RESULTS • ONLINE GLOBAL CONSULTATION

Policy Innovations *for* Transformative Change

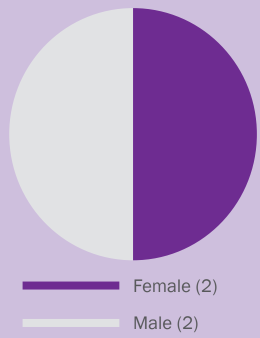
United Nations Research Institute for Social Development

Mobilizing Domestic Resources for Sustainable Development (Chapter 6)

Demographic data about users who read and commented on this chapter:

4

FEEDBACK REVIEWS



As a learning organization that aims to be inclusive of diverse perspectives and responsive to our constituents, we held a consultation prior to the launch of our 2016 Flagship Report to make sure our work reflects the needs of our users.

On a scale from one (low) to five (high), users rated this chapter based on three criteria:

QUALITY	READABILITY	USEFULNESS
3,5	4,3	3,3

Scroll down to read the full comments

To learn more about the consultation results as well as to read comments for other chapters, please go to www.unrisd.org/flagship2016-consultation

Compendium of substantive feedback

Based on your knowledge and understanding, are we presenting an accurate picture of the topic?

Participant 1
Accurate but partial -- missing big potential sources -- see below

Participant 2
The paper is strong in assessing the political economy of revenue mobilization but a bit weak on the two key questions that are highlighted on page 7 i.e. (i) how developing countries can mobilize sufficient resources to implement the SDGs (ii) what are the sustainable financial strategies? From the title, I would expect some discussion on how to increase fiscal space in developing countries.

Participant 3
Introduction: Your sentence "77 percent of spending on the Millennium Development Goals (MDGs) came from government revenues" is a bit unclear - government revenue in the developing countries only or also government revenue from OECD countries? If the former, it would be helpful already here to add a point that there is huge variation across countries as it otherwise gives the impression that all developing countries already 'more or less' can raise the money they need themselves.

Box 6.1. Maybe good to also reference: Moore, M. (2008). 'Between Coercion and Contract: Competing Narratives on Taxation and Governance'. In D. Brautigam, O.H Fjeldstad, and M. Moore (eds). Taxation and State-Building in Developing Countries. Capacity and Consent. Cambridge University Press.

Participant 4
I think you understate the power of entrenched interests in shaping tax policies and avoiding/evading contributions. Also their opposition to historical levels of social services and pension/retirement programs has led to sharp cutbacks.

Regarding MDR -- the emphasis on taxes and levies on resource extraction gives an incorrect impression in at least the case of Mexico because by taxing petroleum the country was able to avoid taxing the rich; then when it implemented a reform, it went to the consumption tax and 'income tax' that excluded incomes from capital... this requires a more nuanced framing than the present text suggests.

Are the policy conclusions and recommendations useful?

Participant 1
Would argue for a much stronger call for transparency of budget processes

Participant 2
Most of the policy conclusions seem to be quite general and far-fetched. For instance, the paper gives recommendations on tax administration, compliance and progressiveness, but these are hardly discussed in the paper.

Participant 4
More attention should be placed on the distributive aspects of public finance and the tragic tendency to privatize social services in some countries. The struggle in Mexico for educational reform is (was?) clearly a mechanism for subjecting teachers to a regimentation inappropriate for this service.

Are we missing something? (Examples, data, etc.)

Participant 1
Very important to expand the scope to include borrowing/restructuring existing debt, reallocation of available resources and fiscal reserves (e.g. sovereign wealth funds). These areas and country examples are described in this paper -- http://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_383871.pdf . Related it would be good to include government debt in Figure 6.1 or alternatively total govt expenditures (from IMF WEO for ~190 countries including projections) -- more accurate depiction of the availability of resources.

Participant 2
The study could have benefited from a more in-depth analysis of sources of financing for the developing countries, which, for instance would differ between resource-rich and resource-poor countries. An overview of the key characteristics of tax systems would guide identification of implementable policy options e.g. statistics on tax compliance by region.