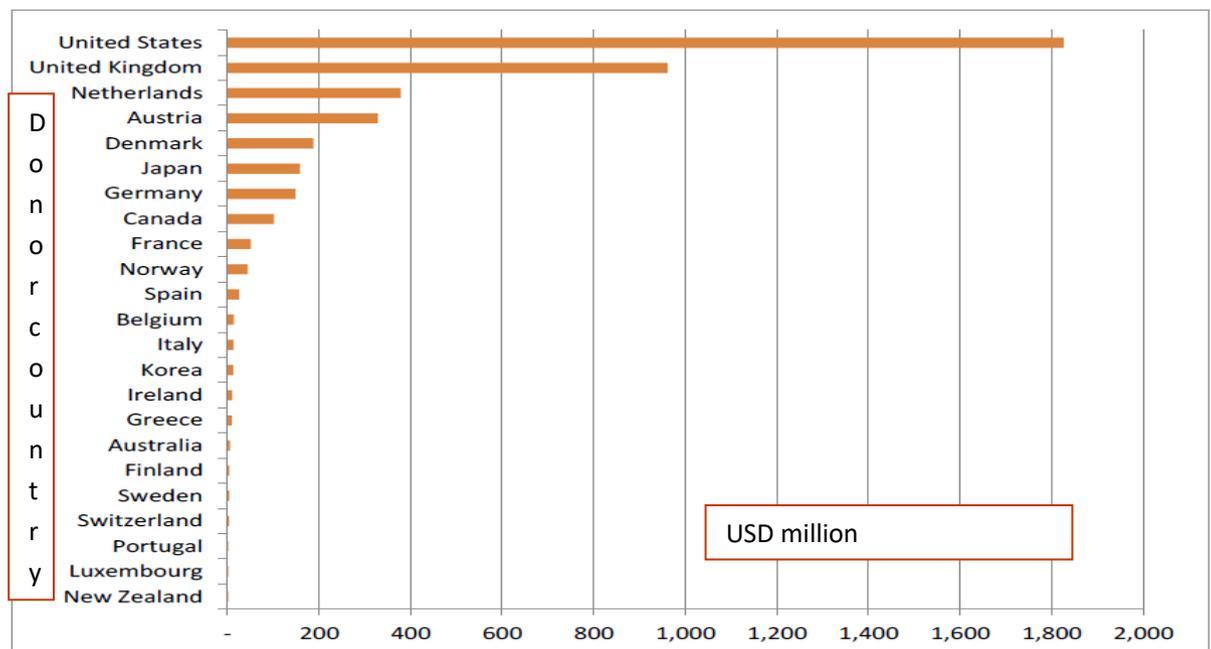
Although critics accuse the USA of spending only 0.22 percent of her GNI on aid in 2005 (Hofstede, Hofstede & Minkov 2010), sub-Saharan Africa serves one of the greatest beneficiary of aid from the USA, compared to other donors. Luxembourg who ranked first among countries with highest GNI could barely have a reasonable ranking among rich countries who made substantial disbursements in aid to sub-Saharan Africa.

Appendix A3, shows the level of aid received by countries in sub-Saharan Africa across all sectors, from 2005 – 2011. Nigeria ranks highest among the top 20 ODA receiving countries in sub-Saharan Africa (in USD millions), closely followed by the Democratic Republic of Congo, Ethiopia and Sudan, respectively. It is against this background that Nigeria was chosen as proxy for sub-Saharan Africa countries in the study of the impact of national culture on aid effectiveness.



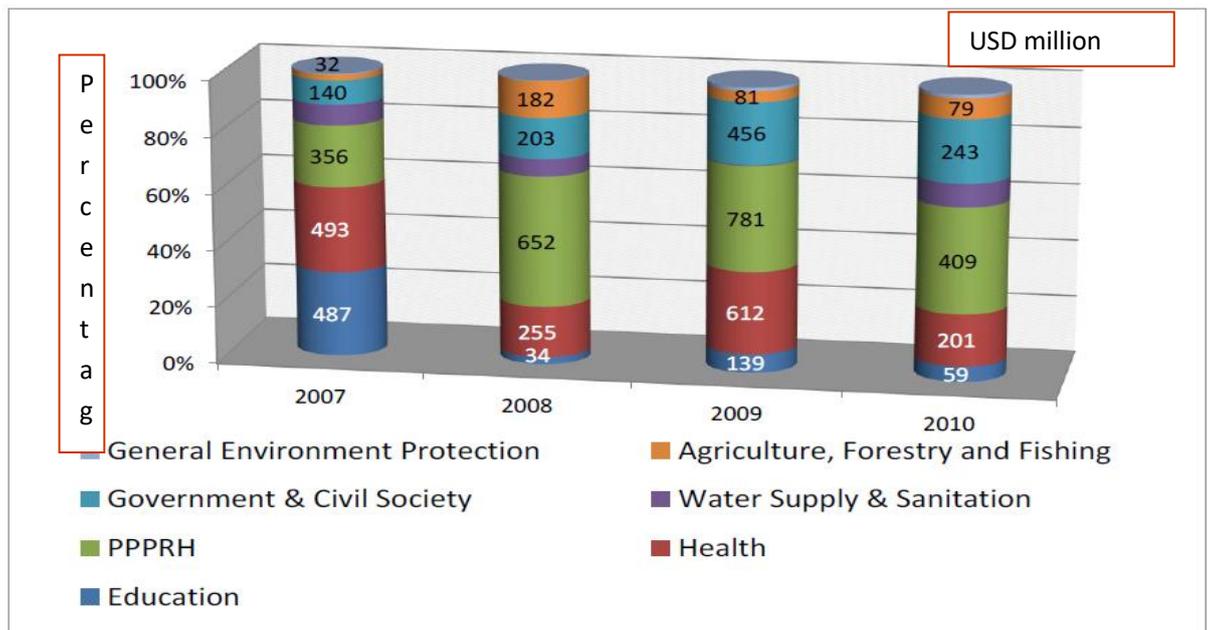
Appendix A3: Top 20 ODA receiving countries in sub-Saharan Africa (in USD millions) across all sectors, between 2005 and 2011 (data extracted on 02 Jan 2013 09:43 UTC (GMT) from OECD.Stat

Appendix A4, shows that in 5 years (2007 – 2011), the development needs of Nigeria was best met by the USA, United Kingdom (UK), the Netherlands, and Austria, respectively, among others. Other countries that ranked higher than these countries on the mean GNI ranking has not shown prominence in disbursing aid to Nigeria, despite the high need. These countries include Luxembourg, Switzerland, and Sweden, to mention a few. Thereby, suggesting that there are other determinants of aid giving or receiving, beyond the real needs of the countries.



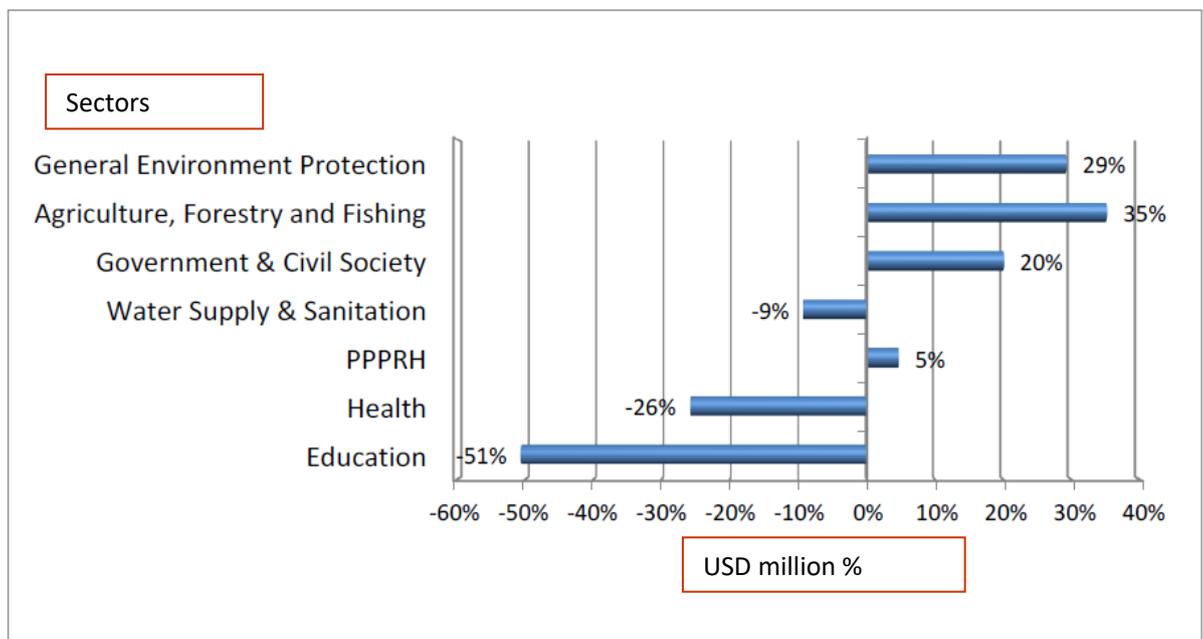
Appendix A4: Top 20 ODA countries providing assistance to Nigeria (in USD millions) across all sectors, between 2007 and 2011 (data extracted on 02 Jan 2013 09:43 UTC (GMT) from OECD.Stat)

In Nigeria alone, the OECD Statistical metadata shows that ODA for most sectors peaked in 2009, totaling and dipped by about half in 2010. Appendix A5, shows the total ODA to Nigeria by sector, between 2007 and 2010, in USD. Sectors that conspicuously peaked in 2009 were Population, Policy Programs and Reproductive Health (PPPRH), health and education.



Appendix A5: Total ODA to Nigeria by sector, 2007-2010, in USD (data extracted on 02 Jan 2013 09:43 UTC (GMT) from OECD.Stat)

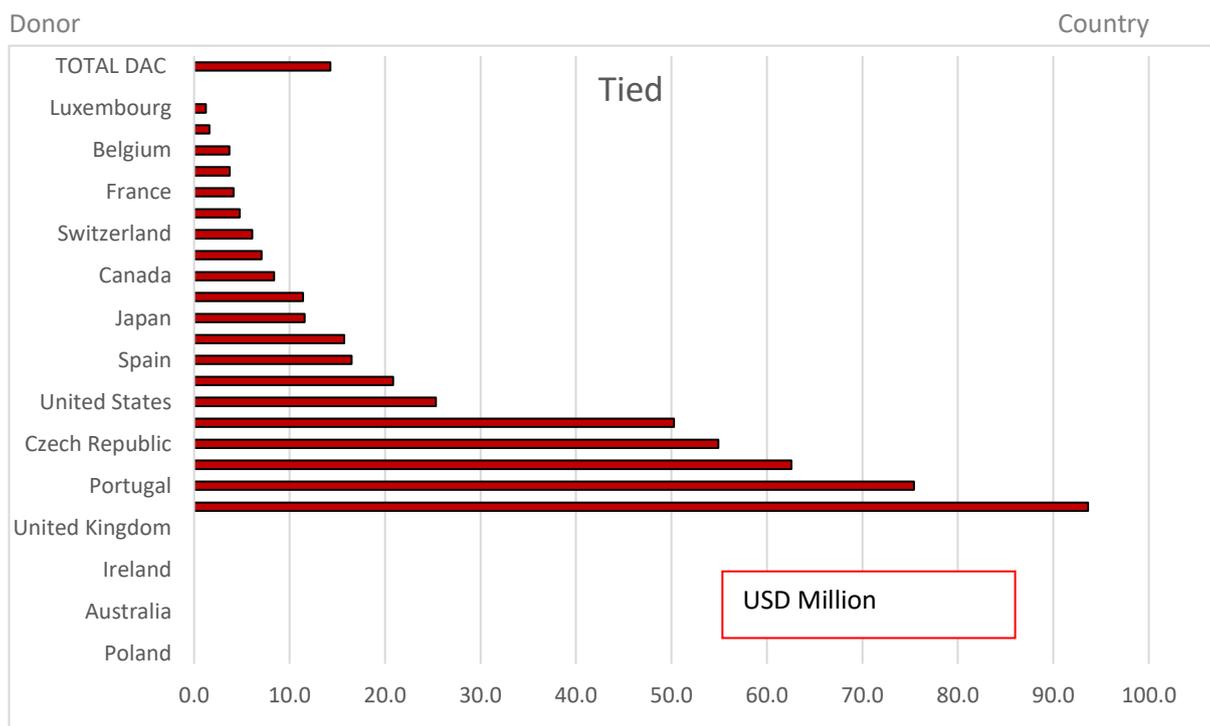
A cursory analysis of the ODA to Nigeria (Appendix A6) shows positive compound annual growth rate (CAGR) in fund disbursements between 2007 and 2010 for general environment protection (29 percent); agriculture, forestry and fishing (35 percent); government and civil society (20 percent); and PPRH (5 percent) sectors. Within the same period, negative CAGR was recorded for water supply and sanitation (-9 percent); health (-26 percent) and education (-51 percent).



Appendix A6: Compound annual growth rate by sector to Nigeria, 2007-2010, in percentages (data extracted on 02 Jan 2013 09:43 UTC (GMT) from OECD.Stat)

Ghosh and Kharas (2011) added that for 31 recipient countries ODA was greater than 10 percent of their Gross Domestic Product (GDP). For example, between 1970 and 1999, the flow of donor funds to Kenya alone averaged about 9 percent of GDP, accounting for about 20 percent of the annual government budget and financing slightly over 80 percent of development expenditures (Njeru 2003). Johri, Chung, Dawson and Schrecker (2012) report that in comparative terms, international development assistance for health has enjoyed a special priority among donors in recent years. They elaborate that resources quadrupled from \$5.6 billion in 1990 to \$21.8 billion in 2007, and the rate of growth accelerated sharply after 2002.

Additionally, the primitive institutional structures in the receiving countries are blamed for lack of aid effectiveness, especially, in sub-Saharan Africa countries where traditional institutional frameworks did not survive colonization and decolonization. Without institutional frameworks, personal interests can prevail unchecked. Politicians are out to enrich themselves and their families without being controlled by institutional frameworks. The economic success of certain countries of East Asia owes much to the fact that centuries-old institutional frameworks existed that were adapted to modern times.

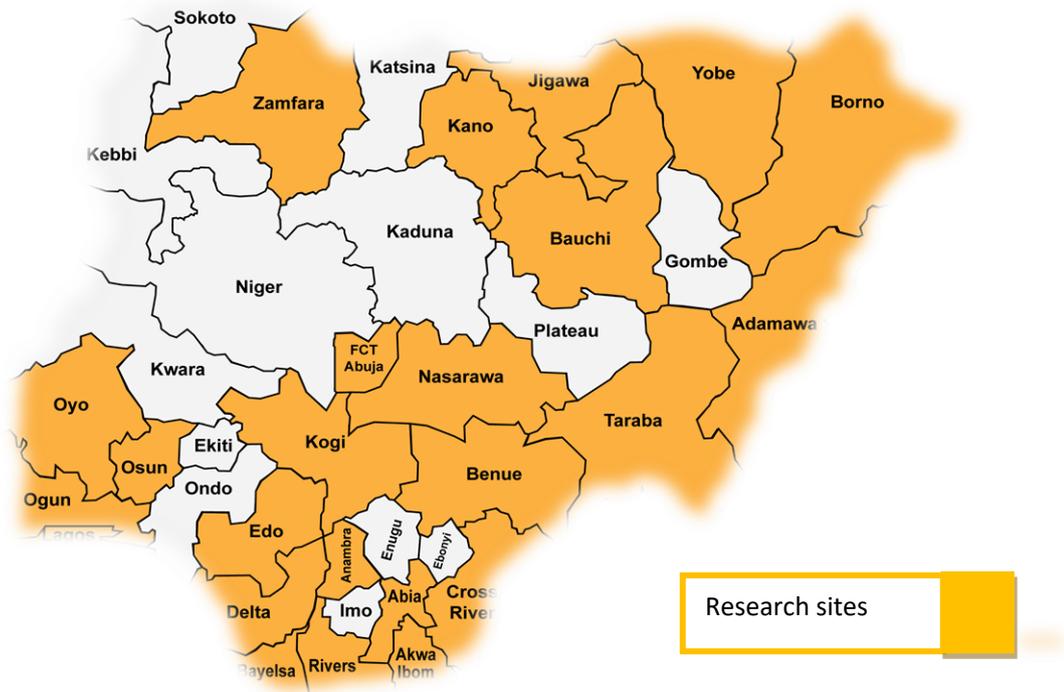


Appendix A7: Tying Status of ODA by Individual DAC Member countries, 2012 (data extracted on 26 August 2014 21:15 UTC (GMT) from OECD.Stat)

7.8.2 APPENDIX B: Map of Nigeria showing the six geographic zones and study sites



Appendix B1: The six geopolitical zones of Nigeria



Appendix B2: Geographic map of Nigeria, showing research sites

7.8.3 APPENDIX C: Ethical and administrative approvals to conduct the study

The following appendices contain identifiable information of the study institutions. Therefore, they have been removed from this thesis to ensure confidentiality of the institutions. They were only made available to the examiners.

Appendix C1: Ethical approval from a local independent review board

Appendix C2: Application for local IRB's ethical clearance

Appendix C3: Research ethics approval from Sheffield Business School

Appendix C5: Administrative approvals to conduct the study

7.8.4 APPENDIX D: Research instrument and data analysis framework utilised in the study

Appendix D1: Research instrument - Questionnaire

Questionnaire

Impact of national culture on aid effectiveness in sub-Saharan Africa

Dear \${m://FirstName},

CONSENT INFORMATION

Thank you for taking the time to complete this survey.

Today, I would like to request that you freely participate in filling this questionnaire which is estimated to last 30 minutes, only. This study seeks to investigate the impact of national culture on aid effectiveness in sub-Saharan Africa. The study is being conducted by Dr. Robert J. Chiegil, a doctorate degree candidate in International Business Administration at the Sheffield Business School, Sheffield Hallam University, UK. Results of the study will be used to inform the development of an aid institutional framework that is recipient country driven, culturally appropriate and that which explicitly guides aid sustainability in sub-Saharan Africa. Your participation in this study is completely voluntary. If you do not wish to participate, you may stop at any time, as responding to any questionnaire item implies your consent to participate. You are not required to write your name or the name of your employer anywhere on this questionnaire, as your responses will be completely anonymous. Any information obtained from you will be kept confidential; and no direct reference shall be made to you or your employer anywhere in the research report. I do not therefore foresee any risk or cost implication to you as you fill this questionnaire.

