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The PDRM Project in the Context of the 2015 Finance for Development Debate

Nathalie Both

A background paper prepared for the UNRISD project on
Politics of Domestic Resource Mobilization for Social Development

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UNRISD, Palais des Nations
1211 Geneva 10, Switzerland

Tel: +41 (0)22 9173020
Fax: +41 (0)22 9170650
info@unrisd.org
www.unrisd.org

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Acronyms

CSO	Civil society organization
DAC	Development Assistance Committee
DRM	Domestic resource mobilization
ECLAC	Economic Commission for Latin America and the Caribbean
EI	Extractive industries
FDI	Foreign direct investment
FfD	Finance for Development
G20	Group of Twenty
GBS-SBS	General or sectoral budget support
GNI	Gross national income
ICESDF	Intergovernmental Committee of Experts on Sustainable Development Financing
IFF	Illicit financial flows
IMF	International Monetary Fund
LDC	Least developed country
LIC	Low-income countries
MDB	Multilateral development bank
MDG	Millennium Development Goal
MIC	Middle-income country
MNC	Multinational company
ODA	Overseas Development Assistance
OECD	Organisation for Economic Co-operation and Development
PDRM	Politics of Domestic Resource Mobilization
SDG	Sustainable Development Goal
TNC	Transnational Corporation
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNDESA	United Nations Department of Economic and Social Affairs
UNDP	United Nations Development Programme
VAT	Value-added tax

Summary

This literature review serves as a background paper to the UNRISD project Politics of Domestic Resource Mobilization for Social Development (PDRM). It defines key points made by actors participating in Finance for Development debates, including the World Bank, the United Nations, and developing countries themselves. It aims to better understand how their positions on the post-2015 Financing for Development debate, and in particular, on domestic resource mobilization, relate to the aims and findings of the UNRISD PDRM project. This literature review is based on official reports by UN, multilateral development banks (MDBs) and civil society organizations (CSO) institutions, as well as the statements of various country delegates at the Substantive Informal Sessions held in the UN in October 2014 in preparation for the Addis Ababa negotiations. It covers the debates and literature published up to 29 January 2015.

Author

Nathalie Both is currently a research intern at the International Social Security Association (ISSA). This literature review was conducted as part of her internship with the "Politics of Domestic Resource Mobilization" research team at UNRISD between October 2014 and January 2015.

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Introduction

In July 2015, the UN will be holding the Third International Conference on Financing for Development (FfD) in Addis Ababa. Here, heads of state, finance ministers, and relevant international and non-governmental organizations will negotiate the modalities for financing the Sustainable Development Goals (SDGs), to be launched in September 2015. The scope of the conference is defined in General Assembly Resolutions 68/204 and 68/279, and includes an evaluation of the successes made since the Monterrey Consensus—the first such meeting held 2002—the need to address new issues and to reinvigorate the follow-up mechanism for the Finance for Development process. The Monterrey Consensus set out the following six chapters (or leading actions):

1. Mobilizing domestic financial resources
2. Foreign direct investment and other international private flows
3. International trade
4. Official Development Assistance (ODA)
5. External debt
6. Systemic issues: effective, inclusive global governance and monetary system reform

The FfD conference in Doha (2008) added a new chapter relating to new challenges and emerging issues, focusing especially on the financial crisis.

Many steps have already been taken in preparation for the conference in 2015, including Substantive Meetings to discuss the content of the agenda, and consultations with civil society and businesses to include their input into the process. These have led to a number of publications and reports defining the new framework and the expected outcomes of the conference.

While it has been highlighted that recommendations for financing cannot be made before the SDGs themselves have been set, the global context and the needs of developing countries with regards to financing have already been estimated. Although some of the Millennium Development Goals (MDGs) have been achieved ahead of time (including Goal 1 of halving global poverty), there remains much "unfinished business" (ICESDF 2014: 3). Most countries that are unlikely to reach the MDGs are those that are resource dependent, making resource management a central issue in the upcoming negotiations (Okonjo-Iweala 2014). In turn, inequality has risen both within and between countries, while many who have left poverty remain in very precarious positions (ICESDF 2014).

Within the context of financing development, it has been estimated that a global social safety net to eradicate extreme poverty would require USD 66 billion annually (Chandy and Gertz 2011), and USD 5 trillion to USD 7 trillion will be needed to meet all infrastructure investment needs (ICESDF 2014). Despite the pledges made in Monterrey, only three Development Assistance Committee (DAC) members have achieved their target of providing 0.7 per cent of their gross national income (GNI) to development, while on average only 0.31 per cent of GNI has been earmarked for development assistance. The global financial crisis of 2008 has further undermined the ability of developed countries to achieve this goal. In turn, the geography of the recipients of this aid has evolved, with middle-income countries (MICs) receiving the largest share of ODA, and least developed countries (LDCs) only 40 per cent of ODA (ICESDF 2014). While ODA has stagnated in recent years, private finance—and

