The North-South Institute
L'Institut Nord-Sud

Domestic Resource Mobilization in Sub Saharan Africa: Report on National Stakeholder Engagement Workshops

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National Stakeholder Engagement Workshops on Domestic Resource Mobilization in Sub Saharan Africa

Final field report filed by Aniket Bhushan of The North-South Institute (NSI) and country rapporteurs

Summary

- This narrative report covers five National Stakeholder Engagement Workshops on Domestic Resource Mobilization organized by The North-South Institute in collaboration with the Banque de la Republique du Burundi in Bujumbura; the Prime Minister's Office in Cameroon; the Department for International Development country office in Ethiopia; the Tanzania Revenue Authority and the Ministry of Finance, Uganda. The workshops took place between September 13 and 24, 2010. The report draws on narratives prepared by country rapporteurs and NSI.
- Enhanced domestic resource mobilization is recognized as a priority in each of the countries. The workshops were welcomed as a commendable initiative, and seen by participants as a unique opportunity for dialogue between policymakers, private sector, academics, and representatives from the international community.
- Highly ambitious medium to long-term plans (five year plans, national development strategies) have been proposed recently in several of the countries, for these to be realized substantial DRM effort is seen as critical as financing needs in most cases necessitate mobilization of greater resources than available through aid. Donors are urged to step up support for country-led efforts, including continued assistance in building tax capacity and greater emphasis on addressing financial sector issues.
- Five major themes (amongst others) resonated strongly across workshops:
    - concerns regarding responsiveness of revenues to growth performance;
    - need to overcome a sense of complacency around tax capacity and administrative reforms;

  - despite significant reforms, tax systems remain highly user 'unfriendly';
  - cost-benefit associated with granting generous exemptions and incentives needs further study;
  - Donors can play a more active role in helping countries address financial sector bottlenecks by assisting in building financial sector infrastructure and developing alternative savings instruments.
- Greater outreach efforts aimed at the informal sector and at addressing cultural factors that affect savings mobilization and taxpayer compliance are also important.
- Lessons learnt in the process of engaging stakeholders are noted. Areas for future research as noted by national stakeholders are elaborated:
  - Research on links between resource utilization (efficiency of public expenditure) and enhanced mobilization
  - Cost-benefit analysis of the use of exemptions
  - Research into aggregate demand accounting issues.
  - Research into development of alternative savings instruments.
  - Review of recent initiatives and efforts aimed at formalization.
- Brief highlights from country discussions are included, and a list of participants is attached.

Introduction

The final stage of The North-South Institute's (NSI) Domestic Resource Mobilization in Sub Saharan Africa (DRM) comprised five National Stakeholder Engagement Workshops which took place between September 13 and 24, 2010.

The workshops were an important component of the project dissemination strategy which also included a major international conference which took place April 27-30 at Wilton Park (UK).[1] Increasingly there is a need to link research and practice, i.e. take research results directly to policymakers. Engaging national stakeholders in this respect at various stages of a research project (inception, review, and final dissemination) is vital. Our experience engaging stakeholders on DRM in Sub Saharan Africa contains valuable insights for future efforts in bridging the gap between research and practice, and inevitably also lessons about what can be done better.

Since the project began (2008) policy debates on DRM have taken on increasing importance. The focus on DRM increased in light of the global financial crisis, and concerns about the impact of the crisis on aid, trade, private capital and other external flows to developing regions including Sub Saharan Africa. DRM in the public sector was the focus for instance of the African Economic Outlook (2010) produced by the OECD and African Development Bank, as well as the recently established African Tax Administrator's Forum (ATAF, 2009). DRM from the perspective of financial sector development (UNU-WIDER, 2008) and the broader developmental state (UNCTAD 2007, 2008) has also received attention of late. Much earlier in policy debates on financing the Millennium Development Goals and financing for development (FFD) more generally, DRM was affirmed as the first leading action called for by the Monterrey Consensus (2002) and again by the Doha Review Conference (2008). Our project built on this background with an emphasis on engaging Sub Saharan African policymakers around practical DRM strategies aimed both at public sector resource mobilization (tax policy and administration, and non-tax sources of public revenue) as well private sector resource mobilization (household savings, addressing financial sector bottlenecks, and other issues surrounding access to financial services, tapping the informal sector and building financial sector infrastructure).