This research has been approved by the Sheffield Business School Research Ethics Committee, Sheffield Hallam University, UK, and the University of Nigeria Teaching Hospital Health Research Ethics Committee, Enugu, Nigeria. If you have any questions regarding your rights as a research participant or have concerns that your rights have been violated in the course of your participation in this study, please, contact Prof. R.E Umeh, Chairman, Health Research Ethics Committee, UNTH, Enugu, using the following address: 024-252022. If you have any questions about your participation

in this research, you can contact the Principal Investigator, Dr. Robert J. Chiegil via e-mail: rjchiegil@yahoo.com, or phone number: +234 8035615573.

Thank you,

Robert Chiegil

Ethical clearance certificate

No.: NHREC/05/01/2008B-F-WA00002458-1RB00002323

Q1 I have read and understood the above consent form and desire on my own free will to participate in this study.

- Yes (1)
- No (2)

If No Is Selected, Then Skip To End of Survey

Q2 Do you work on or implement a foreign aid supported project?

- Yes (1)
- No (2)

If No Is Selected, Then Skip To End of Survey

Q3 How long have you been working on foreign aid funded projects?

- Less than 6 months (0)
- 6 months to a year (1)
- 1 to 2 years (2)
- 3 to 5 years (3)
- Over 5 years (4)

Q4 What is your age?

- 18 - 24 (1)
- 25 - 34 (2)
- 35 - 44 (3)
- 45 - 54 (4)
- 55 - 64 (5)
- 65 and over (6)

Q5 What is your Gender?

- Male (0)
- Female (1)

Q6 Do you belong to any social or cultural association?

- Yes (0)
- No (1)

Q7 Please indicate the highest level of education you completed.

- Primary School (1)
- Secondary School or equivalent (2)
- Certificate (1 year) (3)
- Diploma (ND, RN, RM) (4)
- Bachelor's Degree (BSc, BA, etc) (5)
- Master's Degree (MS) (6)
- Doctoral Degree (PhD) (7)
- Professional Degree (MD, JD, etc.) (8)
- Other (9)

Q8 What is your current marital status?

- Rather not say (1)
- Divorced (2)
- Living with another (3)
- Married (4)
- Separated (5)
- Single (6)
- Widowed (7)

Q9 What is your religious affiliation?

- Christianity (1)
- Islam (2)
- Traditional religion (3)
- Other (4)
- Rather not say (5)

Q10 In which sector are you employed?

- Governmental organisation (1)
- Non-governmental organisation (2)
- Private for profit organisation (3)
- Faith based organisation (4)
- Unclassified establishments (5)

Q11 What is your professional affiliation?

- Accountancy (1)
- Pharmacy (2)
- Medical laboratory science (3)
- Medicine (4)
- Nursing (5)
- Other (6)

Q12 What is your original state of origin?

- Abia (1)
- Adamawa (2)
- Akwa Ibom (3)
- Anambra (4)
- Bauchi (5)
- Bayelsa (6)
- Benue (7)
- Borno (8)
- Cross River (9)

- Delta (10)
- Ebonyi (11)
- Edo (12)
- Ekiti (13)
- Enugu (14)
- Federal Capital Territory (15)
- Gombe (16)
- Imo (17)
- Jigawa (18)
- Kaduna (19)
- Kano (20)
- Katsina (21)
- Kebbi (22)
- Kogi (23)
- Kwara (24)
- Lagos (25)
- Nasarawa (26)
- Niger (27)
- Ogun (28)
- Ondo (29)
- Osun (30)
- Oyo (31)
- Plateau (32)
- Rivers (33)
- Sokoto (34)
- Taraba (35)
- Yobe (36)
- Zamfara (37)
- I do not reside in Nigeria (38)

Q13 In what state do you currently work?

- Abia (1)
- Adamawa (2)
- Akwa Ibom (3)
- Anambra (4)
- Bauchi (5)
- Bayelsa (6)
- Benue (7)
- Borno (8)
- Cross River (9)
- Delta (10)
- Ebonyi (11)
- Edo (12)
- Ekiti (13)
- Enugu (14)
- Federal Capital Territory (15)

- Gombe (16)
- Imo (17)
- Jigawa (18)
- Kaduna (19)
- Kano (20)
- Katsina (21)
- Kebbi (22)
- Kogi (23)
- Kwara (24)
- Lagos (25)
- Nasarawa (26)
- Niger (27)
- Ogun (28)
- Ondo (29)
- Osun (30)
- Oyo (31)
- Plateau (32)
- Rivers (33)
- Sokoto (34)
- Taraba (35)
- Yobe (36)
- Zamfara (37)
- I do not reside in Nigeria (38)

Q14 Alignment of aid to country systems: Please indicate your agreement or disagreement with the following statements...

	Strongly Agree (1)	Agree (2)	Disagree (3)	Strongly Disagree (4)
Foreign aid activities have deliberately tried to change cultural norms or practices that are considered to be negative (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid objectives are well aligned to my country's priorities, systems, national development strategies, and preferences (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Donor's capacity building interventions are integrated into host government's capacity development plans and implemented through country-led strategies (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid facilitates improvement in entrepreneurship and job creation in my country (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid programmes are not scientifically sound and usually designed beyond the capacity of the host country to implement (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid funding to my country has increased dependency, substitution of already earmarked government spending, and increased corruption among local leadership. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<p>I trust that my country's government and community members has sufficient funds to overcome poverty; thus, does not need to depend on foreign aid. (7)</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>Foreign aid funding has devalued the quality of bureaucracy and undermined the rule of law in my country. (8)</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q15 Managing for results: Please indicate your agreement or disagreement with the following statements...

	Strongly Agree (1)	Agree (2)	Disagree (3)	Strongly Disagree (4)
Foreign aid donors use procurement systems that are alien to local business owners; thereby placing local businesses at disadvantage of competing for contracts against their international counterparts. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The policies and regulations operating in aid supported programmes around here are in conflict with my culture and tradition (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transparency, accountability and strict rules and regulations are required in order to ensure people in need actually benefit from aid support to my country. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid donors generate huge databases and constantly build local capacity in data use for programme management decision making. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The government of my country coordinate with donors to focus on producing and measuring results, through effective programme monitoring and evaluation (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<p>My country have transparent, measurable assessment frameworks to measure aid progress and assess results. (6)</p>	○	○	○	○
<p>People around here believe that their wellbeing and security lies in the hands of God; therefore, foreign aid programmes can do nothing about it. (7)</p>	○	○	○	○
<p>People around here believe that their time matters so much to them; yet, service providers fail to respect their time whenever they attend foreign aid supported programmes or services (8)</p>	○	○	○	○

Q16 Country ownership of aid: Please indicate your agreement or disagreement with the following statements...

	Strongly Agree (1)	Agree (2)	Disagree (3)	Strongly Disagree (4)
The aid donors are promoting practices that are alien and unwanted to the local tradition and culture. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid donor countries select places they wish to support based on their interests and not the country's strategic interest or the interest of the local people they support. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid to my country consists of specifications that a certain proportion of the financial assistance must be provided in kind (i.e., expatriate staff, consultants, equipment, commodities) by the aid provider (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid supports the country to develop own strategies, improve institutional capacities and tackle corruption using locally driven strategies (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid resources get to the rightful beneficiaries, with minimal leakages. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Foreign aid resources are distributed equally between people in need in the rural and urban areas (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Regional and country 'experts' are not experienced to lead opportunities in foreign aid supported research and intervention programmes in sub-Saharan Africa (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I trust my leaders will make the right decisions and negotiations with aid donors on my behalf. (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q17 Mutual accountability of aid: Please indicate your agreement or disagreement with the following statements...

	Strongly Agree (1)	Agree (2)	Disagree (3)	Strongly Disagree (4)
The government should enforce punitive measures against people who undermine policies guiding administration and management of aid funds. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Organisations implementing aid projects invest maximally on beneficiaries, within reasonable Company/Organisational overheads. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid donors do not build on in-country evaluation programs, in order that the evaluations occur at regular intervals in coordination with in-country evaluations. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Donors and the government of my country understand that they are mutually accountable for transparency of development results, therefore, they provide public access to information on the operations of the aid programme. (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Organisations implementing aid projects regularly use a plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogram influences. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid programmes usually fail to demonstrate the value of integrated development approaches where the interrelatedness of activities necessary for human development can be demonstrated. (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<p>While foreign aid donors have systems to monitor what exactly had been done and how many people had been reached, they are unable to measure impact and demonstrate value added to the country. (7)</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<p>The country is usually given insufficient or no time to change existing systems in order to adopt new 'improved' systems perpetrated by the donors; therefore parallel systems tend to operate at the same time (8)</p>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q18 Harmonisation of aid: Please indicate your agreement or disagreement with the following statements...

	Strongly Agree (1)	Agree (2)	Disagree (3)	Strongly Disagree (4)
All foreign aid donors rely on the country's culture of reporting and monitoring systems, and adopt them as their principle of operation. (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is wide variation in programme incentives, (such as travel reimbursement, per diem payment, salary supplementation, etc) provided by donors in the country. (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid donors have strong respect for each other's tradition, knowledge and areas of expertise and avoid duplication of cost and effort. (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Foreign aid donors co-ordinate their financial aid and capacity building activities with that of other donors operating in the same country (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The wide variety of foreign aid donor requirements and expectations are generating unproductive transaction costs causing confusion among aid recipient countries. (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<p>Unco-ordinated foreign aid flow to my country have set confusion in planning and decreased government investment in economic development and poverty alleviation. (6)</p>	○	○	○	○
<p>I will prefer that all foreign aid donors pull their resources together and handover to the government of my country to decide and administer based on priority needs of the country. (7)</p>	○	○	○	○
<p>There have been too many donors in too many states, stretched across many projects, leading to duplication of efforts. (8)</p>	○	○	○	○

Q19 Please, share 1-2 suggestions for improving the quality and cultural appropriateness of aid funds to sub-Saharan Africa.

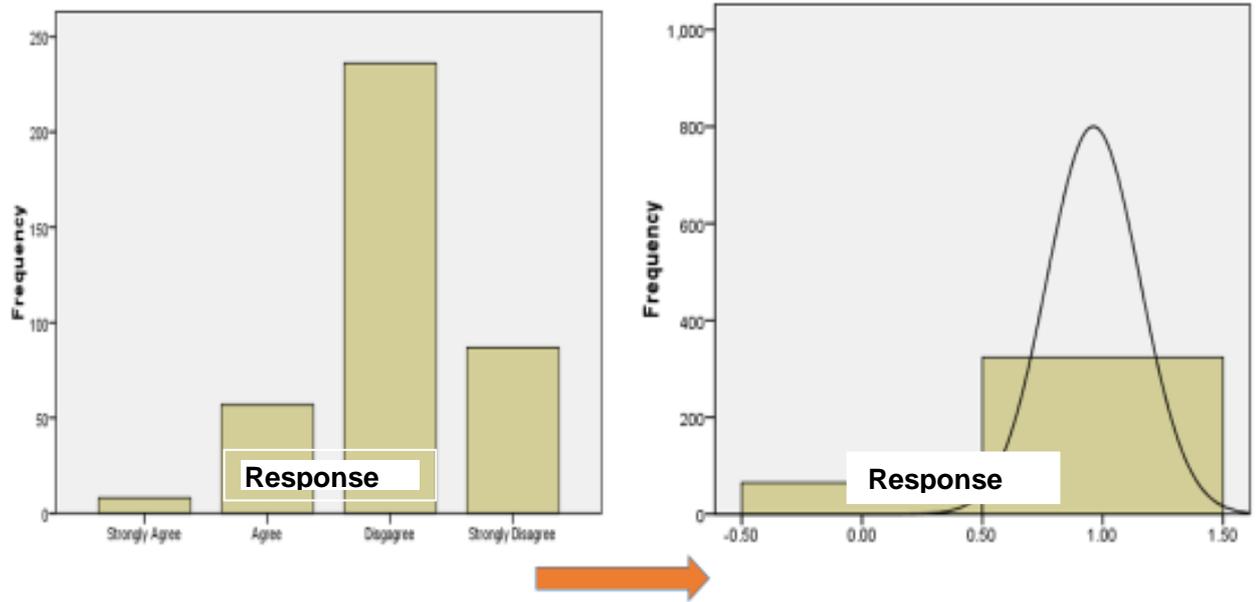
Appendix D2: Continuum of research objectives, hypothesis and data analysis techniques

Objective	Hypothesis	Analytical model	Interpretation
To determine the impact of culture on aid worker's perception of aid alignment to country systems in Nigeria	There is no significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria	Use ANOVA to examine the potential effect of variation of culture on aid recipients' perception of aid effectiveness	Level of significance set at: $\alpha=0.05$; $\beta=0.20$ Therefore; $p\text{-value} < \alpha=0.05$ indicates significant impact of culture on aid recipients' perception of aid alignment to country systems in Nigeria; $p\text{-values} > \alpha=0.05$ indicates no significant difference.
To determine the impact of culture on aid worker's perception of managing aid for results in Nigeria	There is no significant impact of culture on aid recipients' perception of managing aid for results in Nigeria	Use ANOVA to examine the potential effect of variation of culture on aid recipients' perception of aid effectiveness	Level of significance set at: $\alpha=0.05$; $\beta=0.20$ Therefore; $p\text{-value} < \alpha=0.05$ indicates significant impact of culture on aid recipients' perception of managing aid for results in Nigeria; $p\text{-values} > \alpha=0.05$ indicates no significant difference.
To determine the impact of culture on aid worker's perception of	There is no significant impact of culture on aid recipients'	Use ANOVA to examine the potential effect of variation of culture on aid	Level of significance set at: $\alpha=0.05$; $\beta=0.20$ Therefore;

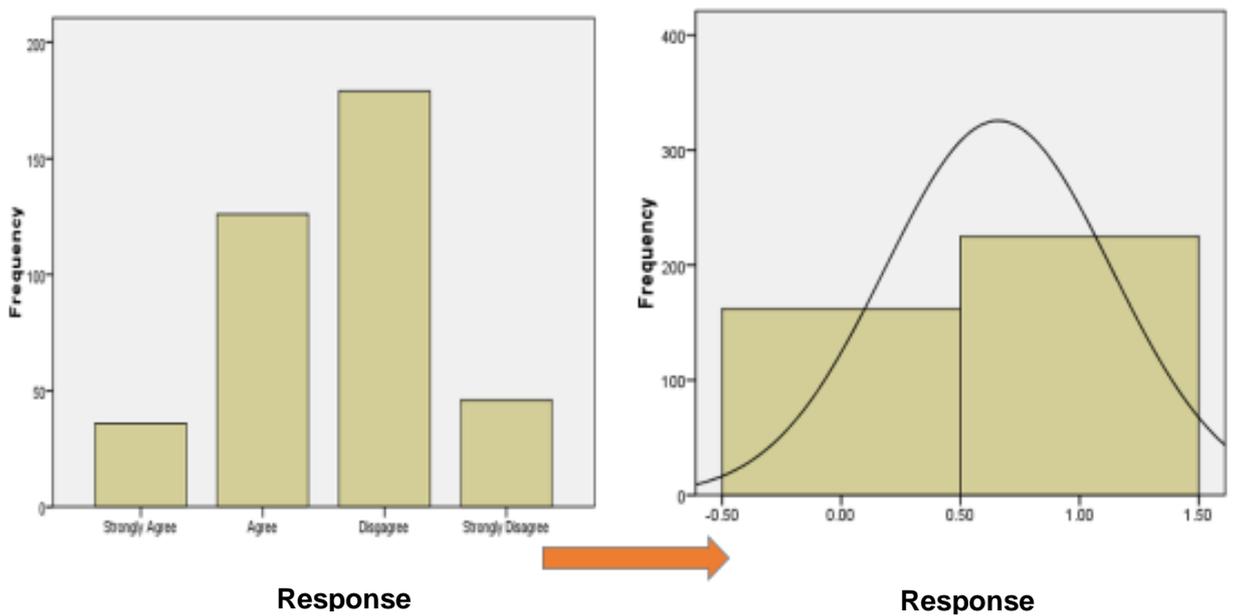
Objective	Hypothesis	Analytical model	Interpretation
country's ownership of aid in Nigeria	perception of country's ownership of aid in Nigeria	recipients' perception of aid effectiveness	<p>p-value < $\alpha=0.05$ indicates significant impact of culture on aid recipients perception of country's ownership of aid in Nigeria;</p> <p>p-values > $\alpha=0.05$ indicates no significant difference.</p>
To determine the impact of culture on aid worker's perception of mutual accountability of aid in Nigeria	There is no significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria	Use ANOVA to examine the potential effect of variation of culture on aid recipients' perception of aid effectiveness	<p>Level of significance set at: $\alpha=0.05$; $\beta=0.20$</p> <p>Therefore;</p> <p>p-value < $\alpha=0.05$ indicates significant impact of culture on aid recipients' perception of mutual accountability of aid in Nigeria;</p> <p>p-values > $\alpha=0.05$ indicates no significant difference.</p>
To determine the impact of culture on aid worker's perception of harmonisation of aid in Nigeria	There is no significant impact of culture on aid recipients' perception of	Use ANOVA to examine the potential effect of variation of culture on aid recipients' perception of aid effectiveness	<p>Level of significance set at: $\alpha=0.05$; $\beta=0.20$</p> <p>Therefore;</p> <p>p-value < $\alpha=0.05$ indicates significant impact of culture on aid</p>

Objective	Hypothesis	Analytical model	Interpretation
	harmonisation of aid in Nigeria		recipients' perception of harmonization of aid in Nigeria; p-values $>\alpha=0.05$ indicates no significant influence.