especially global savings—has increased, and it is estimated that existing savings rise to USD 22 trillion a year, and could be channelled towards development assistance and contribute to development financing needs (IMF 2014). Foreign direct investment (FDI), commonly understood as a central tool for development, hardly reaches LDCs, which receive only 2 per cent of global foreign direct investment flows. In turn, most FDI in these countries is directed towards the extractive industries and has limited spill-over effects on the rest of the economy. Domestic resource mobilization (DRM) has increased significantly in many developing countries, from USD 838 billion in 2002 to USD 1.86 trillion by 2011, yet international aid remains crucial for many LDCs (ICESDF 2014). Indeed, here, domestic resources remain insufficient in achieving development goals (Uneze 2014). It is also important to note the significant losses made by developing countries in the form of illicit financial flows (IFF) (that is revenue funnelled away from its source by corruption, tax evasion or tax avoidance). It is estimated that revenue thus lost is higher than overall ODA (ICESDF 2014). Finally, new innovative means of financing development have been developed, spearheaded to a large extent by the Leading Group on Innovative Financing for Development.[1]

The importance of the challenges ahead means that the FfD negotiations will have many issues to address. In this context, this background paper aims to define key points made by participating actors, including the World Bank, the UN, and developing countries themselves, to better understand how their positions on the post-2015 FfD debate, and in particular, on domestic resource mobilization, relates to the aims and findings of the UNRISD PDRM project.

Box 1. The UNRISD project on Politics of Domestic Resource Mobilization for Social Development

The project seeks to inform global debates on the political and institutional contexts that enable poor countries to mobilize domestic resources for social development. It examines the processes and mechanisms that connect the politics of resource mobilization and demands for social provision; changes in state-citizen and donor-recipient relations associated with resource mobilization and allocation; and governance reforms that can lead to improved and sustainable revenue yields and services. For details and updates, see Project Brief 01/July 2012 on “The Politics of Domestic Resource Mobilization” (UNRISD 2012b), the project proposal (UNRISD 2011), and consult the resources available at www.unrisd.org/pdrm.

[1] A platform with 64 member countries with differing levels of development, alongside international organizations and NGOs, the Leading Group on Innovative Financing for Development seeks to promote the implementation and definition of innovative financing mechanisms around the world, with Chile holding the presidency until October 2015 (see website http://www.leadinggroup.org/rubrique20.html, accessed 21 May 2015).

Indeed, much work has already been done to fuel the debates. Many of the existing reports[2] point to the same issues and propose similar policy recommendations. Issues are outlined within a common framework of FfD, which is subdivided into four categories of financing: domestic private, domestic public, international private and international public (ODA). This paper will focus mainly on views pertaining to domestic public financing, which refers to the ways in which governments mobilize revenue domestically. It will begin by outlining their commonalities with regards to DRM (taxation, extractive industries), and will then identify some of the contentious points within the debates between developing and developed countries, as well as the views of CSOs on the existing reports. It will then conclude by suggesting options for contributions by the PDRM project to the current debates.

This literature review is based on official reports by UN, multilateral development banks (MDBs) and civil society organization (CSOs), as well as the statements of various country delegates at the Substantive Informal Sessions held in the UN in October 2014 in preparation for the Addis Ababa negotiations. As this research for this paper was concluded on 29 January 2015, the literature review covers only those papers published before that date.

Challenges and Recommendations: UN Bodies and Multilateral Development Banks

The UNRISD PDRM project links resource mobilization with social expenditure and social provision, arguing that social policy requires a progressive and sustainable fiscal underpinning in order to have maximum impact (UNRISD 2011; 2012b). It is therefore interesting to note that the reports discussed in this review all point to the necessity for public spending to have a greater focus on social safety nets to improve the developmental impact of government expenditure.[3] The World Bank paper points out that public spending on social safety nets can increase without a concomitant rise in the fiscal deficit, by improving the efficiency of public allocation of resource (World Bank 2013). For example, it argues that energy subsidies benefit only the richer classes of society and should therefore be eliminated, the savings thus made to be channelled towards programmes that contribute better to social development (World Bank 2013).

In the context of DRM, the most commonly mentioned issues are tax collection, management of extractive industry revenue, and policy frameworks to promote domestic investment.

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2 In October 2013 already, the World Bank published a comprehensive report about the challenges facing developing countries, as well as broad policy recommendations to be discussed during the debates. The *Development Cooperation Report* 2014 by the OECD provides an overview of the recommendations put forth by the organization for improving resource mobilization for sustainable development. While the IMF, the Asian Development Bank, the Inter-American Development Bank have not published complete reports, the views of the IMF and the ADB on the issue can be gleamed from other research papers, or statements made during the Substantive Informal Sessions held in November 2014. The UN has also worked hard to produce comprehensive papers to set out the agenda and provide their policy recommendations. First off is the report by the Intergovernmental Committee of Experts on Sustainable Development Financing of the United Nations (ICESDF), established in 2013 following decisions made at the 2012 UN Conference on Sustainable Development (Rio+20), and composed of 30 experts selected from the regional groupings. Various UN Agencies, including UNCTAD, UNDESA, and UNDP among others (see bibliography) set out a common position on priorities and recommendations for the upcoming debates (2013). Lastly, in December 2014, the UN Secretary-General published a Synthesis Report which, based on the existing papers, outlined the key themes which the SG considers will be central in the negotiations on the SDGs. Here, he addresses financing issues in the section regarding means of implementation. At the beginning of this year, the Co-facilitators of the Financing for Development (FfD) process presented an Elements Paper (UN 2015) as basis for the first of three drafting sessions of the Outcome document of the third International Conference on Financing for Development. Comments on the FfD Elements Paper were submitted by Member States, civil society and the UN system, including inputs form UNRISD on Social and Solidarity Finance (UNRISD 2015).