This document comprises the following: major themes resonating across the five national workshops, key lessons in engaging stakeholders, brief country highlights drawing on reports by rapporteurs and NSI, specific areas for further research as noted by national stakeholders, and an annex (comprising list of participants).

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[1] The conference was generously supported by the UK Department for International Development, UK Foreign and Commonwealth Office, the African Development Bank, the International Development Research Center (Canada) as well as the Canadian International Development Agency. Details regarding the conference, including presentations and other materials are available at: http://www.nsi-ins.ca/english/events/WiltonPark.asp

Major themes resonating across five national workshops

Revenues have become less responsive to economic growth. This is particularly **worrisome as it is more so the case in the recent high growth period**. Ethiopia is the most glaring example, but a similar pattern is visible in Uganda (and to some extent Tanzania where the global crisis is expected to have further negative impact on tax/GDP). Policymakers are particularly worried about why this is happening and how they can respond, and so appreciated the recommendations in some of the country studies as well as the broader discussion generated by the opportunity to sit down with a diverse group of stakeholders.

Tax capacity and administration reforms have yielded important benefits. In some cases countries witnessed remarkable increases in the early years following reforms (especially after creation of semi-autonomous revenue authorities).[2] However there is also **a sense of complacency creeping in** some countries. There is a feeling that much of what could be gained from capacity building, admin and policy reform has been gained and greater emphasis should now be placed on more rapid and broad-based economic growth. While this is no doubt necessary in order to sustain recent performance as well as progress on developmental indicators (declining HIV in Uganda is a case in point), they are not the full picture. For instance in Uganda the case was persuasively made to representatives of the tax policy division (including the Commissioner) that much more could be done to regain past strong performance. In particular the revenue authority in recent years has scaled back outreach efforts and its engagement with semiformal/informal business and trader groups. If these efforts, coupled with broader efforts aimed at taxpayer education are stepped up once again, revenue performance could again be improved. It was also stressed that revenue authorities should not hide behind strong performance in nominal terms, and that the process of establishing targets and granting performance bonuses should be re-examined. These sentiments were echoed across other countries. For instance in Cameroon (where approx. 65% of the budget is financed from domestic non-oil tax sources) tax policy officials (after a long debate) finally accepted there is room for further improvement.[3]

Despite substantial reforms tax-systems are highly 'user-unfriendly'. The cost of compliance in terms of time required to file, no. of procedures, the ease of assessment (including where applicable self-assessment) is too high. This in itself is a disincentive, and a further driver of 'informalization'. Beyond perceptions the actual experience dealing with tax authorities for participants in the informal sector is very unpleasant. Two **specific areas where further efforts are needed**, including donor efforts, are **electronic registries at point of sale** (in order to improve VAT collection in particular), and **information sharing across government departments and agencies**. Participants pointed out that taxpayers often feel they are repeatedly asked for information the government already has through other channels

[2] However, as well recognized in the literature, this is no panacea as such reforms tend to plateau out after the initial jump in collections.

[3] This was also covered in a dedicated TV program on our conference which aired on one of the local stations later that day (Sep 24).

(such as through land or property certification where these exist, through delivery of basic services like water, electricity provision). One practical approach to reducing the compliance burden may be to streamline information sharing between tax, revenue and other government departments.

One of the key areas that resonated across the workshops is the need for a **systematic review of the cost/benefit associated with tax exemptions and other investment incentives**. While estimates were hotly debated, it was largely agreed that exemptions were a major drain in terms of foregone revenues (with uncertain benefits) across the project countries. As in most workshops we had representatives from the investment promotion authority or other officials involved in investment promotion, this point provoked very heated debate. Avoiding regional tax competition was also highlighted as a key issue, and national authorities called for further research on this topic from 'politically distant' groups (like NSI).