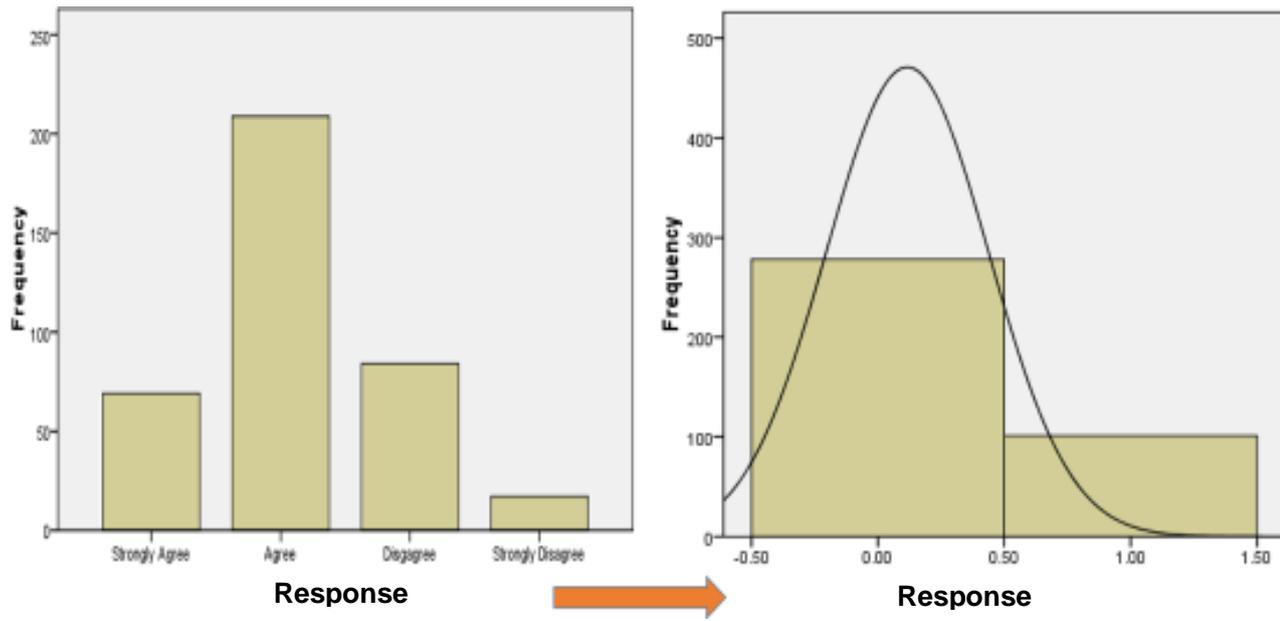
7.8.5 APPENDIX E: Graphic results of data analysis



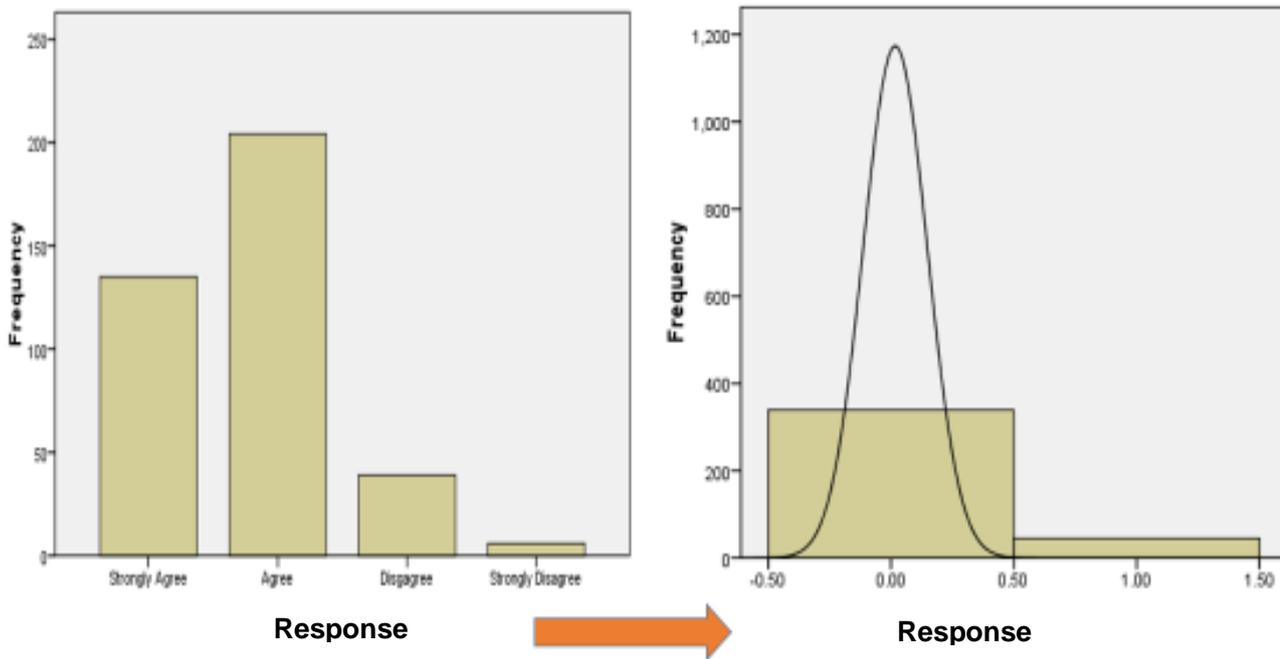
APPENDIX E1: THE AID DONORS ARE PROMOTING PRACTICES THAT ARE ALIEN AND UNWANTED TO THE LOCAL TRADITION AND CULTURE (N=388)



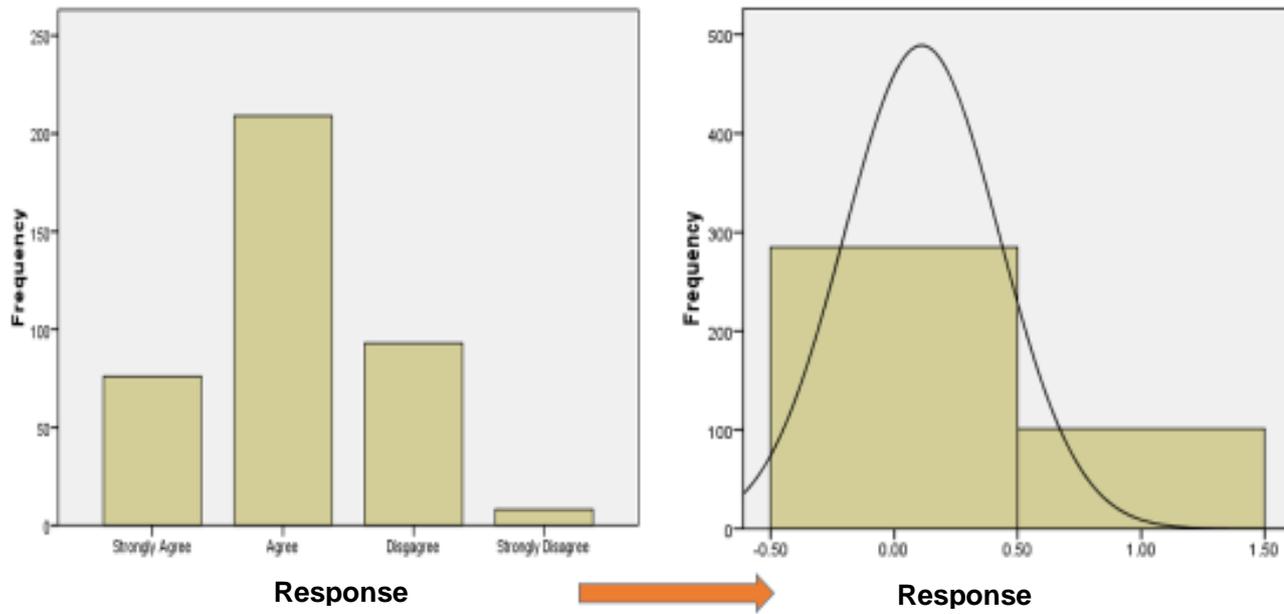
APPENDIX E2: FOREIGN AID DONOR COUNTRIES SELECT PLACES THEY WISH TO SUPPORT BASED ON THEIR INTERESTS AND NOT THE COUNTRY'S STRATEGIC INTEREST OR THE INTEREST OF THE LOCAL PEOPLE THEY SUPPORT (N=387)



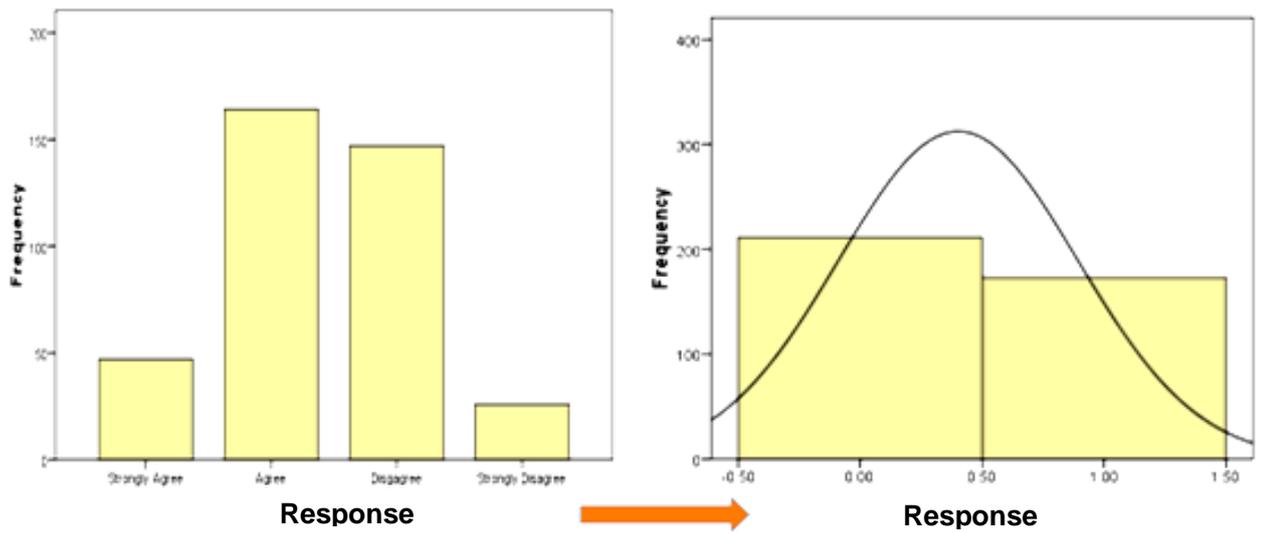
APPENDIX E3: FOREIGN AID TO MY COUNTRY CONSISTS OF SPECIFICATIONS THAT A CERTAIN PROPORTION OF THE FINANCIAL ASSISTANCE MUST BE PROVIDED IN KIND BY THE AID PROVIDER (N=379)



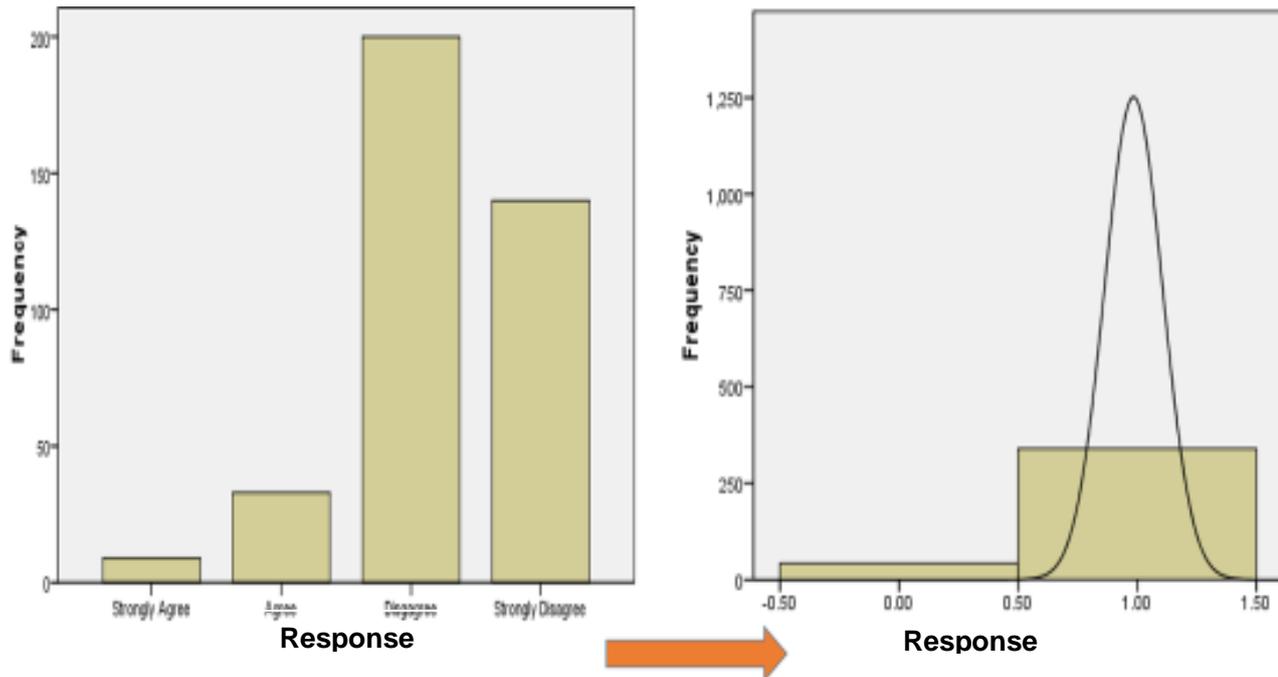
APPENDIX E4: FOREIGN AID SUPPORTS THE COUNTRY TO DEVELOP OWN STRATEGIES, IMPROVE INSTITUTIONAL CAPACITIES AND TACKLE CORRUPTION USING LOCALLY DRIVEN STRATEGIES (N=384)



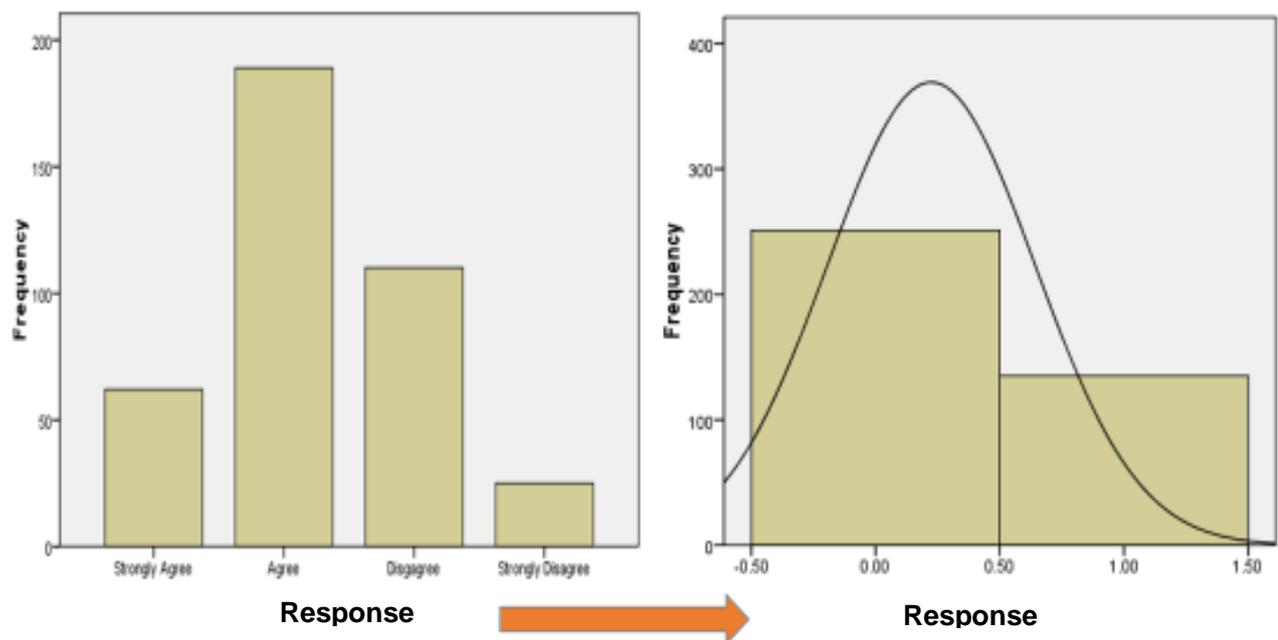
APPENDIX E5: FOREIGN AID RESOURCES GET TO THE RIGHTFUL BENEFICIARIES, WITH MINIMAL LEAKAGES (N=386)



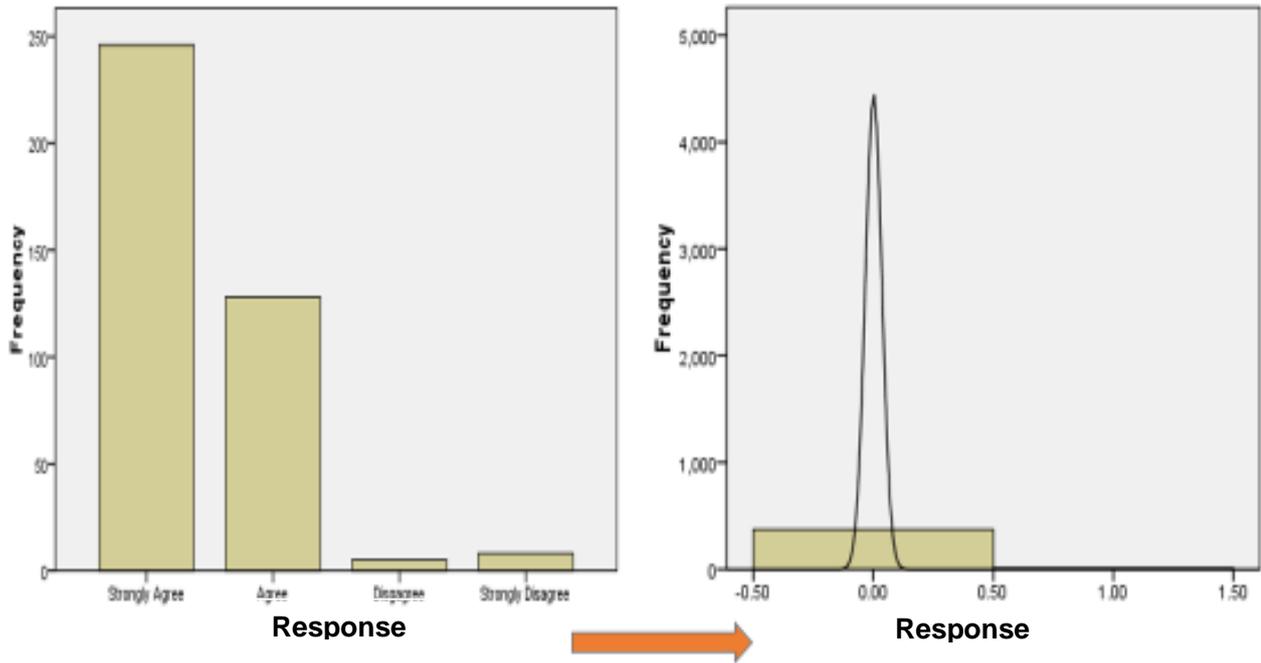
APPENDIX E6: FOREIGN AID RESOURCES ARE DISTRIBUTED EQUALLY BETWEEN PEOPLE IN NEED IN THE RURAL AND URBAN AREAS (384)