3 UN Secretary-General 2014; UN System Task Team 2013; ICESDF 2014.

Taxation

Taxation is the biggest issue area within the context of DRM discussed in the reports. It is understood as one of the pillars of development that contributes not only to government revenue and expenditure, but also to institution building. The main challenges outlined are as follows:

- Limited tax base: this includes not only the proportion of the population being taxed, but also the loopholes within the tax collection system which provides exemptions to specific individuals and firms;
- Inefficient tax administration: this is due in most part to out-dated paper-based systems, the lack of qualified staff and miscommunications between government departments;
- Illicit Financial Flows: corruption, transfer pricing and aggressive tax planning[4] by multinational corporations (MNCs) cause developing nations to miss out on important opportunities to collect taxes. This is most prominent in the extractive industries.

The OECD also notes that external pressures for trade liberalization have impeded the ability of developing countries to raise trade tax revenue, thus forcing them to seek out additional revenue from other sources (OECD 2014a).

The policies and reforms necessary to tackle these challenges are therefore quite straightforward. The tax base must be broadened, while maintaining a progressive tax system. For example, the ICESDF advances the option of providing credits to the bottom of the income distribution, as well as VAT exemptions on basic goods and services (ICESDF 2014). In turn, tax exemptions to specific individuals and firms are broadly understood as having a limited impact on investment, and should therefore be curtailed (World Bank 2013; OECD 2014a).

Improving the tax collection system can contribute both to expanding the tax base, but also enhancing the administration of tax revenue. Shifting from paper-based systems to computerized tax collection systems appears to tackle both. Indeed, computer-based systems make it easier for citizens to file their tax returns, thus widening the tax base, while also preventing corruption and improving administration by increasing the transparency of tax collection and spending (Mukhopadhyay and Arao 2014). However, the papers do not mention the fact that these innovations would require the whole population to have access to computer systems which, in poor countries or regions, is not the case.

Tackling IFF would require greater information flows between nations in order to share tax revenue details pertaining to MNCs, as well as the creation of an *intergovernmental* committee (as opposed to the existing *experts* committee) on tax matters at the UN, to ensure that debates and negotiations relating to international tax matters take the concerns of developing nations into account (ICESDF 2014; UN System Task Team on the Post-2015 UN Development Agenda 2013).

Some papers provided some additional recommendations not present in the other reports. For instance, the World Bank and the OECD noted that transparent and fair tax collection and spending systems would improve taxpayer compliance (or “taxpayer morale”, OECD 2014a: 93) by increasing trust in the national fiscal system. While

[4] Aggressive tax planning refers to techniques used by multinational enterprises to avoid paying taxes/reduce the share of taxes they must pay. Such techniques include schemes to receive multiple deductions or tax credits, transfer pricing whereby profits are inflated in low-tax jurisdictions whilst being lowered in high-tax jurisdictions, etc. (World Bank 2013).

progressivity and fairness were elements highlighted in all papers, this was seen as beneficial for equitable development outcomes, and its linkage to the issue of compliance was not made explicit. In turn, the OECD recommended that civil society and business associations be involved in tax bargaining “to increase tax compliance and clarify the linkages between tax and expenditure” (OECD 2014a: 97).

The OECD also emphasized the key role played by donors in helping developing nations improve their tax collection capacities (OECD 2014a). They noted that so far, only 0.1 per cent of ODA supports tax administration, and increasing this could have significant and long-lasting impacts on the self-reliance of developing nations. With regards to IFF, they also point to the important steps that developed nations must take within their own jurisdictions. For example, progress in the recovery of stolen assets from developing nations has been weak, as the political will to make this issue a priority has been absent in many nations. Yet the revenue therefrom could provide substantial resources for sustainable development, and investment in this sector would create important returns.

The paper by the Asian Development Bank also recommended the implementation and extension of VAT as an important source of revenue (Mukhopadhyay and Arao 2014). This is the only paper reviewed here to promote this option because VAT is understood as a relatively regressive method of taxation, affecting low-income families more than their wealthier counterparts.

Taking the opposite position, the IMF emphasized mostly the need to increase taxation on corporations, as well as personal and property taxes (IMF 2014). Finally, the IMF and the OECD noted the importance of considering tax collection and spending simultaneously (IMF 2014; OECD 2014a). Coherence between these two policy areas, they noted, was instrumental in maximizing the distributional impact of fiscal policy (IMF 2014).