Two issues on private DRM resonated strongly across the workshops. The first is **addressing key financial sector bottlenecks and building financial sector infrastructure**. In particular the need for continued support for development of capital markets, at the national and regional levels, was stressed by participants. The performance of stock markets –operational in Uganda, Cameroon, Tanzania- has been dismal with very few listings (in some cases only 3 companies) and very low liquidity. In other countries –Ethiopia- secondary markets do not exist and support is needed to build the institutional and regulatory infrastructure for these to develop over time. The emphasis, as mentioned in our country briefs should be on development of more efficient bond markets with longer maturities and more competitive interest rates. The second area stressed was the need to stimulate the development of the **appropriate *kind* of financial system, in particular linking the different strands of the highly fragmented financial sector** across the region and stimulating **development of alternative savings instruments** more consistent with the particularities of the underlying markets (very small deposits and very short time horizons). The wide deposit-lending spread and lack of positive real interest rates are major bottlenecks in the sector playing an appropriate mobilization role. In fact most participants agreed that savings mobilization is not really the focus of financial sector across most countries in the region (at least not as yet). The sector is hampered by key infrastructure bottlenecks (such as lack of appropriate credit information, ability to monitor credit histories, dominance of cash economy and gaps in payment systems). In sum, as indicated by high liquidity, excess reserves and profitability of operations in the government treasury market, the financial sector across most countries acts more as an extended arm of the official treasury and is thus unable to meet the needs of the wider population.[4]

Finding **new ways to address the informal sector is a critical challenge** in all countries. Participants strongly endorsed **calls for greater outreach efforts**. In particular engaging small business and trader groups, and outreach by tax authorities via tax education and broader financial literacy campaigns is vital. There are interesting ongoing efforts, for instance MUKURABITA (I and II) in Tanzania is a case in

[4] There are signs of some change on this front with recent stability of macroeconomic performance across many countries, strong economic performance, and increasingly growth of regional private sector actors including several pan-African and sub-regional banks.

point.[5] Such initiatives which take a comprehensive approach ranging from land and business surveying in rural and urban areas, to raising public awareness of the need for formalization and eventually to certification procedures are vital in creating the necessary base on which other initiatives (such as tapping the property tax potential) can develop.

Two **cultural** themes resonated across the workshops. The first surrounds the **need to cultivate a savings culture and educate people against extravagant expenditure** (a similar point was made on 'taxpayer culture'). The second, more indirectly cultural, was reference to what could be called intergenerational aspect of savings and the cultural norms underpinning the same. In several workshops **participants elaborated that the very low savings (which include private household savings) could partly be explained by the extended family structure** (at times three generations depending on each other and provided for by same income). Participants felt this, in part, explains consistently higher propensity for consumption over savings and investment. It is well known that **Sub Saharan Africa has some of the highest dependency ratios in the world**. Uganda and Tanzania among our project countries are among the top 5 in the world in terms of dependency ratios. However this was not uncontested and several others referred to traditional bonds diluting in the face of increased rural urban migration. Thus greater emphasis is warranted on having the right incentives (both in terms of access to appropriate savings products and the tax system's treatment of savings).

Why DRM now? This was a common question we posed in all workshops as a point for discussion. It is partly motivated by the fact that much of what comprises the DRM agenda has been the subject of debate, discussion and donor engagement (especially the multilaterals like the IMF, World Bank and African Development Bank) for decades. Building tax capacity and financial sector infrastructure has been ongoing in the region for some time. So why DRM now and why might such efforts pay off now? **The short answer is the sense of optimism and level of ambition we have seen in most countries**. If the level of ambition (targeted investment, growth and poverty reduction) is to be achieved then progressively greater reliance on domestic resources is a must. This was most apparent in Ethiopia and Uganda. DRM is a major component of each country's national strategy. Ethiopia was described as a 'country in a hurry' with major ambitions to become an emerging African economy. Recent performance in Ethiopia and Uganda (as well as Tanzania) has been very strong. Sustaining this makes DRM essential, and policymakers appreciate this. (More on this in the country highlights below).