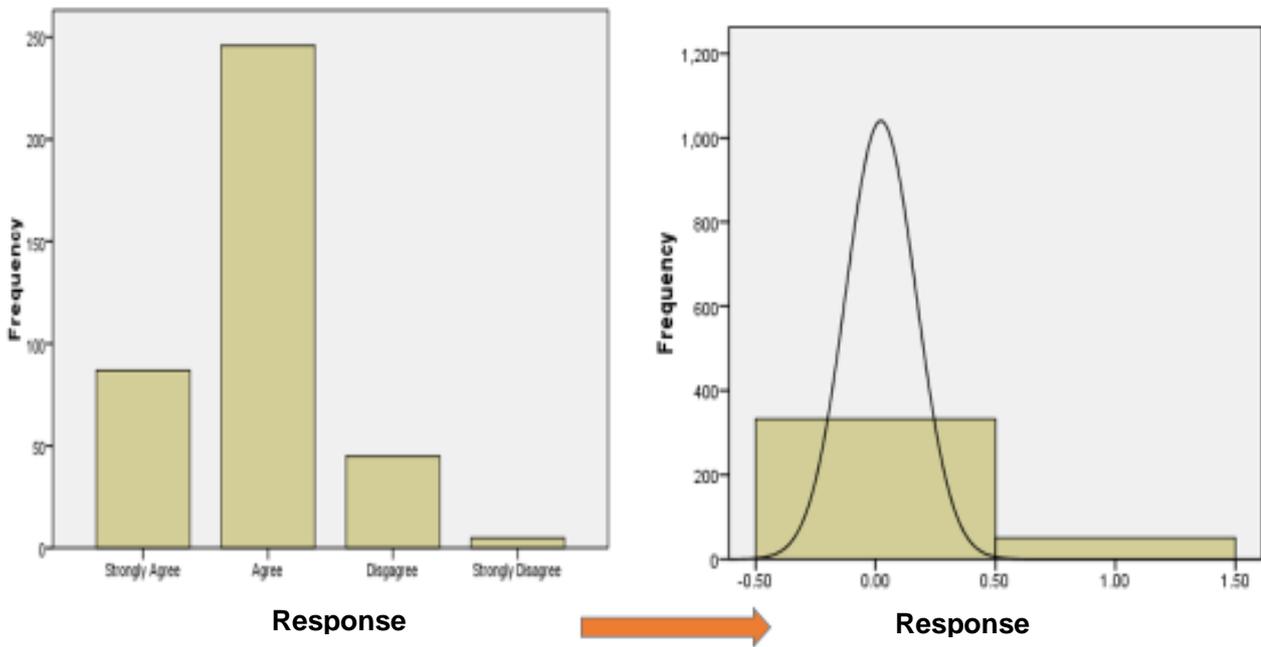
APPENDIX E7: REGIONAL AND COUNTRY 'EXPERTS' ARE NOT EXPERIENCED TO LEAD OPPORTUNITIES IN FOREIGN AID SUPPORTED RESEARCH AND INTERVENTION PROGRAMMES IN NIGERIA (N=382)



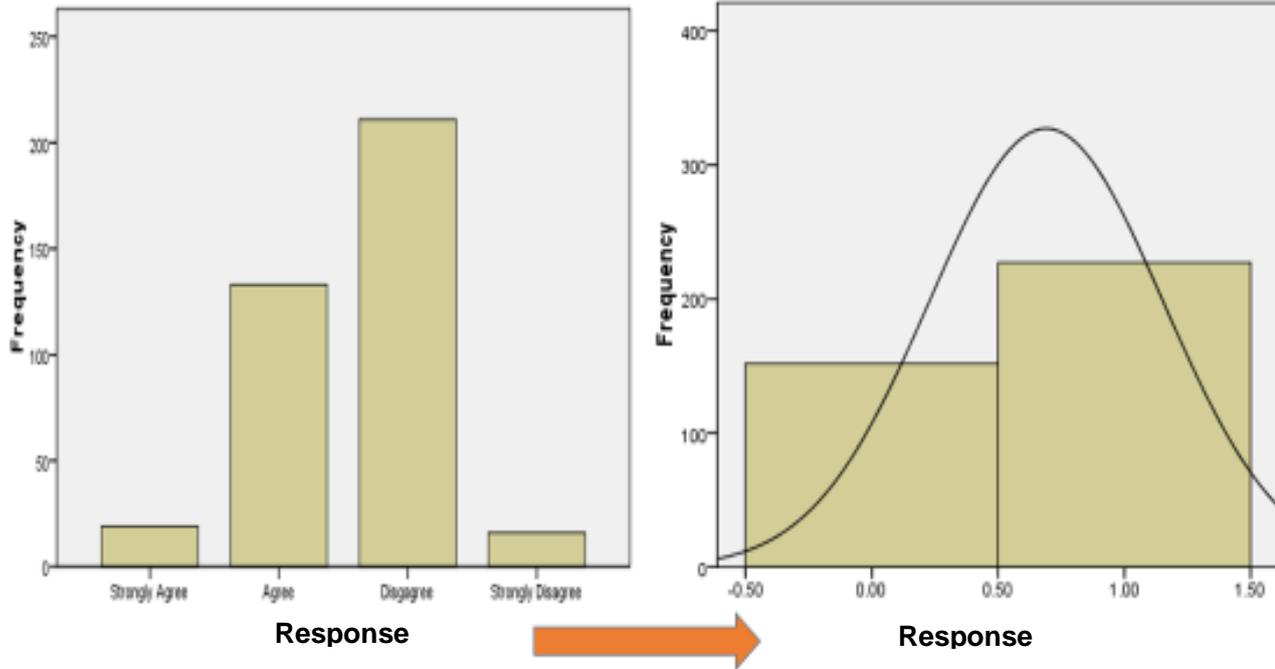
APPENDIX E8: I TRUST MY LEADERS WILL MAKE THE RIGHT DECISIONS AND NEGOTIATIONS WITH AID DONORS ON MY BEHALF (N=386)



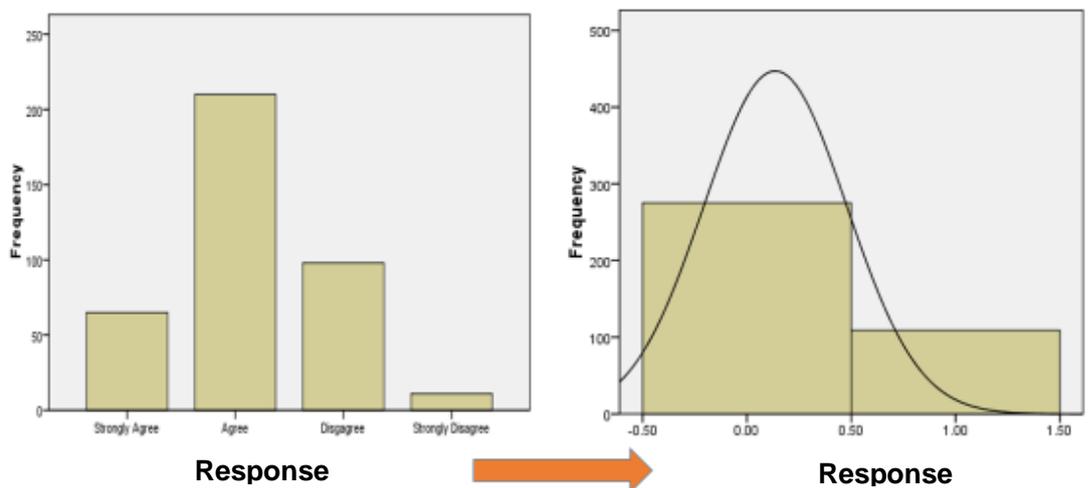
APPENDIX E9: THE GOVERNMENT SHOULD ENFORCE PUNITIVE MEASURES AGAINST PEOPLE WHO UNDERMINE POLICIES GUIDING ADMINISTRATION AND MANAGEMENT OF AID FUNDS (N=387)



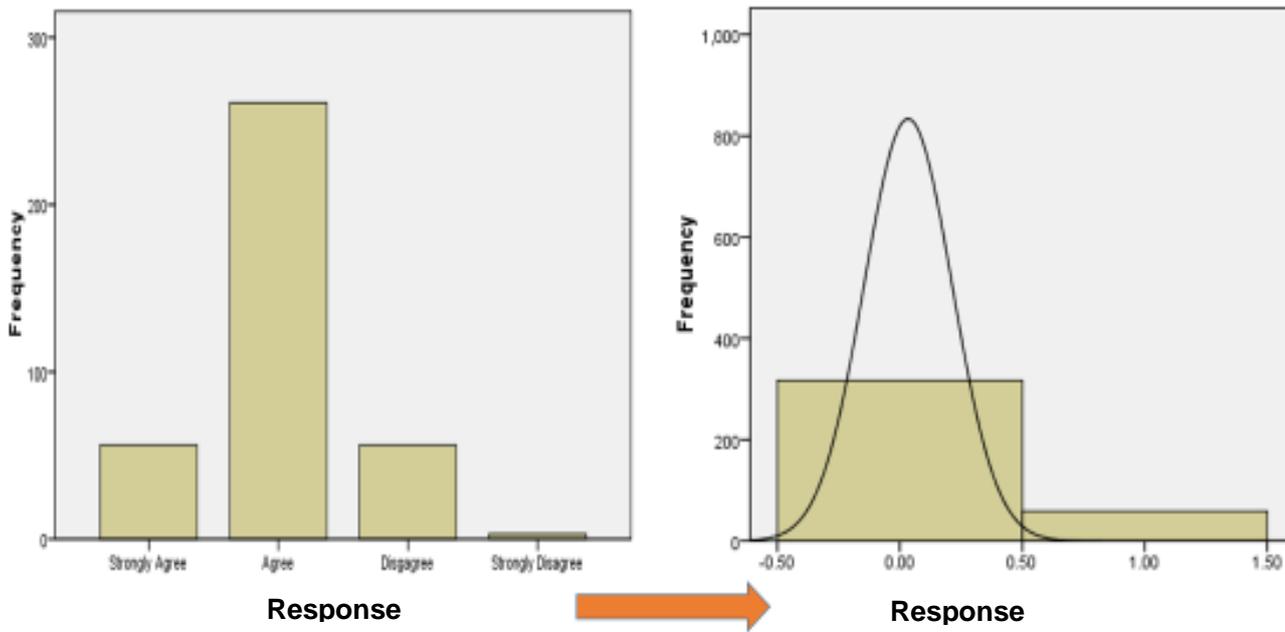
APPENDIX 10; ORGANISATIONS IMPLEMENTING AID PROJECTS INVEST MAXIMALLY ON BENEFICIARIES, WITH REASONABLE COMPANY/ORGANIZATIONAL OVERHEADS (N=383)



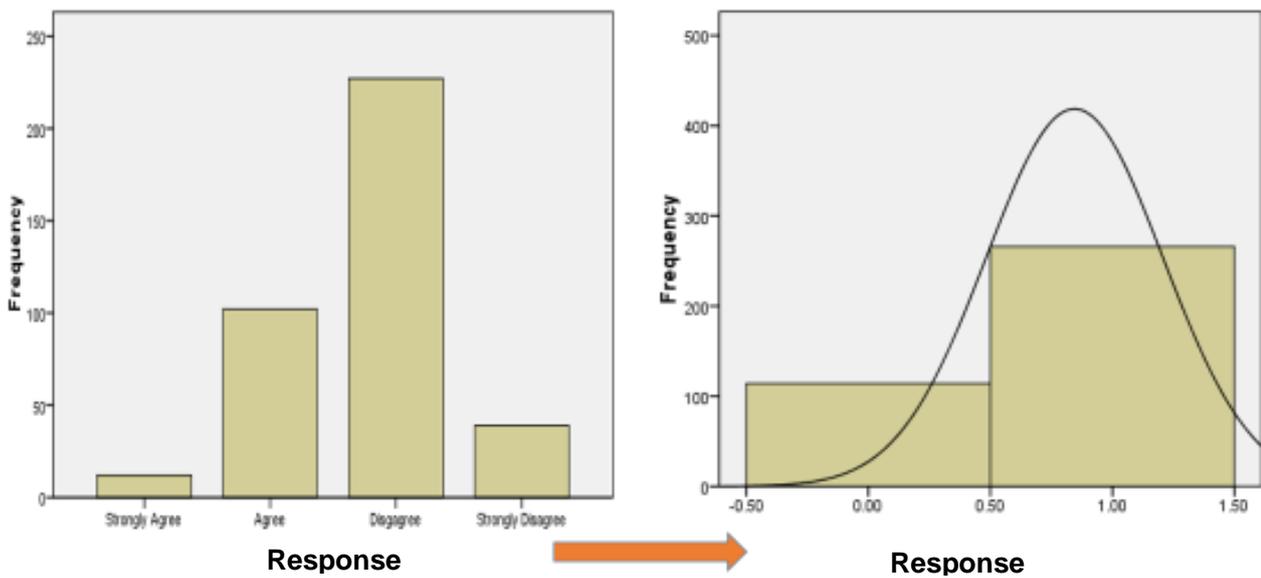
APPENDIX E11; FOREIGN AID DONORS DO NOT BUILD ON IN-COUNTRY EVALUATION PROGRAMMES, IN ORDER THAT THE EVALUATIONS OCCUR AT REGULAR INTERVALS IN COORDINATION WITH IN-COUNTRY EVALUATIONS (N=379)



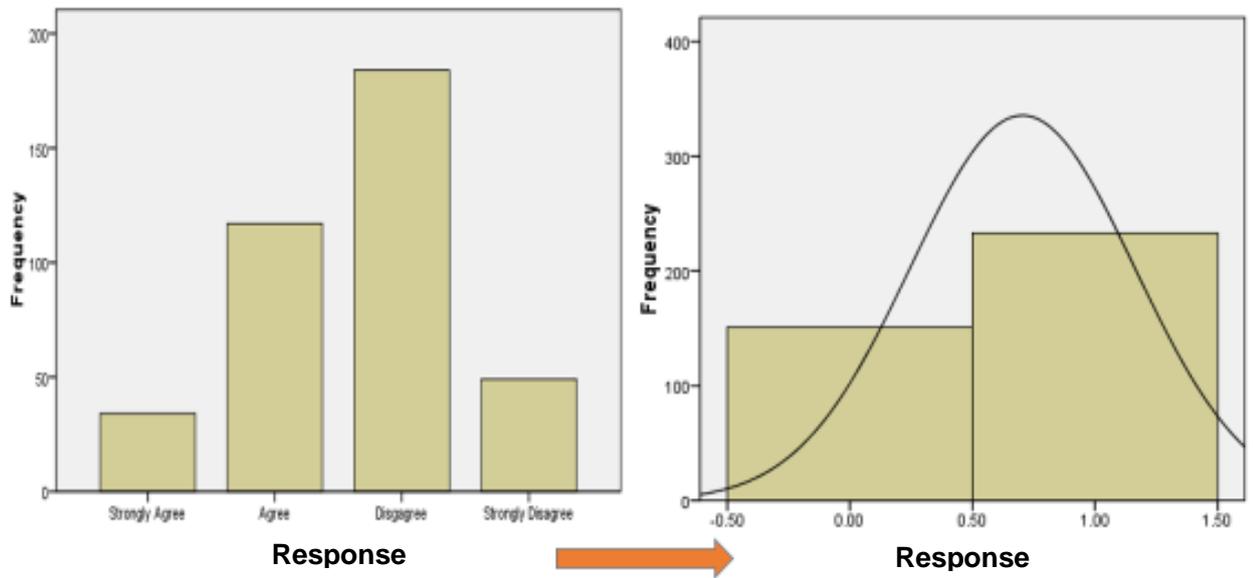
APPENDIX E12: DONORS AND THE GOVERNMENT OF MY COUNTRY UNDERSTAND THAT THEY ARE MUTUALLY ACCOUNTABLE FOR TRANSPARENCY OF DEVELOPMENT RESULTS, THEREFORE, THEY PROVIDE PUBLIC ACCESS TO INFORMATION ON THE OPERATIONS OF THE AID PROGRAMME (N=384)



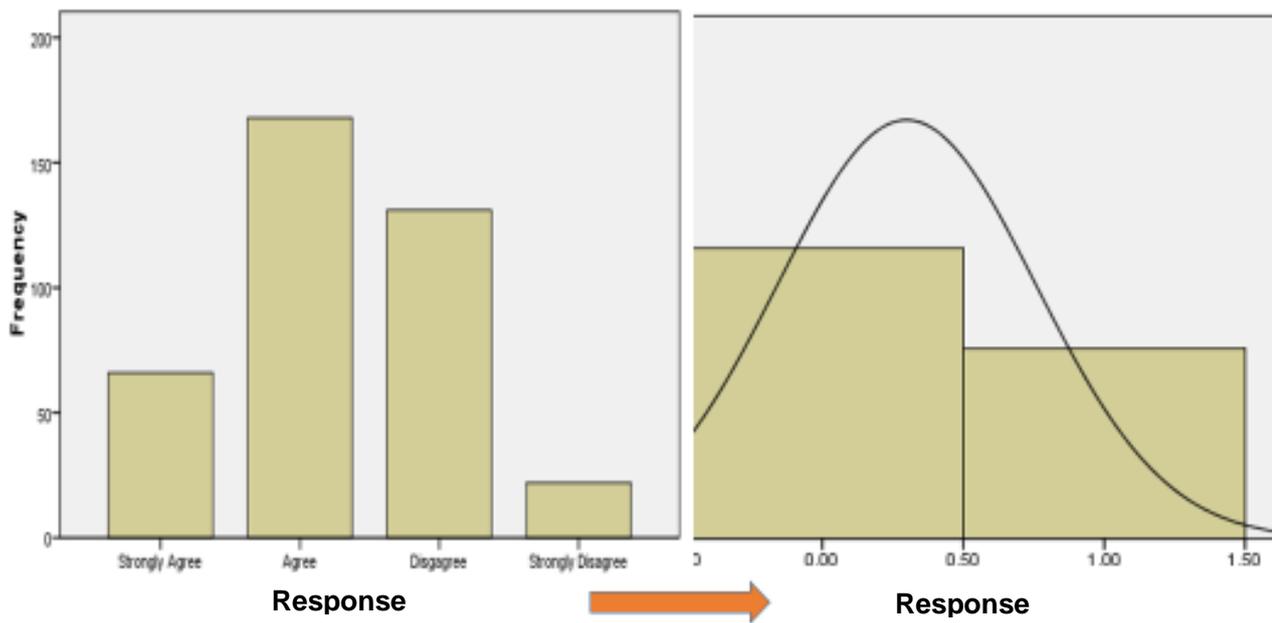
Appendix E13: Organisations implementing aid projects regularly use a plausibility design to provide evidence of impact, both positive and negative impact, and taking into account nonprogramme influences (n=376)