Management of extractive industries revenue

The reports by the ICESDF, the World Bank, the Elements Paper (UN 2015) and the statement made by the IMF at the Substantive Informal Sessions discuss the management of extractive industries (EI), while the other reports make very little reference to this issue. The mentioned reports make similar assessments of the challenges facing developing nations within this context:

- *International commodity price volatility*: this impairs the ability of resource-rich developing nations to smooth government spending from EI revenues (ICESDF 2014).
- *Lack of transparency on the part of MNCs engaged in natural resource extraction*: these factors enable MNCs to funnel revenue from extraction away from the host country, thus depriving them of important revenue.[5]
- *Superior negotiating power of MNCs compared to developing nations*: this leads developing nations to sign unfavourable contracts with MNCs, and leads developing nations to collect an inadequate and inequitable share of the revenue (World Bank 2013; UN 2015).
- *Unfavourable extractive industry tax regimes*: the use of concessions and tax-breaks, as well as aggressive tax planning on the part of MNCs, results in sub-optimal tax collection from EI (World Bank 2013; IMF 2014).

5 World Bank 2013; IMF 2014; ICESDF 2014.

Many steps must be therefore taken to improve the revenue flowing from natural resources. On the part of MNCs, the World Bank, the Elements Paper and the ICESDF recommend that these be compelled to abide by the Extractive Industries Transparency Initiative (EITI) to increase pressure on them to "publish what they pay".[6]

Governments are also required to take significant steps. First, in order to avoid being affected by commodity price volatilities, the ICESDF recommends the implementation of fiscal rules. Here, the paper argues that a specific commodity price must be set, above which the revenue from EI should be saved in order to be spent when prices fall below that level, thus smoothing government spending (ICESDF 2014). Alternatively, the Elements Paper proposes the option of creating commodity stabilization funds (UN 2015). The World Bank goes into more detail about the relation between governments and MNCs and while not entering into such detail, the Elements Paper provides similar recommendations (World Bank 2013; UN 2015). The paper argues that the negotiating capacity of developing nations vis-à-vis MNCs must be strengthened in order for the former to sign more favourable contracts. In turn, it argues that the ability of ministers to evaluate the quantity and quality of minerals and other resources should be improved to better verify the information provided by MNCs. This also contributes to the capacity of developing nations themselves to make informed decisions regarding the exploration and extraction of natural resources, and estimate the revenue which they could gain from it. Finally, improving the tax receipts from EI would require the creation of separate tax offices to deal specifically with this type of revenue. This would enable tax officers to develop their specialization on EI matters and improve the EI tax regime (World Bank 2013; IMF 2014). In all cases the papers invoke the need for the revenue from EI to contribute to long-term social development, through investment in education and infrastructure, and the creation of Sovereign Wealth Funds.

The facilitation of private investment

The ability of developing nations to attract and promote private investment is an issue area that dominates many of the reports (UN Secretary-General 2014; ADB 2014). As outlined in the introduction, the dearth of private investment and FDI flowing to low-income countries (LICs) is considered a significant challenge that hampers the development potential of these nations. The reports all highlight similar steps to be taken in order for LICs to attract greater levels of FDI:

- Strengthen the enabling environment (regulatory, legal and political frameworks as well as domestic financial markets);[7]
- Improve the domestic financial system to enhance investment (ICESDF 2014);
- Set up more blended finance or public-private partnerships. This involves using public financing of public services and infrastructure to attract private financing that would otherwise not be invested in such schemes;[8]
- Improve the "selection, design and management of public investment projects" to create an enabling environment for private investment (World Bank 2013).

ODA

The issues relating to ODA have already been highlighted above, and the reports all call for developed nation donors to meet their 0.7 per cent target. In turn, in his synthesis report, the UN Secretary-General report and the Elements Paper call on aid directed towards LDCs to increase, rather than decrease, as is the current trend (UN 2014; UN

[6] World Bank 2013; ICESDF 2014; UN 2015.
[7] ICESDF 2014; World Bank 2013; UN 2015.
[8] ICESDF 2014; UN Secretary-General 2014; World Bank 2013, UN 2015.

2015). The institutions also call on ODA to be employed as a catalyst for other resources, such as private finance. For example, the OECD recommends that ODA be targeted towards improving the domestic resource mobilization capacities of developing countries by providing tax assistance and advice (OECD 2014a). Similarly, the Elements Paper notes that despite the effectiveness of ODA in improving capacity in the revenue and customs sectors, these are rarely the choice destinations of aid (UN 2015).

The Elements Paper also mirrors calls by developing nations and CSOs of the importance of *additionality* (UN 2015). One major concern in discussions relating to ODA (see below) is the fear that developed nations may begin including climate finance into their ODA commitments, with the result that governments would provide less aid to developing nations but would reach their 0.7 per cent targets thanks to their contributions to climate finance. The paper here expresses that such a situation should be prevented and that the two types of finance—ODA and climate finance—should remain separate.

The ICESDF provides some additional recommendations to these general propositions (ICESDF 2014). It finds that with the arrival of new donors on the international scene, such as MICs and new development banks, international public finance is becoming fragmented. In turn, it argues that donors continue to have overwhelming decision-making power over the destination and application of the aid they provide. As such, this contributes to the lack of domestic ownership over development strategies and skews the direction of aid away from those nations most in need. These processes undermine the efficiency of aid disbursement. The ICESDF, along with the UN Secretary-General, therefore calls on developing nations to create national development financing strategies to tackle these issues. This would create greater ownership of development goals, as these would be domestically set. In turn, it would enable developing countries to determine the shortfalls in domestic revenue that could be complemented by international finance. As such, the developing nation would not be a passive recipient of aid, but would actively seek out funds for specific projects and goals. Finally, such strategies would help harmonize development finance and improve the administrative capacity of domestic officials.