Key lessons in engaging stakeholders

Country teams must take the lead: this is often easier said than done, and it takes a lot of effort on our part in getting country teams to take ownership and lead. Each of our studies were led by country teams based in the country and this was critical in getting at governance and political economy issues not

[5] MUKURABITA is a Property and Business Formalization Programme, it is a community empowering imitative of the government of the United Republic of Tanzania. It aims at facilitating the transformation of property and business entities in the informal sector into legally held and majority operated entities in the formal sector of the economy.

obvious from secondary data or external sources. The initiative being led by the country team also drives a sense of ownership.

Pairing research team early on with policymakers an important success factor: very early on the in the research process the researchers (based primarily at universities in economics and management departments) were paired with policymakers from either the ministry of finance, central bank, revenue authorities, prime minister's office or other similar position. This was *the* key success factor in the stakeholder engagement strategy as the country policymakers (or resource person) took the lead in coordinating the stakeholder engagement, as well as peer review of the recommendations. This enabled us to draw the right people to the workshops and elevate the level of debate.

Engaging a mix of high-profile and mid-level (operational) national representatives is important: researchers were paired with mid – to senior level policymakers, so that due attention could be paid to research needs (e.g. data availability, addressing sensitive questions) and hierarchies and conflicts of interest could be avoided. A mix of mid to top level officials were engaged in the stakeholder process (e.g. in Burundi the governor of the central bank and his office participated directly, in Cameroon the chief economic advisor to the PM presided over discussions). In addition it was critical to have key mid-level officials in the workshops as they were able to shed light on important issues including ongoing initiatives, more recent and planned reforms. Apart from policy makers it was also useful to have political participation (though this was very limited, to an MP in Uganda and reps from the Parliamentary Budget Office). This is an area that needs more work and thought. A number of stakeholders felt it was necessary to engage with technocrats, but the real hurdles to taking the agenda forward are often political (including lack of knowledge of elected officials).

Engaging the private sector through representatives (small medium business groups chambers, trade associations) is essential: in a no. the workshops representatives from the private sector were the most engaged and vocal. Representatives generally felt the workshops were a unique opportunity to sit face to face with government officials in a relatively informal, working environment, stimulated by presentations.

Engaging banking and non-bank sector (including regulators) was important: it was particularly useful to have on hand representatives from the banking community, who were able to shed a more practical light on issues such as lack of credit information, and outreach efforts aimed at linking formal, semiformal and informal segments of the financial system. However participation from this group was patchy; a good number participated in some of the workshops while less so in others which tended to be dominated by government officials.

Engaging international community in-country staff: with the exception of Burundi and Tanzania representatives from the donor community (including from DFID, USAID, EU, World Bank country staff, African Development Bank country staff) participated in the workshops. They brought up several important points and also further validated that the international community is beginning to take DRM in the most challenging contexts such as SSA, more seriously than in the past. Donors on the whole are quite supportive of the various points on the DRM agenda. Tax capacity and admin reforms remain a vital area where much more work is needed and welcome, though several including DFID, USAID, AfDB, World Bank, IMF, Scandinavians, Germans, the EU more broadly, OECD and others are already playing a large role in this area. Building financial sector capacity, outreach and deeper capital markets remains an issue for the long-haul. Focusing on financial sector infrastructure, as pointed out in all our studies, is an area where donors could make a much bigger contribution. There is a sense of optimism in a number of the countries, with development partners and national stakeholders alike emphasizing the importance of DRM around ambitious national developmental goals (Ethiopia's Growth and Transformation Plan, Tanzania's Vision 2020(?), Uganda's national development plan are three good examples of ambitious goals).