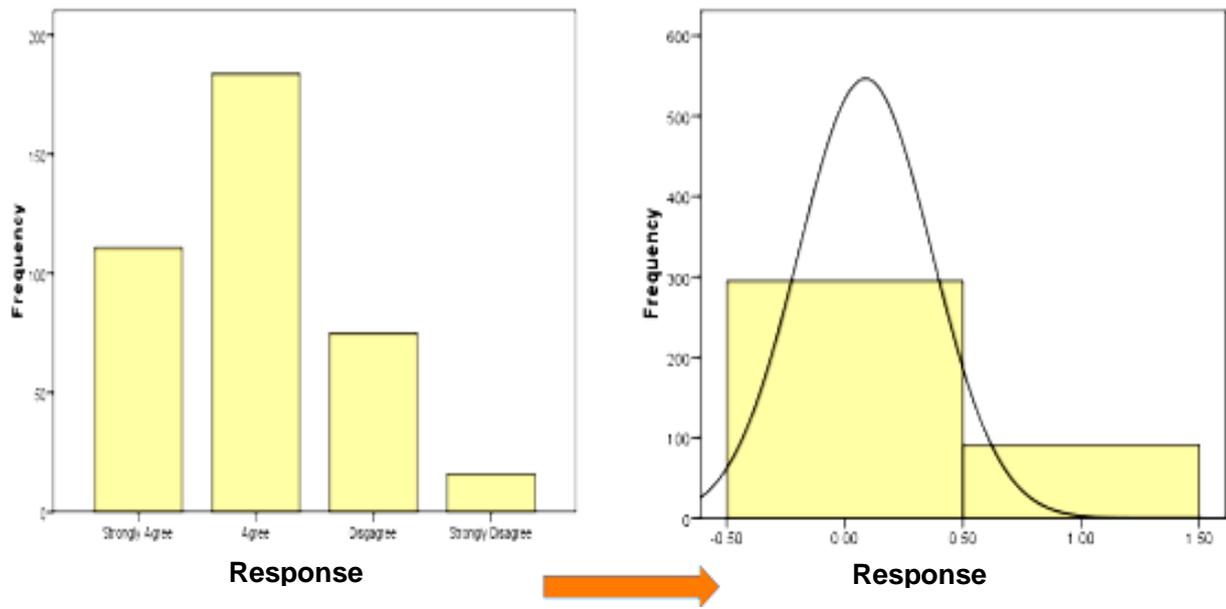
APPENDIX E14: FOREIGN AID PROGRAMMES USUALLY FAIL TO DEMONSTRATE THE VALUE OF INTEGRATED DEVELOPMENT APPROACHES WHERE THE INTERRELATEDNESS OF ACTIVITIES NECESSARY FOR HUMAN DEVELOPMENT CAN BE DEMONSTRATED (N=380)



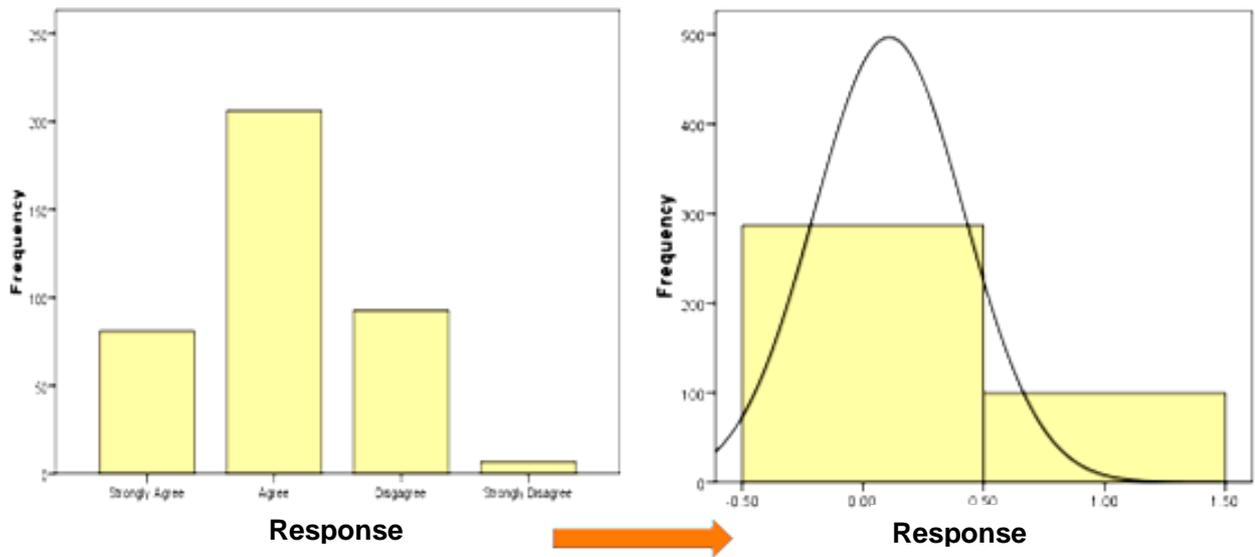
APPENDIX E15: WHILE FOREIGN AID DONORS HAVE SYSTEMS TO MONITOR WHAT EXACTLY HAD BEEN DONE AND HOW MANY PEOPLE HAD BEEN REACHED, THEY ARE UNABLE TO MEASURE IMPACT AND DEMONSTRATE VALUE ADDED TO THE COUNTRY (N=384)



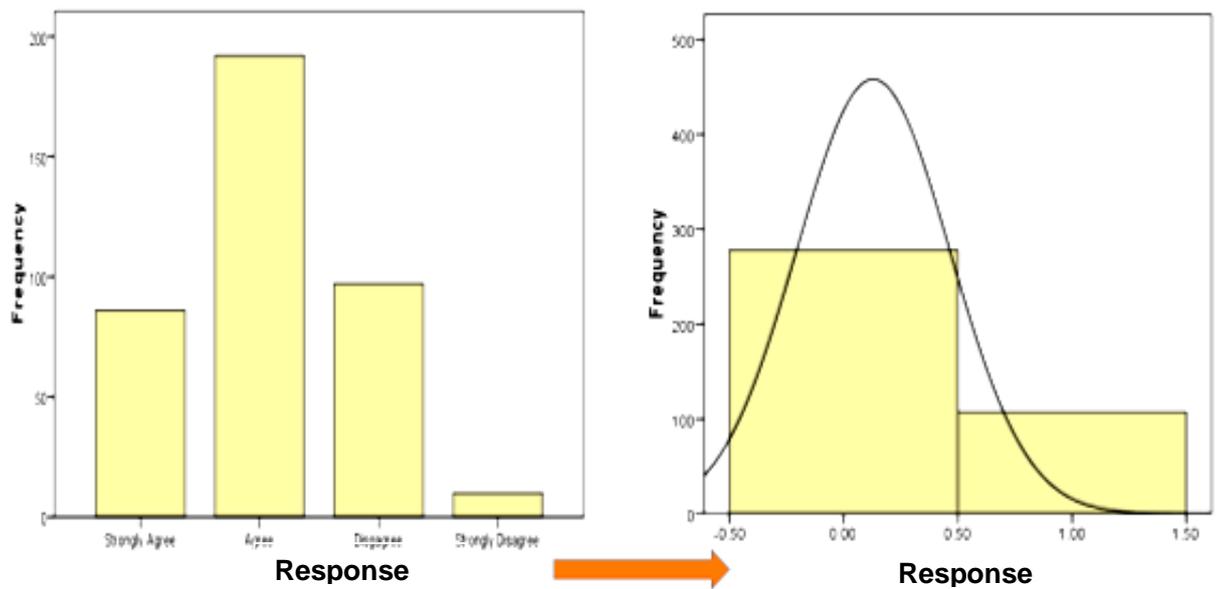
APPENDIX E16: THE COUNTRY IS USUALLY GIVEN INSUFFICIENT OR NO TIME TO CHANGE EXISTING SYSTEMS IN ORDER TO ADOPT NEW 'IMPROVED' SYSTEMS PERPETRATED BY THE DONORS; THEREFORE, PARALLEL SYSTEMS TEND TO OPERATE AT THE SAME TIME (N=387)



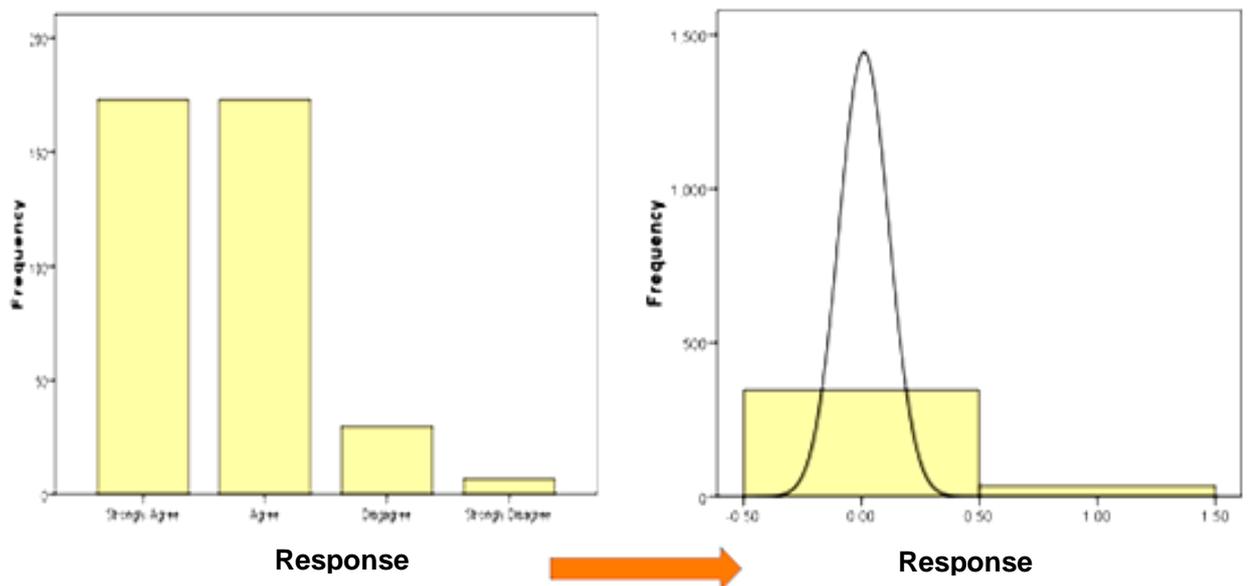
APPENDIX E17: FOREIGN AID ACTIVITIES HAVE DELIBERATELY TRIED TO CHANGE CULTURAL NORMS OR PRACTICES THAT ARE CONSIDERED TO BE NEGATIVE (N=386)



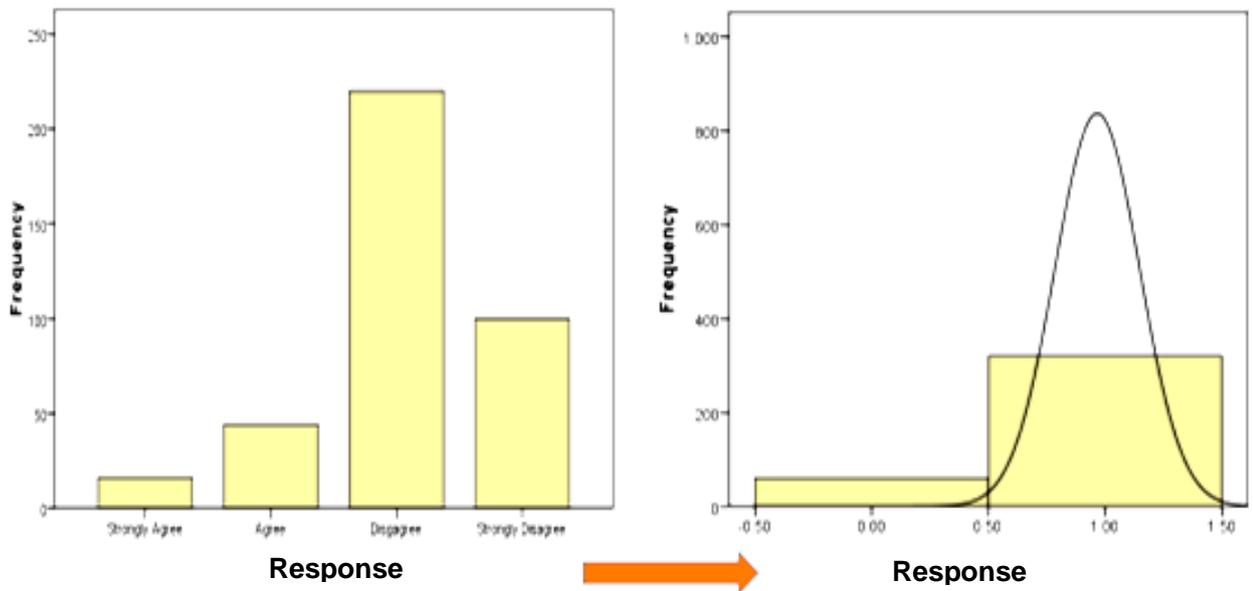
APPENDIX E18: FOREIGN AID ACTIVITIES ARE WELL ALIGNED TO MY COUNTRY'S PRIORITIES, SYSTEMS, NATIONAL DEVELOPMENT STRATEGIES AND PREFERENCES (N=387)



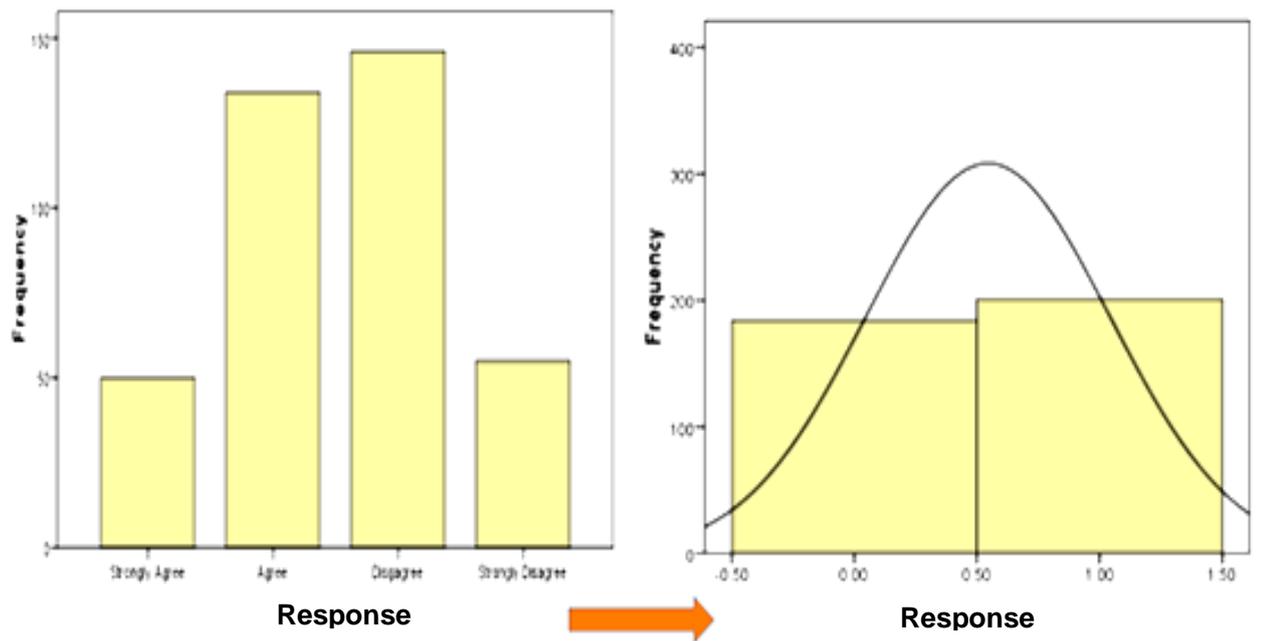
APPENDIX E19: DONORS' CAPACITY BUILDING INTERVENTIONS ARE INTEGRATED INTO HOST GOVERNMENT'S CAPACITY DEVELOPMENT PLANS AND IMPLEMENTED THROUGH COUNTRY-LED STRATEGIES (N=385)



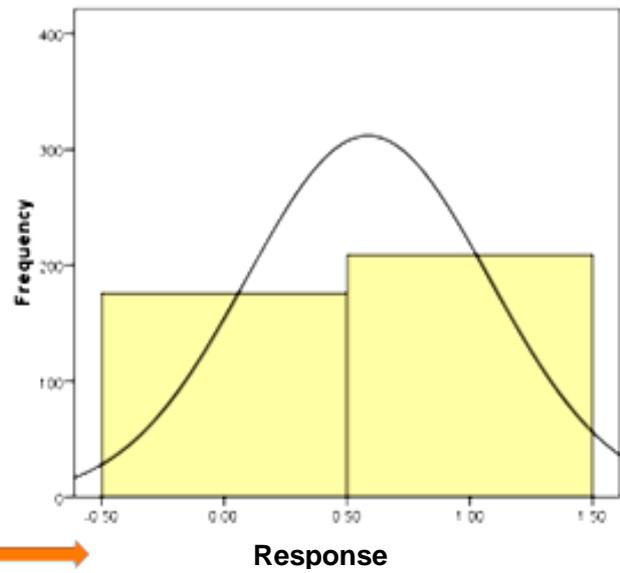
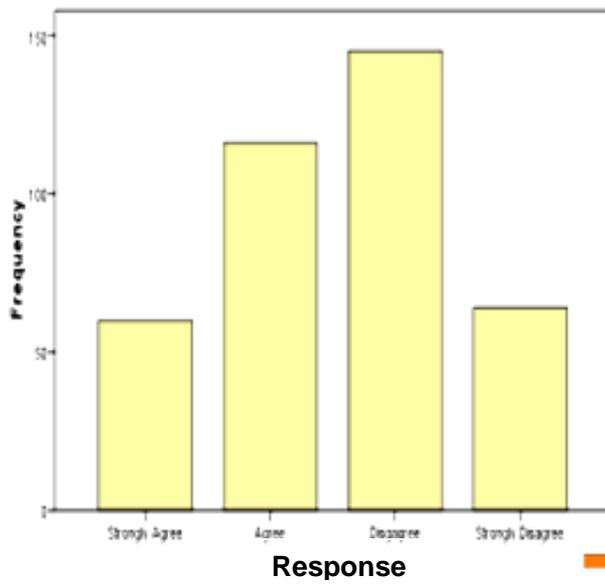
APPENDIX E20: FOREIGN AID FACILITATES IMPROVEMENT IN ENTREPRENEURSHIP AND JOB CREATION IN MY COUNTRY (N=383)