On the part of donors, the ICESDF argues that ODA should focus on "responding to national requests for strengthening fiscal management capacity and capacity building for domestic resource mobilization", including the insertion of capacity-building programmes into aid and development programmes (ICESDF 2014:18). In turn, the UN Secretary-General and the Elements Paper call on donors to increase the transfer of technologies to improve tax collection systems (UN Secretary-General 2014; UN 2015).

Global governance

The reform of the global governance system is one of the major focuses of the UN System Task Team report, but is also addressed in the synthesis report of the UN Secretary General and the ICESDF report. Indeed, while it has been acknowledged that primary responsibility for resource mobilization falls on developing nations themselves, "domestic efforts need to be complemented by a supportive international environment" (UN Secretary-General 2014). It is argued that the current "inequities" of the system have important negative impacts on the ability of developing nations to achieve their development goals (UN Secretary-General 2014). This is particularly pertinent for tax negotiations, which to date are held primarily between a small group of nations, such as the G20 or the OECD, with developing nation voices only secondarily taken into account. However, financial and monetary issues are also considered to be dominated

by developed nation concerns (UN System Task Team 2014). Reforming the global governance system to enhance the voice of developing nations is therefore a priority in order to create an international environment within which they may reach their development goals.

Challenges and Recommendations: Developing Countries, Regional Perspectives and CSOs

Developing nations' priorities

During the Substantive Informal Sessions preparing the agenda for the negotiations in July, developing nations focused on the responsibilities of developed nations in creating an enabling environment for the advancement of **DRM**, while downplaying the topic of DRM itself. Indeed, the representative from the Republic of Tanzania noted that "we know exactly what needs to be done" regarding the steps to be taken to improve DRM (2014:2). This included restructuring of tax collection with the use of computerized systems, improving productivity, modernizing domestic institutions, broadening of the tax base, developing domestic capital markets, reforming fiscal policies and increasing the private-public partnerships (Republic of Tanzania 2014:2; Republic of Benin 2014). Instead, the representatives outlined the priorities they thought developed nations should consider to help developing nations improve DRM. These included:

1. Help strengthen tax policies and modern tax collection;
2. Enhance technology sharing to improve productivity;
3. Help with "financial, technical and technological support to LDCs to build their own capacity for mapping, exploration and transformation of natural resources with a view to deriving maximum benefits out of their own resources" (Republic of Tanzania 2014:3);
4. Help improve trade negotiation skills (Republic of Benin 2014).

While acknowledging DRM as a source of independence, they also noted that **ODA** was still crucial for a number of countries (Republic of Tanzania 2014). In particular, the LDC Group stated as a priority the need to ensure that a greater share of ODA be dedicated to LDCs in addition to the need for developed nations to meet their 0.7 per cent of GNI for ODA targets.[9] They also proposed the creation of a follow-up mechanism for FfD within the UN to put pressure on developed nations to meet their commitments (Eurodad 2014). Particularly, developing nations highlighted the notion of additionality with regards to ODA, as they fear many developed nations will include the proceeds of innovative finance within their overall ODA commitments.

On the nature of ODA itself, the OECD conducted a survey of the opinions of policy makers in Ghana, Senegal and Timor-Leste regarding which characteristics they thought most valuable in ODA. They found that the most favoured attribute was for aid to be "un-earmarked" and to contribute to general or sectoral budget support (GBS-SBS) (OECD 2014b: 31). In turn, it was crucial for ODA to reinforce domestic procurement systems, as many developing countries are critical of ODA that requires them to purchase goods from companies from DAC member countries. However, research found that this type of aid is actually declining. Overall, the study found that aid should, in order of importance (OECD 2014b):

1. Have favourable financial terms (with a large share of grant element);

[9] Republic of Benin 2014; Eurodad 2014a; Kingdom of Tonga 2014.

2. Be implemented speedily and reliably;
3. Be free from conditions, other than those intrinsic to project feasibility;
4. Have a greater focus on capacity building of national staff.

The same paper pointed to another interesting point. According to their survey, only cross-border flows negotiated with the national government are considered relevant in discussion of FfD, which implied that DRM itself is not deliberated within this framework (OECD 2014b). This may explain the limited attention paid by developing nations to DRM during the Substantive Informal Sessions.

Developing countries also warned against the over-emphasis on **private capital** present in the UN reports. Brazil, India, Tanzania and Kenya pointed to the fact that private companies' primary concern is to make a profit, not contribute to development. Accountability frameworks must therefore be created in order to enhance the positive effects of FDI and private capital, and ensure that these contribute to national development strategies (Eurodad 2014b).

Finally, many developing countries were critical of the new framework of the ICESDF report (Eurodad 2014b). They argued that the new framework downplayed the importance of trade and debt issues in development, which were central in the Monterrey Consensus and continue to be for many developing nations (OECD 2014b).