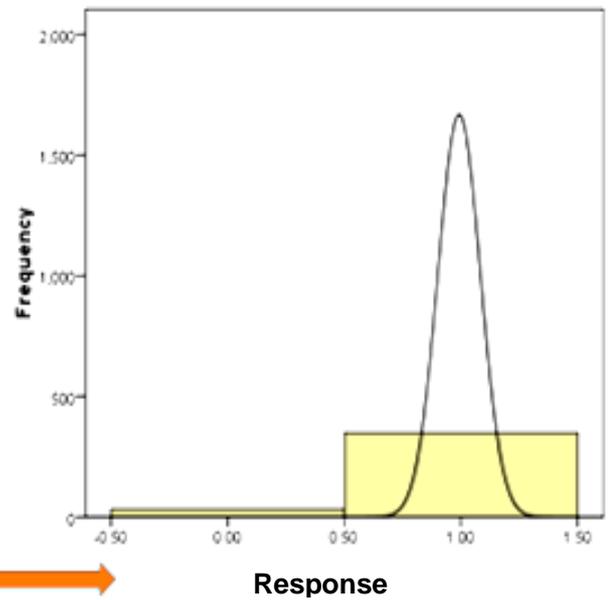
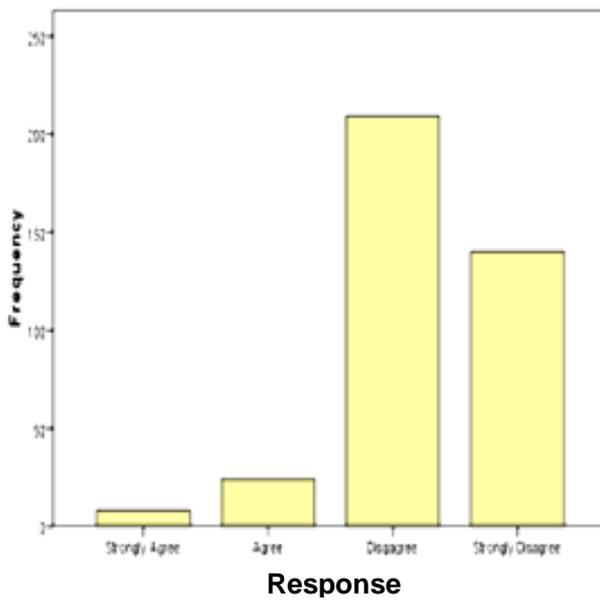
APPENDIX E21: FOREIGN AID PROGRAMMES ARE NOT SCIENTIFICALLY SOUND AND USUALLY DESIGNED BEYOND THE CAPACITY OF THE HOST COUNTRY TO IMPLEMENT (N=380)



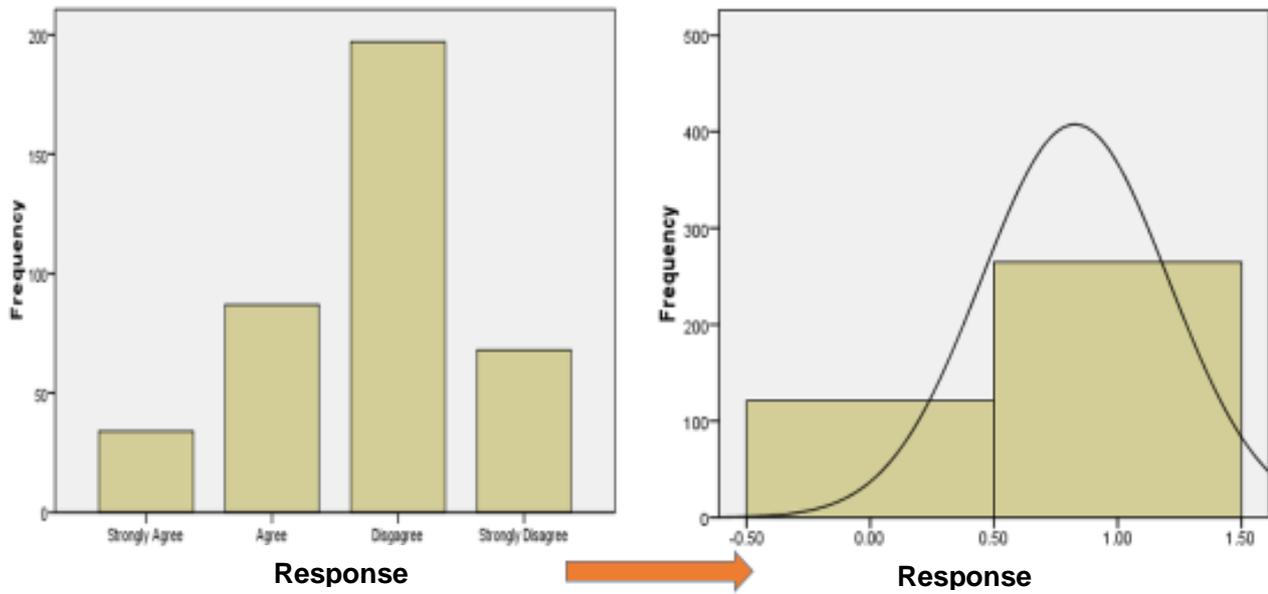
APPENDIX E22: FOREIGN AID FUNDING TO MY COUNTRY HAS INCREASED DEPENDENCY, SUBSTITUTION OF ALREADY EARMARKED GOVERNMENT SPENDING, AND INCREASED CORRUPTION AMONG LOCAL LEADERSHIP (N=385)



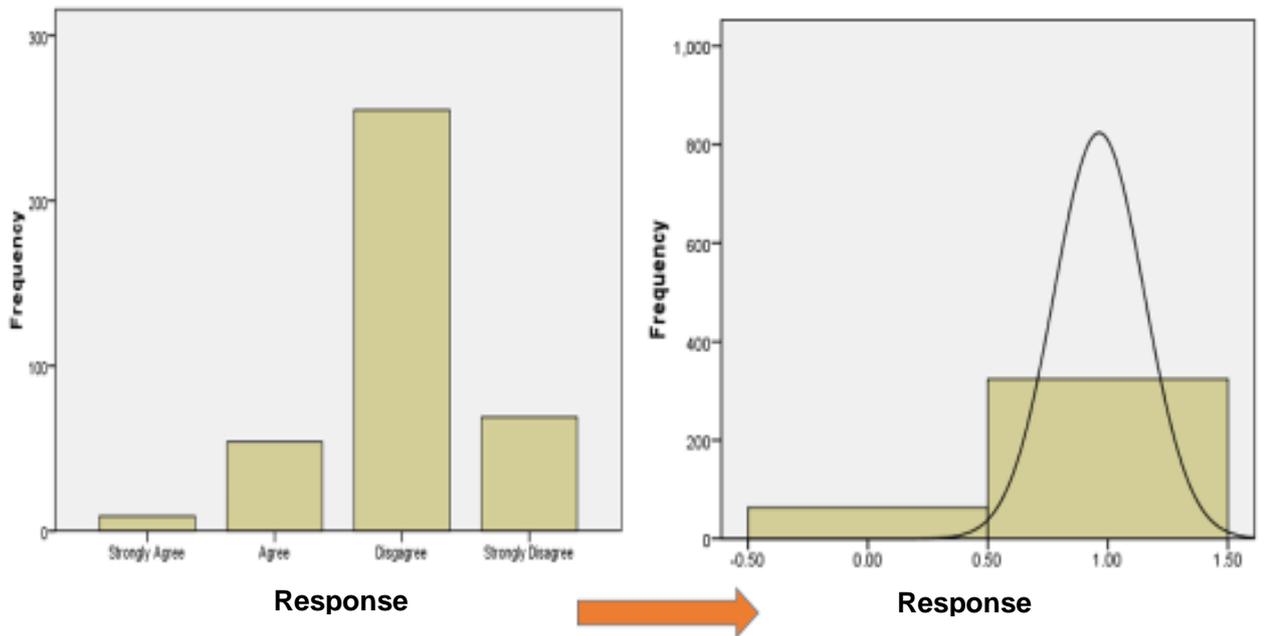
APPENDIX E23: I TRUST THAT MY COUNTRY'S GOVERNMENT AND COMMUNITY MEMBERS HAS SUFFICIENT FUNDS TO OVERCOME POVERTY, THUS, DOES NOT NEED TO DEPEND ON FOREIGN AID (N=385)



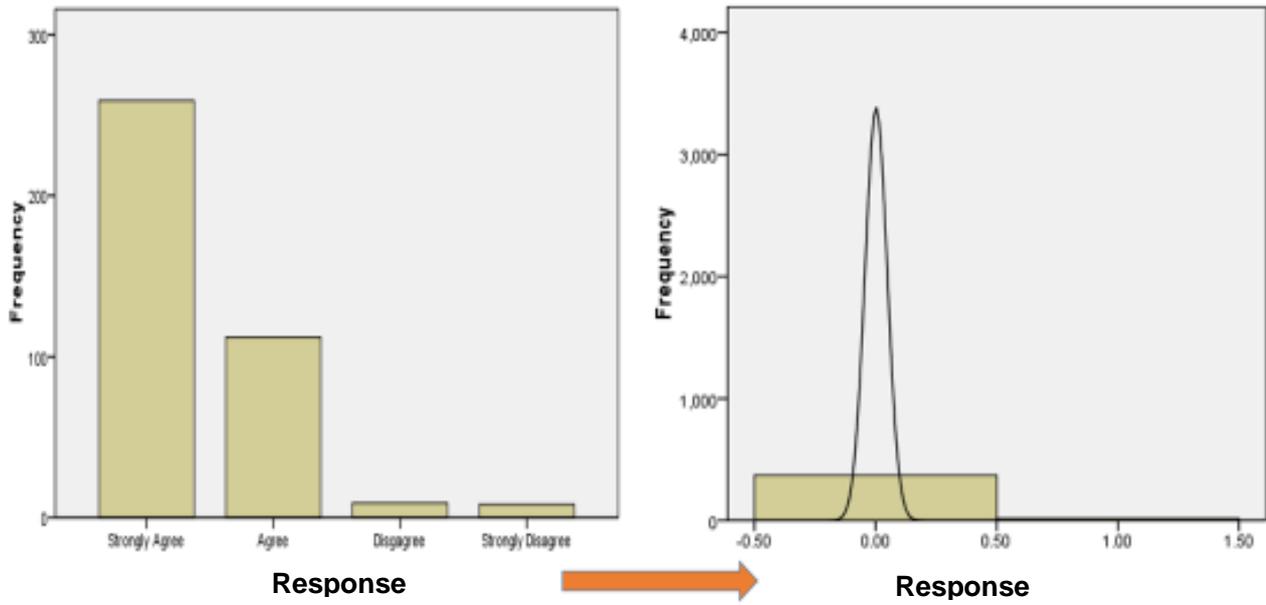
APPENDIX E24: FOREIGN AID FUNDING HAS DEVALUED THE QUALITY OF BUREAUCRACY AND UNDERMINED THE RULE OF LAW IN MY COUNTRY (N=381)



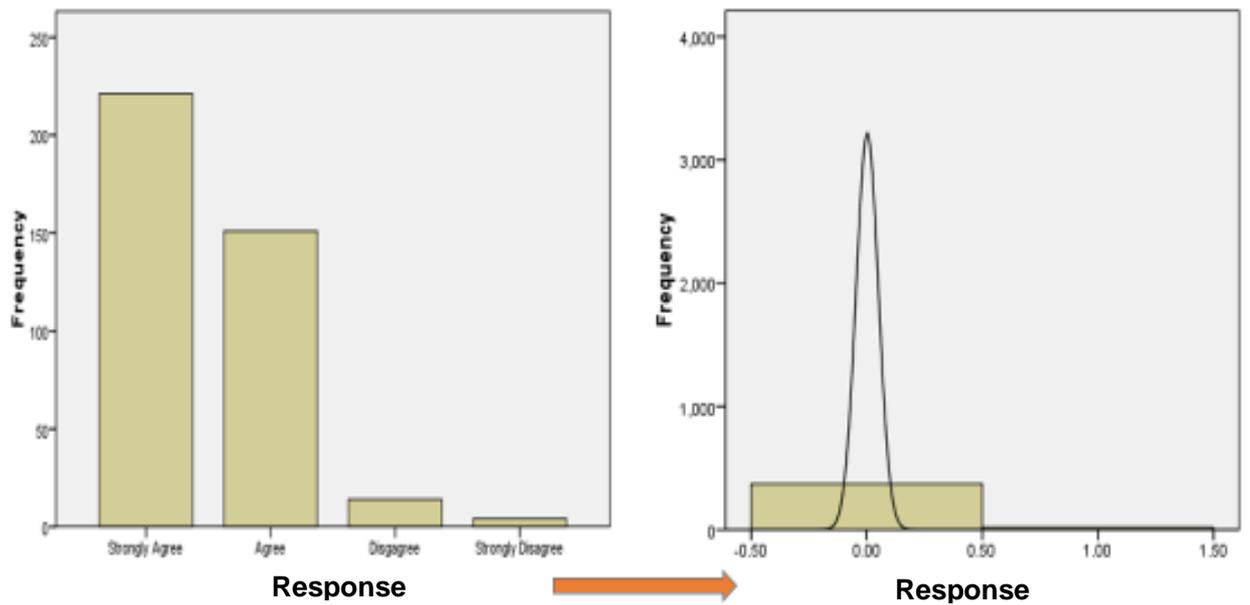
APPENDIX E25: FOREIGN AID DONORS USE PROCUREMENT SYSTEMS THAT ARE ALIEN TO LOCAL BUSINESS OWNERS; THEREBY PLACING LOCAL BUSINESSES AT DISADVANTAGE OF COMPETING FOR CONTRACTS AGAINST THEIR INTERNATIONAL COUNTERPARTS (N=386)



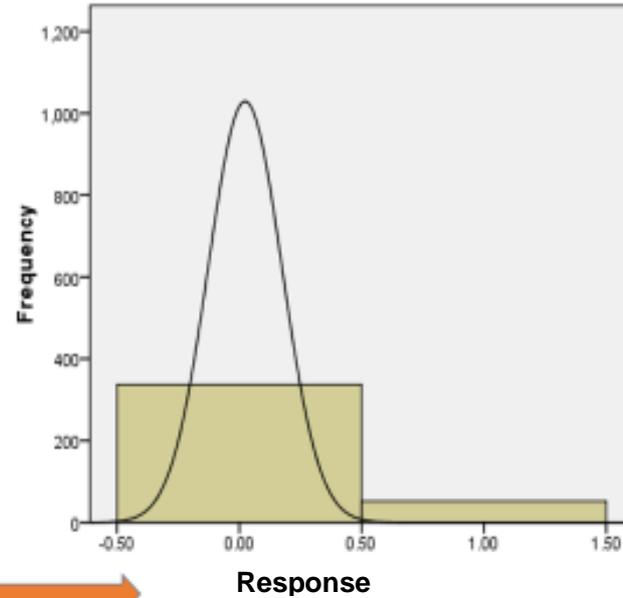
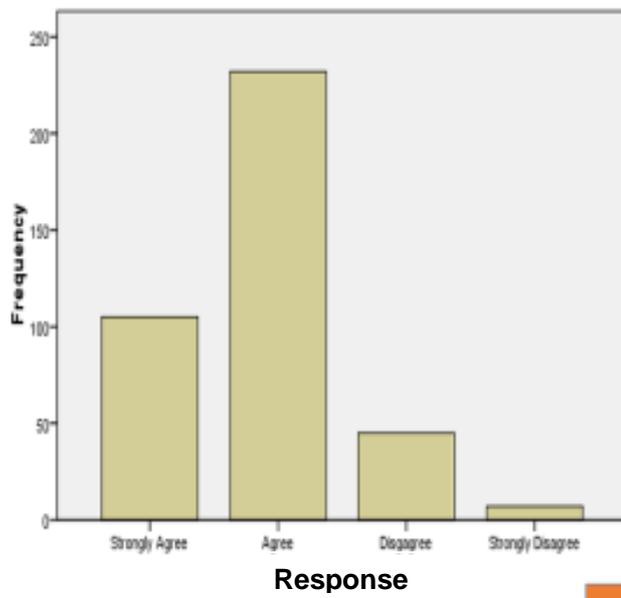
APPENDIX E26: THE POLICIES AND REGULATIONS OPERATING IN AID SUPPORTED PROGRAMMES AROUND HERE ARE IN CONFLICT WITH MY CULTURE AND TRADITION (N=387)



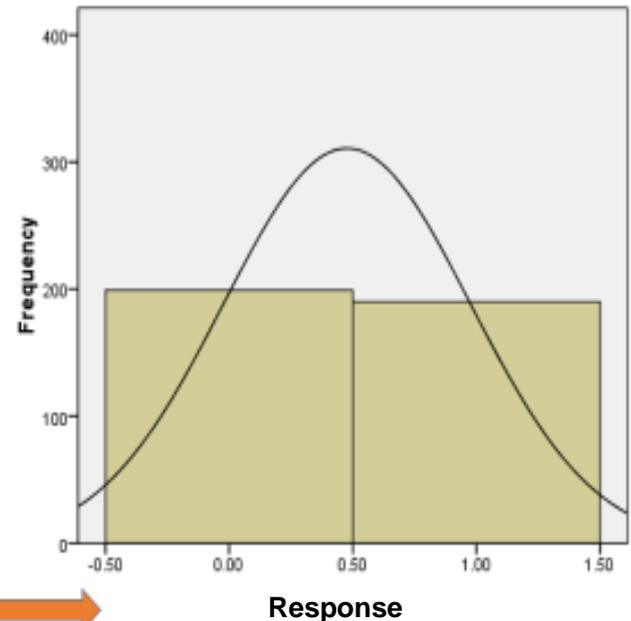
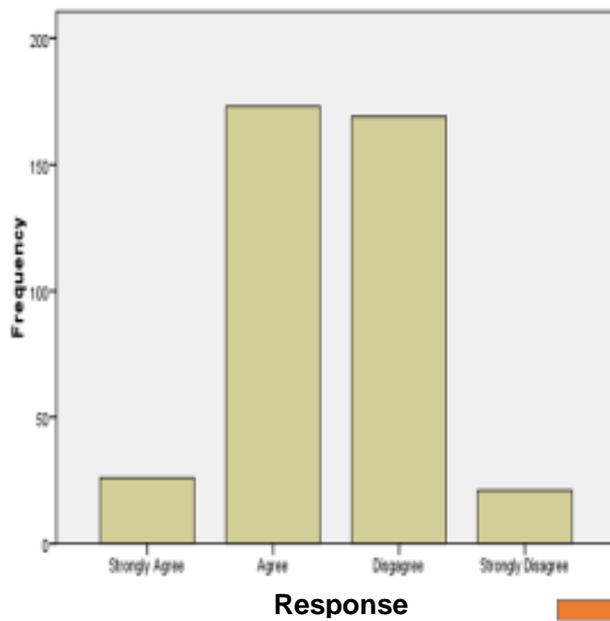
APPENDIX E27: TRANSPARENCY, ACCOUNTABILITY AND STRICT RULES AND REGULATIONS ARE REQUIRED IN ORDER TO ENSURE PEOPLE IN NEED ACTUALLY BENEFIT FROM AID SUPPORTS TO MY COUNTRY (N=388)