While DRM was not a priority in the statements of developing nations, the EU delegates pointed to this issue as one of the most important topics for discussion, and agreed to enhance the focus of their aid commitments towards improving tax systems (Eurodad 2014b). On the other hand, the United States, Canada and Australia underlined the contributions of private and innovative financing for development, as well as the use of PPP and blended finance. Developing and developed nations therefore emphasized different issues to be prioritized at Addis Ababa, mostly pointing to the responsibilities of others. In turn, while the global economic environment was presented as a priority issue for developing nations, this was barely mentioned by developed nations themselves.

As can be seen, there is a significant level of consensus between the reports by the UN system and the multilateral development banks. Similar issues are highlighted, and their policy recommendations are, to a large extent, overlapping. However, the debates that have already taken place within the Substantive Informal Session for the Preparation of the Third International Conference on Financing for Development have pointed to significant divergences between developing and developed nations' priorities and recommendations. These may steer the negotiations away from some of the points highlighted in the above-discussed reports and bring the focus on other issues. In turn, CSOs have sought to influence the debate and have also very divergent opinions from those of the UN and the World Bank.

Regional perspectives

Regional groupings met at the Second Committee Dialogue to discuss means of implementation of the Post-2015 agenda, during which elements of FfD were discussed (UN 2014). Overall, they agreed to the importance of **DRM** to development. Yet as noted above, the African Union considers DRM to be "additional revenues" distinct from FfD, and thus, its amount is not to be included as part of the negotiations (Okonjo-Iweala 2013).

For their part, Members of the Economic Commission for Latin America and the Caribbean (ECLAC) warned against an over-reliance on the **private sector** in financing development needs, mirroring the concerns expressed by Brazil, India, Tanzania and Kenya (UN 2014). FDI is concentrated in a small number of MICs, thus undermining its overall developmental contribution. In turn, they noted the volatile nature of private capital, which may in large part not be directed towards public goods essential for development.

The African countries also produced a Common African Position outlining their priorities for the Post-2015 Agenda. The recommendations for developed nations fall broadly under the notion of "**enablers**" i.e. the need to focus on reforms to sovereign debt, trade, financial and monetary stability, as well as governance (Hathrie 2014). Reforming the international tax system is also considered central in this respect, as the Finance Ministers of Congo and Cameroon noted that the current system is "stacked in favour of paying taxes in the headquarters countries of TNCs, rather than in the countries where raw materials are produced" (as quoted in Afrodad et al. 2014:9). This correlates with the points made by the individual delegates during the Substantive Informal Sessions, in which the international environment is considered one of the main factors to be discussed.

Civil society organizations

Many civil society organizations from the Global South have sought to feed into the Post-2015 FfD debate, commenting not only on papers produced by the UN or the World Bank, but also by setting out their own recommendations for the agenda. In many respects, their concerns and recommendations overlap with those of developing nations. With regards to **DRM**, CSOs highlighted the negative impacts that the global race to the bottom in terms of taxation is causing for developing countries, and argued for a more inclusive mechanism to negotiate global tax standards (Eurodad 2014; CIDSE 2014).[10] Relatedly, they pointed to the need to broaden the tax base, but did not define the challenges therewith. Many CSOs also advanced the proposition of creating a new intergovernmental body on tax matters in the UN, echoing propositions made by developing nation delegates (Eurodad 2014a; Afrodad et al. 2014).

However, they were very critical of suggestions made in the official reports regarding private finance and ODA. In particular, they cautioned against the overemphasis and reliance on **private financing** for development issues.[11] These concerns stem from the following elements:

- The aim of FDI is private accumulation; development is a secondary goal and FDI's impact on development is consequently varied;
- Developing countries are often at a disadvantage in contract negotiations with MNCs, with weak negotiating capacity, causing them to sign contracts that have little benefit for the country and government budget;
- Private capital is highly volatile, and may have important negative effects on developing countries' development, contributing for instance to inequality;
- Private financing of development projects is often outside of the scope of public scrutiny.

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[10] The CISDE is an international network of Catholic development agencies from Northern America and Europe, including Center of Concern from the US, Cordaid from the Netherlands, and Fastenopfer from Switzerland. They published a report in March 2014 outlining their position on the FfD debate.

[11] CPDE 2014; Afrodad et al. 2014; CIDSE 2014.

While the ICESDF report acknowledges some of these challenges, CSOs have argued that discussions relating to private finance must follow those on regulatory frameworks, not precede them (CIDSE 2014; Centre of Concern 2013). In turn, they argue that negotiations should focus on the quality of private finance, rather than its quantity (Afrodad et al. 2014). Some have also argued for the reintroduction (or for ending opposition to) capital account restrictions in order to limit the effects of the volatility of private capital.

They are also opposed to the blanket promotion of blended finance or public-private partnerships (Afrodad et al. 2014; CIDSE 2014). Here, they worry that these types of arrangements will simply lead governments to become lenders-of-last resort for investors partaking in such schemes. The outcome would thereafter benefit the private actors to the detriment of development goals, and further strengthen the situation whereby profits are privatized while losses are socialized (CISDE 2014). Instead, the CISDE has argued that the focus on "innovative finance" should be on such elements as financial transaction taxes rather than blended finance.

On the issue of **ODA**, CSOs share the concerns outlined in the ICESDF report. Indeed, they argue that this "continues to be controlled by providers who keep hold of decision-making power about country allocation and often sectorial or project allocation".[12] This means that development aid is not efficiently disbursed to those most in need but is, instead, highly influenced by geostrategic concerns. In turn, domestic and democratic ownership of development projects is undermined. Another element that has negative impacts on developing nations is that ODA continues to be disbursed as loans rather than grants, thus perpetuating the high levels of indebtedness of many countries. Finally, CSOs are critical of the fact that many donors "continue to tie their ODA to the purchase of goods and services from companies in donor countries—rather than local business" (CISDE 2014), which undermines the broader economic impact that ODA may have on developing nations economies. All these elements must be addressed in order for ODA to fully and efficiently enhance development outcomes.

The PDRM Project in the Global Debate on FfD

The above outline has pointed to some clear similarities in the positions of the UN and multilateral institutions, while also identifying the differentiated priorities of developing countries and CSOs. There remain important steps to be taken before the comprehensive Outcome Document is produced in June 2015. While this will be based mostly on the report by the ICESDF and the Synthesis Report of the UN Secretary-General, member states and CSOs will have provided input until February via interactive consultations and informal meetings as well as during the entire period preceding the Addis conference and during the conference. This section will identify potential entry points for the UNRISD research on the politics of domestic resource mobilization in this debate, by highlighting both points of commonalities and areas where the UNRISD research can make a useful contribution to issues which have received less attention so far.

The first general point that can be made is the overall under-appreciation of political factors impacting on the ability of developing nations to mobilize domestic resources. In the context of taxation, while many of the challenges and recommendations identified in the reports present similarities with the issues discussed in the PDRM project's papers,

[12] Afrodad et al. 2014:19; see also Kwakye 2014; CISDE 2014.

the policy prescriptions refer mainly to "technical" issues (moving to computer-based systems, improving administration, etc). As the papers by Michael Moore (2013) Moudud, Delamonica and Perez (2014) and Aaron Schneider (forthcoming) note, there are broader elements that impact on governments' ability to mobilize taxes, such as the patterns of political competition over fiscal issues and the configuration of governing institutions. In turn, the impact of a tax systems' fairness on taxpayer compliance is an issue highlighted in the papers by Ulriksen and Kjaer (2014), Daroca (forthcoming) and Schneider (forthcoming), but features only in the World Bank report. Addressing the issue of accountability and trust in the tax regime system should therefore be emphasized in the UN discussions. These elements are particularly poignant given the position adopted by developing nations to issues relating to DRM. While acknowledging the centrality and benefits of DRM to national development, the statement made by Tanzania suggests that there is a limited desire to discuss in detail the challenges therein. However, the elements that the delegate point to as needing reform remain also broadly technical and do not address the deeper political issues mentioned by Moore. Discussing these would therefore be important to raise awareness of the breadth of the challenge, rather than limit it to practical details as the existing reports seem to do. The more fundamental economic and political factors explaining the low tax take in LICs that are identified in the PDRM project could be therefore highlighted, in order for the achievements made within the post-2015 development goals to have long-lasting impacts.

With regards to the extractive industries, the World Bank and the IMF introduce points that feature importantly in the PDRM project. For example, they highlight the unfavourable position of developing nations in the contract negotiations with MNCs, as well as the deficiencies present in the tax regimes pertaining to EI as a result of the influence of MNCs in shaping such regimes. However, these points are not taken up in the ICESDF paper. There is therefore scope for the PDRM project to lend support to the positions of the IFIs, and to push for greater attention to these issues during the negotiations, without which the recommendations currently being set out might have a limited impact in addressing the challenges faced by developing nations (Daroca forthcoming for the case of Bolivia). There are, in turn, some challenges highlighted in the PDRM project that do not feature in the discussions. These relate to the relations between MNCs involved in EI and the local communities, and the perceived legitimacy that the former hold among the host country populations. Taking local concerns and priorities into account is important for mineral extraction to contribute positively to development, as research from the PDRM project highlights (Gutierrez 2015).[13] In turn, the regulatory framework regarding to EI is not either developed in detail within the reports, or at least not in direct relation to MNCs involved in mineral extraction. While the UN Secretary-General mentioned the point in discussions relating to private capital more generally, an emphasis on regulation of EI should be made more explicit. As the PDRM research highlights, these features must be tackled as a priority before EI activities can be promoted, else its negative effects could outweigh its potential contribution to development (also see UNRISD 2012a).

With regards to private capital more generally, the warnings of caution by CSOs, developing nations and the UN Secretary-General regarding the potentially negative impacts of private capital mirror quite distinctly the findings of the PDRM project (Gutierrez 2015). This also represents an important window in which the project's

[13] The importance of engaging local populations in the decision-making processes relating to activities of extractive industries is also made in research undertaken in another project conducted jointly by UNRISD and UNICEF entitled : "Mobilizing Revenues from Extractive Industries: Protecting Children and Promoting Children's Rights and Well-Being in Resource Rich Countries"; see www.unrisd.org/eiandchildren.

contribution—via its emphasis on public sources of finance as the foundation of development—can be most constructively made. While on this issue the ICESDF report appears more favourable, the need to address the power imbalance in the relation between MNCs and developing nations, as well as the need to implement regulatory frameworks to increase the accountability of MNCs, should be highlighted.