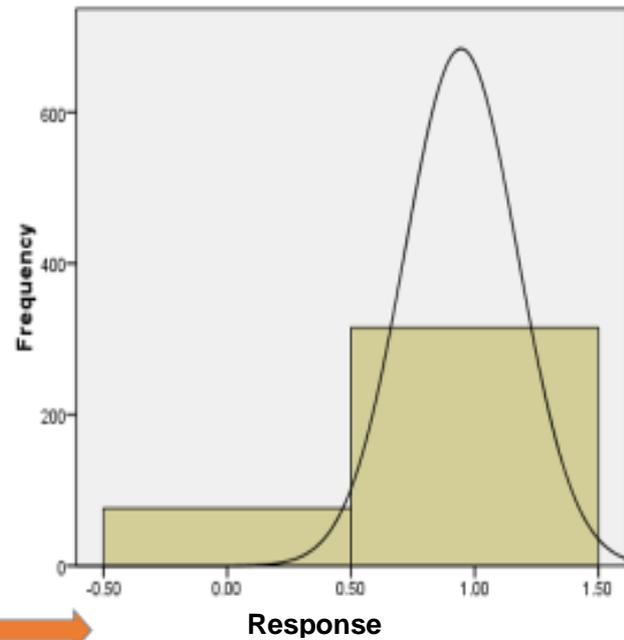
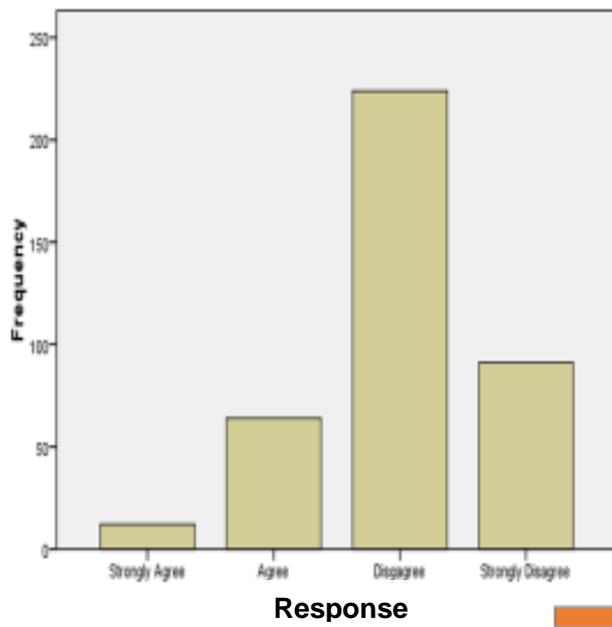
APPENDIX E28: FOREIGN AID DONORS GENERATE HUGE DATABASE AND CONSTANTLY BUILD LOCAL CAPACITY IN DATA USE FOR PROGRAMME MANAGEMENT DECISION MAKING (N=390)



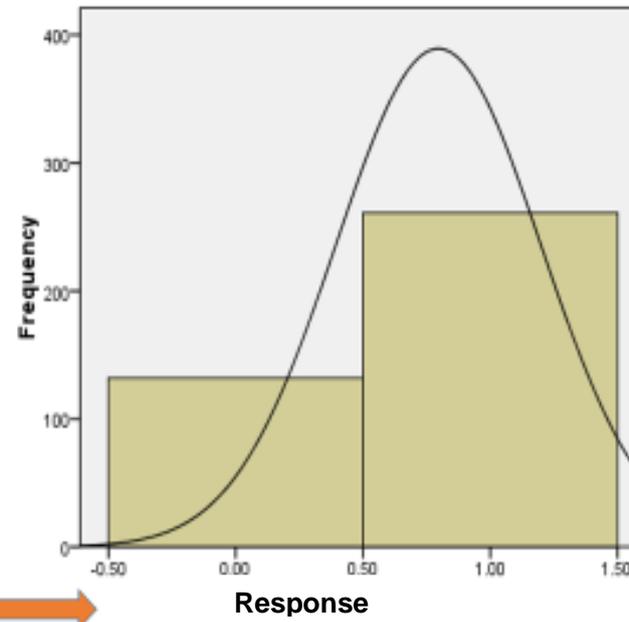
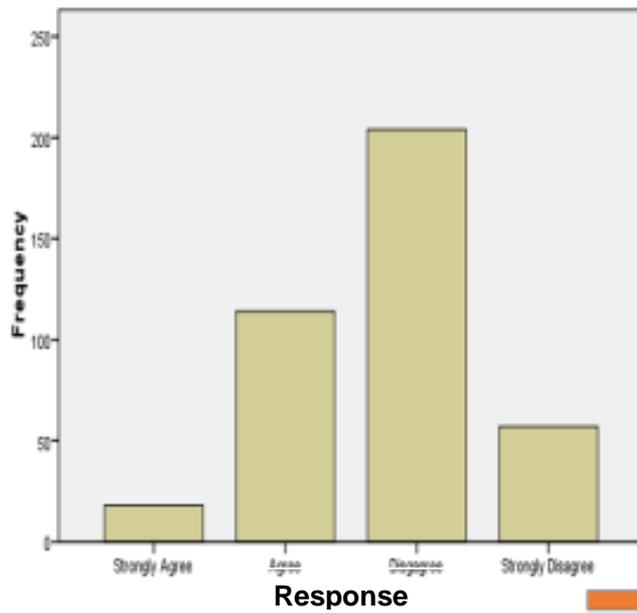
APPENDIX E29: THE GOVERNMENT OF MY COUNTRY CO-ORDINATE WITH DONORS TO FOCUS ON PRODUCING AND MEASURING RESULTS, THROUGH EFFECTIVE PROGRAMME MONITORING AND EVALUATION (N=389)



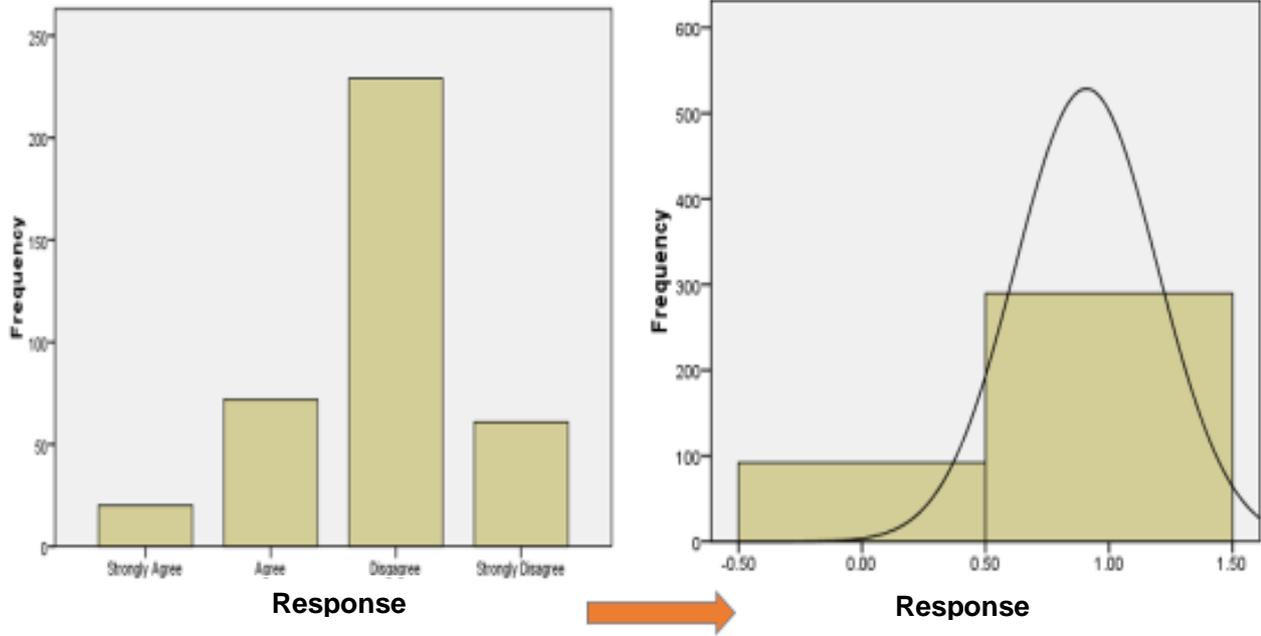
APPENDIX E30: MY COUNTRY HAVE TRANSPARENT, MEASURABLE ASSESSMENT FRAMEWORKS TO MEASURE AID PROGRESS AND ASSES RESULTS (N=389)



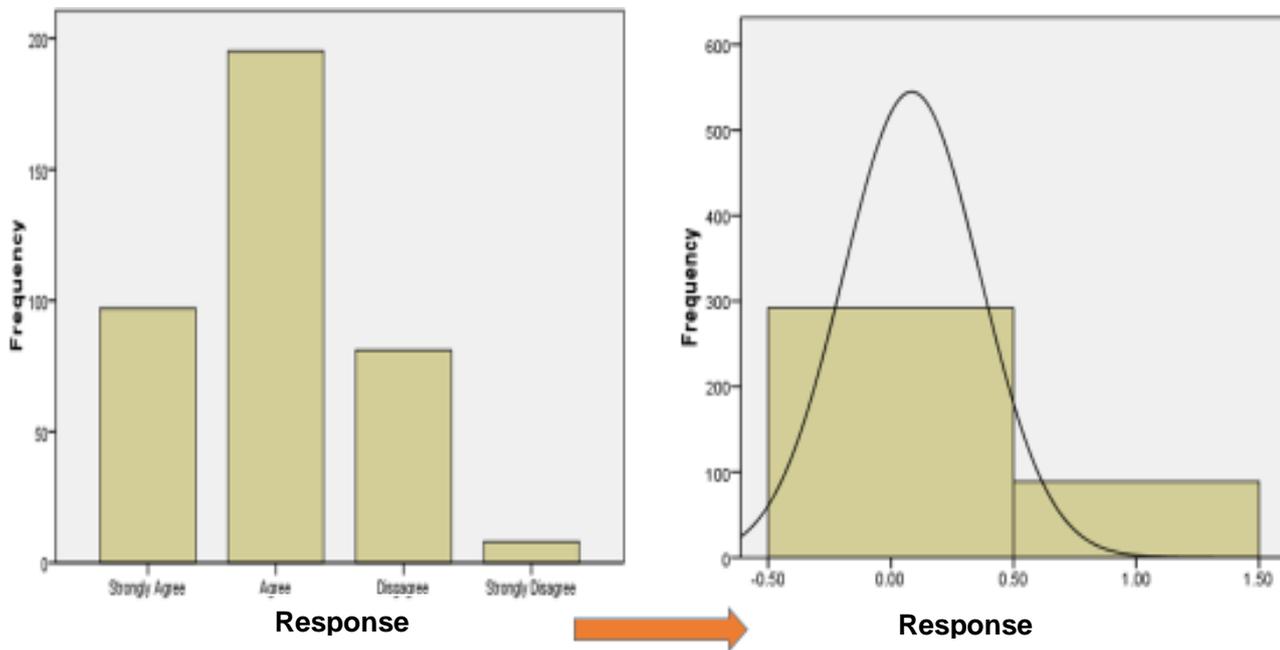
APPENDIX E31: PEOPLE AROUND HERE BELIEVE THAT THEIR WELLBEING AND SECURITY LIES IN THE HANDS OF GOD; THEREFORE, FOREIGN AID PROGRAMME CAN DO NOTHING ABOUT IT (N=391)



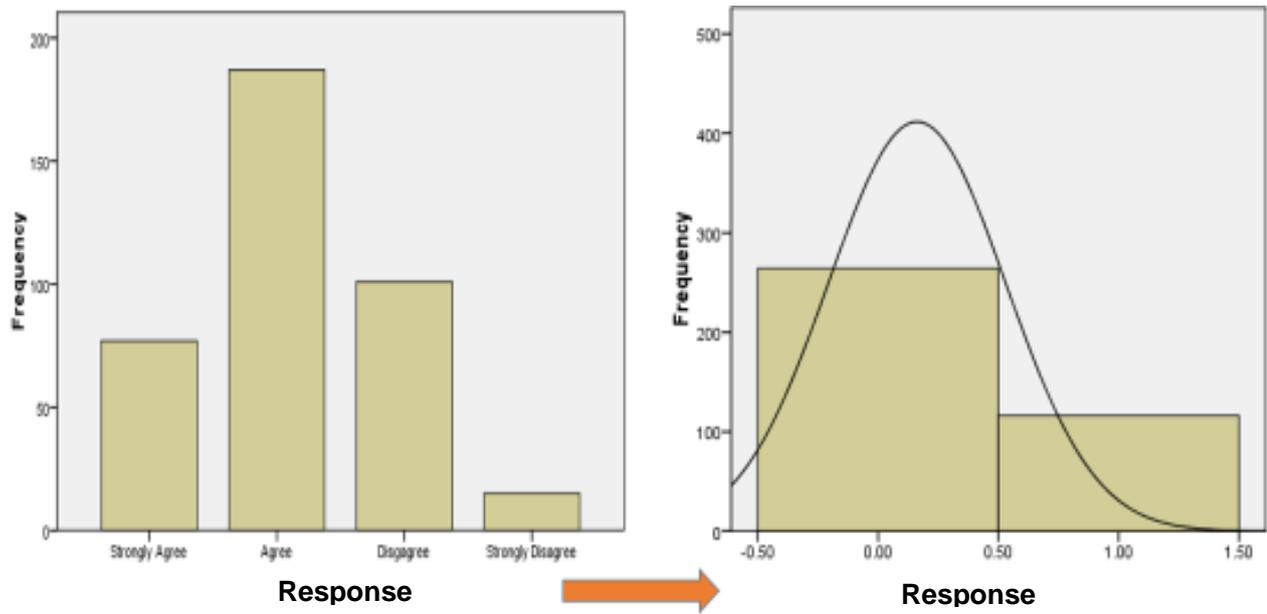
APPENDIX E32: PEOPLE AROUND HERE BELIEVE THAT THEIR TIME MATTERS SO MUCH TO THEM; YET, SERVICE PROVIDERS FAIL TO RESPECT THEIR TIME WHENEVER THEY ATTEND FOREIGN AID SUPPORTED PROGRAMMES OR SERVICES (N=393)



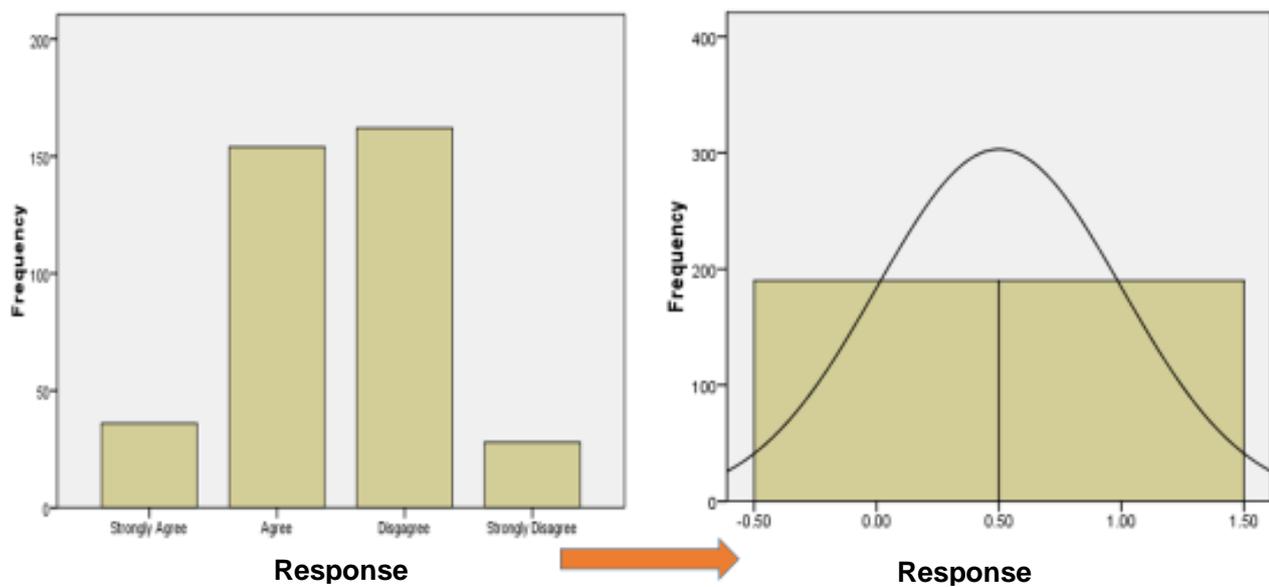
APPENDIX E33: ALL FOREIGN AID DONORS RELY ON THE COUNTRY'S CULTURE OF REPORTING AND MONITORING SYSTEMS, AND ADOPT THEM AS THEIR PRINCIPLE OF OPERATION (N=382)