On the issue of ODA, many CSOs have pointed to the fact that aid from unilateral and multilateral donors is not directed to those most in need but is, instead, allocated according to geostrategic considerations. Research undertaken by Bhushan and Samy in the context of the PDRM project also analyses the factors that influence aid allocation decisions (Bhushan and Samy 2014). The research here considers to what extent improvements in fiscal performance and capacity in beneficiary countries—rhetorically considered an important target of aid—impacts on donor decisions and finds that, in general, it does not. In other words, the outcome of aid does not serve to feed into future decisions of aid allocation. These findings provide added evidence to further the point made by the OECD in its report of the need to increase the allocation of aid and the focus of donor efforts to improving tax administration and collection in developing nations (OECD 2014a).

Relating to the global context in which development negotiations and decision-making processes take place, the desire expressed by low-income and developing countries, as well as the UN System Task Team and the CSOs, to having their voices and influence enhanced is an element that is addressed in the operational model of the PDRM project itself. Via the four country case studies of Bolivia, Nicaragua, Uganda and Zimbabwe, the project provides a vehicle through which the perspectives of developing nations can be expressed and their experiences shared, thus providing for greater visibility, but also for peer-to-peer learning.

Finally, the IMF, the OECD and the Elements Paper pointed out that fiscal policy and social spending should be considered in tandem to avoid them contributing to inequality (UN 2015) The basis of the PDRM project is to highlight the need to address both policy areas simultaneously to ensure that the benefits reaped from the one are not undermined by limitations in the other (Hujo and McClanahan 2009). An example of the connection between the two issue areas can be found in the paper by Cécile Cherrier, in which she demonstrates how donors and other development partners can play an important catalytic role in the establishment of social transfer systems in aid recipient countries, using six sub-Saharan nations as case examples (Cherrier 2015). However, and importantly, the general set-up of negotiations on revenue policies is not very conducive to such an approach. Indeed, the negotiations on revenue generation are somewhat disconnected from those pertaining to the use of these resources for development goals, as the latter are to be discussed separately in the SDG talks held in September. Yet, the issue can be highlighted during discussions relating to the implementation of both FfD and SDG agreements. Here, synergies between the two separate negotiations could potentially be made.

Conclusion

Many challenges stand ahead of the negotiators of the Financing for Development conference. On the one hand, the new Sustainable Development Goals are set to be broader and more ambitious than the previous Millennium Development Goals, while many of the MDGs themselves are far from being fulfilled, and continued financing will be required to reach them. Many of the donor commitments have not been met either, including the 0.7 per cent target. The 2015 FfD conference will therefore have to tackle unfinished issues whilst also addressing new development objectives.

The negotiation process is already in full stride as all stakeholders have shared their views on the agenda, priorities and recommendations. As has been seen in this paper, many of these elements coincide with those stemming from the PDRM research project at UNRISD. The overlap is most visible with CSOs and developing nations, who share a concern for the over-reliance on private financing sources, for example. The MDBs have also at times highlighted elements that lie within the framework of the PDRM project, such as the need for a holistic approach to FfD. Many important issues and recommendations are therefore already on the table, but in order for the negotiations to reach an agreement that contributes to social justice, priority must be given to the positions adopted by developing nations. This would pave the way for an outcome that promotes domestic ownership and national priorities. Domestic resource mobilization will play a vital role here, but donors and MDBs must also commit to supporting these objectives and strategies.

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Annexes

Annex 1: Road ahead: Important meetings relating to post-2015 FfD negotiations

- 15-16 January 2015: Informal interactive meeting with civil society and the business sector (at the UN Headquarters in New York)
- 27-29 January 2015: First Drafting Session for the Outcome Document
- April: Meeting at the Graduate Institute to Discuss Financing for Development
- 13-17 April 2015: Second Drafting Session for the Outcome Document
- 15-19 June 2015: Third and Final Drafting Session for the Outcome Document
- 13-16 July 2015, Third International Conference on Financing for Development in Addis Ababa, Ethiopia

Annex 2: List of relevant websites

The UN DESA page is the official source for information relating to the Post-2015 Finance for Development debate and contains all relevant literature and links to reports and meetings on FfD.
http://www.un.org/esa/ffd/

Open Working Group on Sustainable Development (OWG) is an group open to government participation to feed into the FfD debate.
http://sustainabledevelopment.un.org/owg.html

Southern Voice On Post-MDG International Development Goals compiles papers and opinion pieces from researchers and development workers from the developing world.
http://southernvoice-postmdg.org/

NIDOS: Network of International Development Organisations in Scotland has a webpage updated monthly which compiles official reports and events relating to the Post-2015 Agenda.
http://www.nidos.org.uk/post-2015-updates

CSO Partnership for Development Effectiveness (CPDE) have a website on which commentaries and opinion pieces are published from civil society organizations based in the Global South.
http://www.csopartnership.org/

Beyond 2015 is a global civil society campaign aiming to feed into the Post-2015 Agenda with a vision based on MDGs that have a human rights approach, eradicate poverty and contribute to social justice. The campaign has a Financing for Development Task Force that can be joined by emailing Leo Williams at lwilliams@beyond2015.org. Other contributors include the WWF, Save the Children, UNESCO, ODI, and more.
http://www.beyond2015.org/financing-development