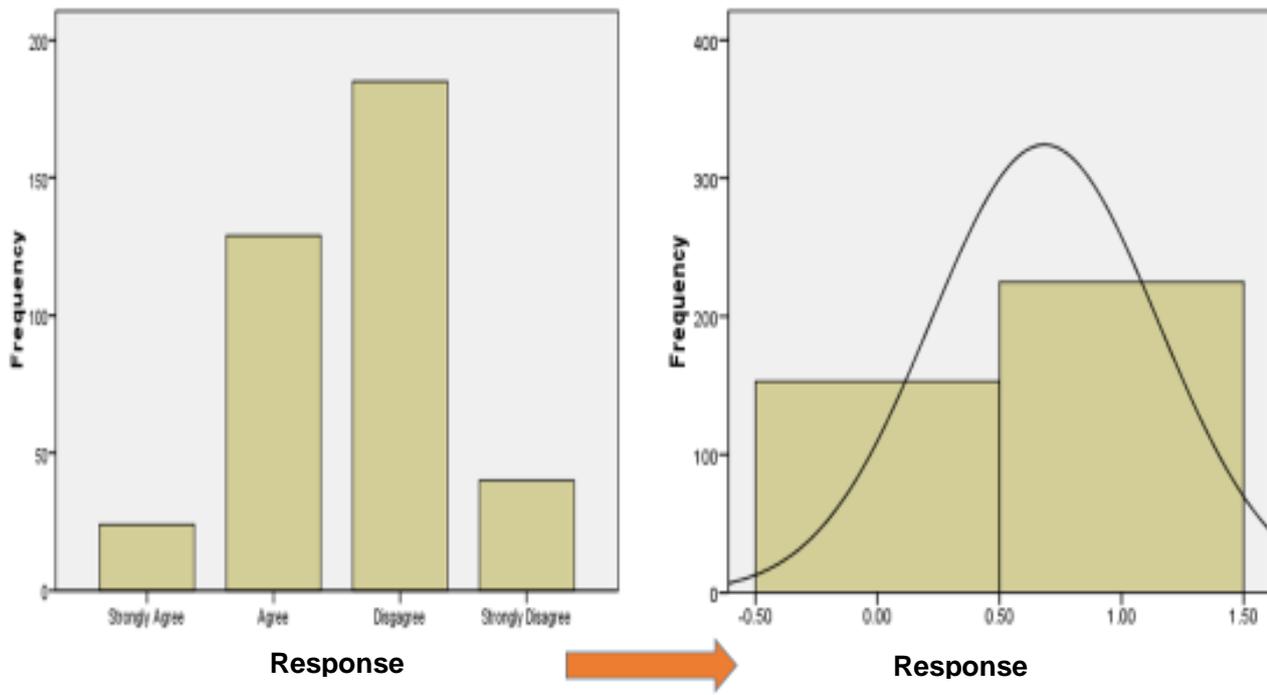
APPENDIX E34: THERE IS WIDE VARIATION IN PROGRAMME INCENTIVES PROVIDED BY DONORS IN THE COUNTRY (N=381)



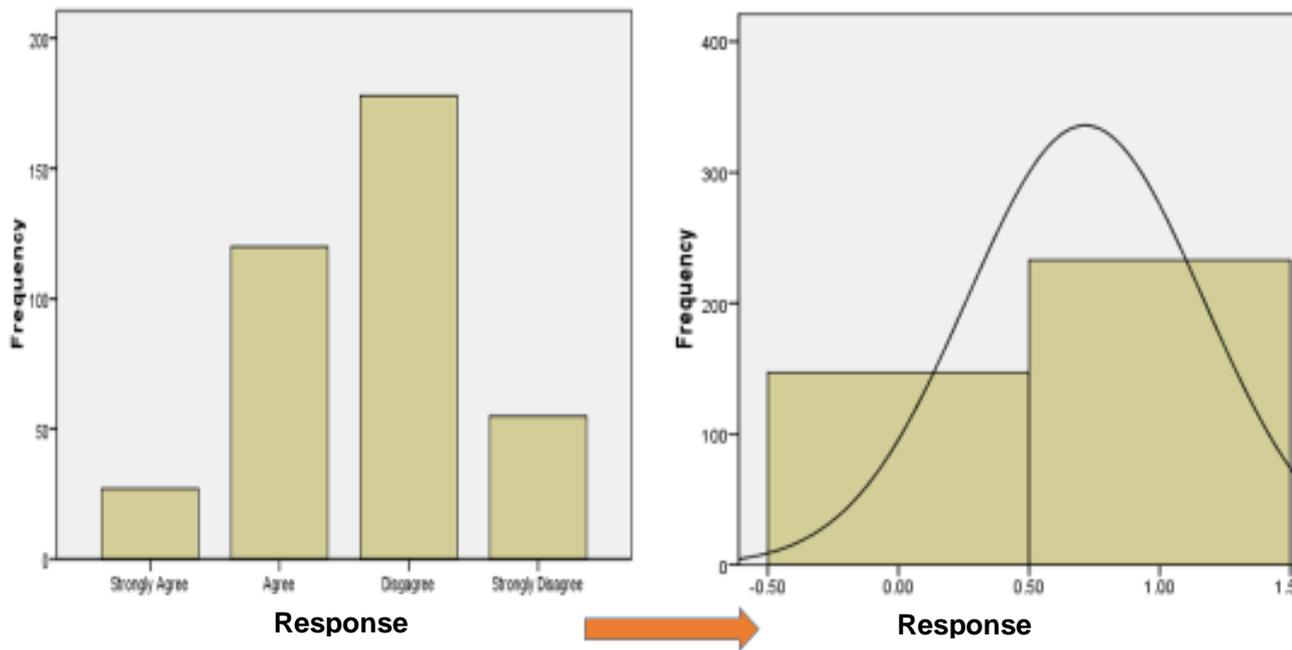
APPENDIX E35: FOREIGN AID DONORS HAVE STRONG RESPECT FOR EACH OTHER'S TRADITION, KNOWLEDGE AND AREAS OF EXPERTISE AND AVOID DUPLICATION OF COST AND EFFORT (N=380)



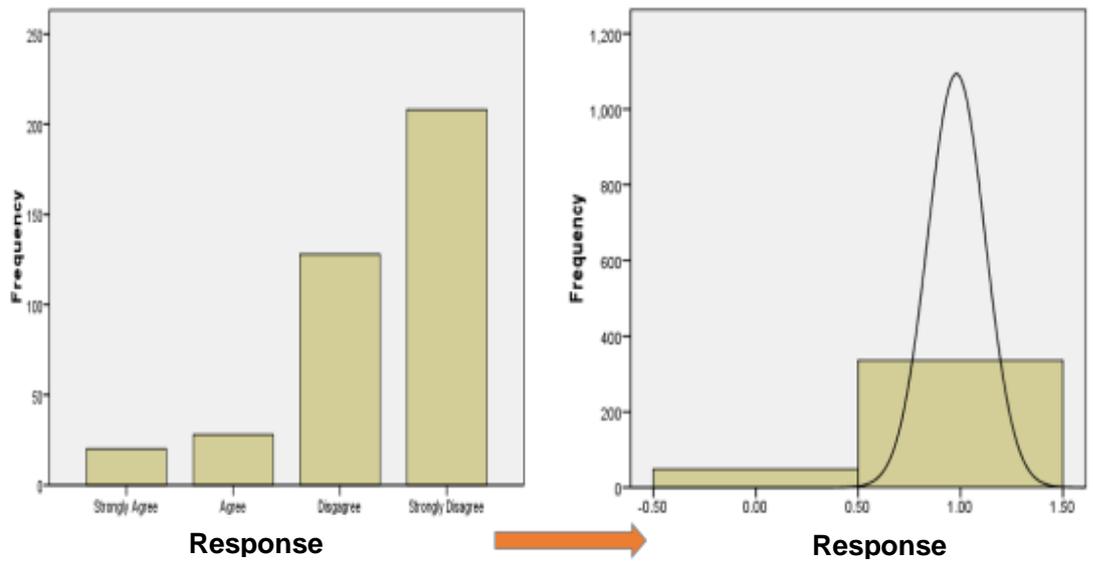
Appendix E36: Foreign aid donors co-ordinate their financial aid and capacity building activities with that of other donors operating in the same country (n=380)



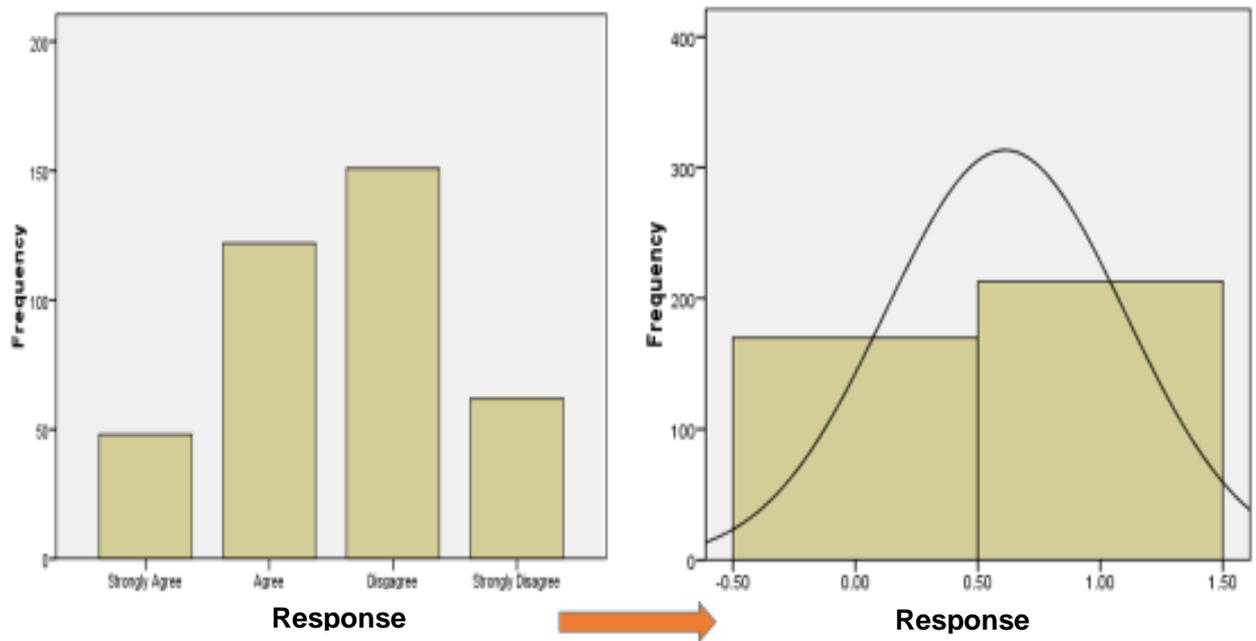
Appendix 37: The wide variety of foreign aid donor requirement and expectations are generating unproductive transaction costs, causing confusion among aid recipient countries (n=378)



Appendix E38: Unco-ordinated foreign aid flow to my country have set confusion in planning and decreased government investment in economic development and poverty alleviation (n=380)



Appendix E39: I will prefer that all foreign aid donors pull their resources together and handover to the government of my country to decide and administer based on priority needs of the country (n=384)



Appendix E40: There have been too many donors in too many states, stretched across many projects, leading to duplication of efforts (n=383)

7.8.6 APPENDIX F: Matrix showing institutional framework for aid effectiveness

<i>Geert Hofstede's dimension of national culture</i>	<i>Research findings: The survey shows that...</i>	<i>Principles of aid effectiveness relevant to the finding(s)</i>	<i>Best practices of aid relevant to the finding(s)</i>	<i>Recommendations for implementation to make aid effective</i>
Power Distance	<ul style="list-style-type: none"> • 54.4% of the surveyed respondents perceive that aid resources are distributed equally to the needy in rural and urban areas; • 56.7% perceive that aid donors select places they wish to support based on the recipient country's strategic interests; • 64.5% perceive that people in the recipient country trust their leaders will make the right decisions and negotiations with aid donors on their behalf. • 73.7% perceive that a certain proportion of aid to the recipient country is provided in kind; • 73.7% perceive that aid resources get to the rightful beneficiaries with minimal leakages; 	Ownership of aid	Selectivity of aid	<ul style="list-style-type: none"> • 95% of aid programmes should demonstrate equity in distribution of aid resources to the needy in both rural and urban areas. • 95% of the time, aid donors should select places they wish to support based on the recipient country's strategic interests and priorities. • 95% of people in recipient countries should trust their leaders in decisions

	<ul style="list-style-type: none"> • 83.5% perceive that aid donors promote practices that are locally driven and wanted by the local culture and tradition; • 87.8% perceive that aid supports the country to develop institutional capacities and tackle corruption using locally driven strategies; • 88.7% perceive that regional and country experts are experienced to lead aid programmes. 			<p>regarding aid donation to the country.</p> <ul style="list-style-type: none"> • 95% of aid provided to recipient countries should be untied. • 95% of aid resources should get to the rightful beneficiaries without leakages. • 95% of aid practices should be locally driven and wanted by the local culture and tradition. • 95% of aid interventions should integrate locally driven solutions that supports institutional capacities to
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				<p>tackle corruption.</p> <ul style="list-style-type: none"> • 95% of aid programme experts should be sourced within the recipient country or region of operation.
Individualism versus Collectivism	<ul style="list-style-type: none"> • 59.5% of the surveyed respondents perceive that aid donors build on in-country evaluation programmes; • 60.0% perceive that aid programmes are able to measure impact and demonstrate value added to the country. • 61.2% perceive that aid recipient countries are usually given insufficient or no time to change existing systems in order to adopt new systems perpetrated by the donors, thereby operating parallel systems at the same time. • 68.4% perceive that aid demonstrate the value of integrated development 	Mutual accountability of aid	Moderate overhead cost of aid	<ul style="list-style-type: none"> • 95% of aid interventions should build on in-country evaluation programmes. • 95% of aid programmes should be designed to measure impact and demonstrate value added to the country. • 95% of aid implementation plans should allow sufficient time for recipient countries to change existing systems in order to adopt

	<p>approaches and the interrelatedness of activities necessary for human development;</p> <ul style="list-style-type: none"> • 70.9% perceive that aid donors and the recipient country understand that they are mutually accountable for transparency of development results and provide public access to information on the operations of the aid programme; • 83.9% perceive that aid implementing partners regularly use plausibility design to provide evidence of both negative and positive programme impact; • 87.1% perceive that aid implementing partners invest maximally on beneficiaries, within reasonable Company/organizational overheads; • 96.3% perceive that the government should enforce punitive measures against people who undermine policies guiding the 			<p>the new, improved systems.</p> <ul style="list-style-type: none"> • 95% of aid interventions should demonstrate the value of integrated development approaches. • 95% of aid programme operational information should be made accessible to the recipient country. • 95% of aid implementing partners should use plausibility designs to provide evidence of both negative and positive programme impact. • 95% of aid implementing partners
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	administration of aid funds;			<p>should invest maximally on beneficiaries, within reasonable organisational overheads.</p> <ul style="list-style-type: none"> • 95% of the time, the government should exhaust full enforcement of punitive measures against people who undermine policies guiding administration of aid funds
Masculinity versus Femininity	<ul style="list-style-type: none"> • 51.9% of surveyed respondents perceive that aid improves earmarked government spending and reduce corruption; • 54.4% perceive that recipient countries need foreign aid to complement domestic funding and overcome poverty; • 70.9% perceive that aid capacity building interventions are country led; • 73.6% perceive that aid objectives are aligned to recipient 	Alignment of aid to country systems	Preventing ineffective aid channels	<ul style="list-style-type: none"> • 95% of aid programmes should integrate activities that improves earmarked government spending and reduce corruption. • 95% of aid programmes should only complement and not replace any domestic funding towards

	<p>country's priorities and national development strategies;</p> <ul style="list-style-type: none"> • 76.6% perceive that foreign aid change negative cultural norms or practices; • 83.9% perceive that aid programmes are scientifically sound and designed within the host country's capacity to implement; • 90.3% perceive that aid facilitates improvement in entrepreneurship and job creation. • 92.5% perceive that aid improves the quality of bureaucracy and rule of law in the recipient country. 			<p>poverty alleviation.</p> <ul style="list-style-type: none"> • 95% of aid capacity building interventions should be country led • 95% of aid objectives should be aligned to recipient country's priorities and national development strategies. • 95% of aid interventions should integrate activities to change negative cultural norms or practices. • 95% of aid programmes should be scientifically sound and designed within the host country's capacity to implement. • 95% of aid interventions
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				<p>should integrate activities that improves entrepreneurship and job creation in recipient countries.</p> <ul style="list-style-type: none"> • 95% of aid interventions should integrate activities that improves the quality of bureaucracy and rule of law in the recipient country.
Uncertainty Avoidance	<ul style="list-style-type: none"> • 50.7% of surveyed respondents perceive that aid recipient country have a transparent framework for measuring aid progress. • 65.5% perceive that time matters so much to people in the recipient country and aid programmes respect the time. • 69.1% perceive that donor procurement systems are aligned to local business owners; 	Managing aid for results	Transparency of aid	<ul style="list-style-type: none"> • 95% of aid programmes should have a transparent framework for measuring aid progress in the recipient country • 95% of aid interventions should respect beneficiaries' time. • 95% of donor procurement systems should be aligned to local

	<ul style="list-style-type: none"> • 81.3% perceive that people in the recipient country believe that their wellbeing and security lies in God's hands and aid programmes are required to support it; • 84.4% perceive that donor policies and regulations align with local culture and tradition; • 85.7% perceive that host government coordinate with donors to focus on effective programme monitoring and evaluation; • 95.2% perceive that transparency, accountability and strict rules and regulations are required in aid administration; • 95.5% perceive that aid generates huge databases and builds local capacity in data use; 			<p>business owners to improve their participation.</p> <ul style="list-style-type: none"> • 95% of aid interventions should integrate the beneficiaries' religion and belief systems. • 95% of donor policies and regulations should align with local culture and tradition. • 95% of aid programme monitoring and evaluation activities should include the host government • 95% of aid programmes should comply with the host government's rules and regulations guiding transparency and
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				<p>accountability of aid.</p> <ul style="list-style-type: none"> • 95% of aid interventions should include local capacity building for use of information for management decision making.
Long versus Short-term Orientation	<ul style="list-style-type: none"> • 50.0% of surveyed respondents perceive that aid improves government investment in economic development and poverty alleviation; • 51.6% perceive that donors coordinate aid funds and local capacity building activities among themselves. • 61.2% perceive that aid funding minimize duplication of efforts in recipient countries; • 68.6% perceive that aid donors have respect for each other's strengths and expertise, thereby, avoid duplication of cost and effort. • 68.6% perceive that donor requirement and expectations 	Harmonisation of aid.	Aid specialisation	<ul style="list-style-type: none"> • 95% of aid programmes should integrate interventions that improves government investment in economic development and poverty alleviation. • 95% of donors in a recipient country should coordinate aid funds and local capacity building among themselves. • 95% of aid programmes should avoid duplication of efforts between donors or with

	<p>improve transaction costs in the aid receiving country;</p> <ul style="list-style-type: none"> • 76.5% perceive that aid brought widened variations in provision of programme incentives; • 76.5% perceive that aid donors rely on local culture of monitoring and reporting; • 87.6% perceive that participants refute use of recipient country government to administer aid funds in their country. 			<p>the host government.</p> <ul style="list-style-type: none"> • 95% of donors should collaborate to leverage on each other's strengths and expertise, to avoid duplication of costs/effort. • 95% of donor requirements should reinforce improvements in transaction costs in the aid recipient countries • 95% of aid programmes should collaborate to harmonise incentives for staff, volunteers and beneficiaries. • 95% of aid donors should adopt (and improve on) the local culture of monitoring and reporting.
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				<ul style="list-style-type: none">• 95% of people in aid recipient countries should trust their country government to administer aid funds in their country.
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