Engaging local media (in local language) is important: we had media coverage (television and print) in two countries (Burundi and Cameroon). But this requires careful planning if appropriate representatives are to be invited. In some cases the high profile of the national stakeholders was the main draw for the media, but in others it was part of our own dissemination strategy to multiply impact. Interviews were conducted in local language as well as English and French.

Areas for further research

Deeper research on the links between effective resource utilization (in particular public expenditure and the allocative efficiency of such expenditure) and enhanced resource mobilization: this link specifically remains underexplored. The literature and empirical work is very fuzzy on whether, how and to what extent 'effective' resource use can enhance mobilization. For instance there is now substantial experience with decentralization (Uganda again case in point) but it is also well known that authorities at the sub-national, regional and municipal levels are very highly resource constrained. What sort of efforts act as a spur for enhanced mobilization or rather greater voluntary compliance? In general more work is needed to understand factors affecting taxpayer and other compliance in the African context.

Cost-benefit analysis of investment incentives: among developing regions Sub Saharan Africa has seen the highest increase in the use of investment incentives (ranging from tax exemptions and holidays to capital allowances, export processing zones etc). However there is much scepticism about the benefits derived from this experience. Empirical analyses at the regional aggregate level have repeatedly concluded fiscal incentives have failed to deliver expected increases in FDI. However it is also worth appreciating that incentives could also work as 'disincentives to relocate investment to other jurisdictions' (as pointed out in our workshops). Some countries (Uganda in our country studies) have witnessed a jump in FDI at a time when very generous incentives are in place. In a similar vein others have managed to develop new export sectors by attracting investment on very generous terms (development of floriculture exports from Ethiopia among our studies is a case in point). Therefore there is a need to take a much more systematic approach to the study of the use of investment incentives, with particular attention to: regional investment competition as well as use (and abuse) of 'discretionary tax exemptions' and non-economic considerations. We suggest future studies take a cost-benefit analysis type approach, begin at the broad aggregate level with the intention of identifying success stories, and drawing best practices from these.

Detailed examination of aggregate demand accounting issues: there are repeated inconsistencies in national accounts data and cross country data from sources such as the IMF, World Bank and others. While there are well known gaps in procedures for measurement of aggregate public and private savings and investment, due attention also needs to be paid to the denominator (i.e. GDP calculation). In particular recent advances in accounting for the size of the informal sector (as a share of population or value added) at the national level have not always percolated into other spheres. This presents major challenges to policymakers.

Alternative savings instruments: it is clear that the financial sector across the region is failing to serve the needs of the wider population, in some cases despite years of reform and significant liberalization in the sector. As mentioned in earlier sections more work is needed to shed light on regulatory, infrastructure and other issues related to linking fragmented financial sectors across the region. In particular research could look at pros and cons (advantages/disadvantages) of the recent spread of microfinance, rotating savings and credit instruments as well as informal financial and insurance instruments. Participants called for more research into different experiences (both within and beyond SSA) in the area of savings mobilization. In particular what sorts of instruments have worked well and why? What is the appropriate role of the state and state-owned financial institutions (including pension funds, development finance institutions and development banks) and what role can the state play in direct savings mobilization (such as through postal savings and rural banks)?

Review of business formalization initiatives: aimed at drawing lessons from ongoing initiatives such as MKURABITA (in Tanzania). Tapping the informal sector is a crucial issue for SSA and other developing regions. Yet, there have been various strategies in different parts of the world but little synthesis work bringing lessons together. This would be particularly useful for policymakers who are looking to know what works and at what cost? It is known for instance that the 'informal sector' depending on one's definition accounts for a large share of economic activity, or at least a large share of employment is in the sector. It is also known that it can be very costly to tap the sector's tax potential for instance (cost of collection).

Brief country highlights

The aim of the workshops was to bring together about 20 national stakeholders from various sectors (public and private, as well as invited guests from donor agencies country missions). The total of all five workshops slightly exceeded this number.

The workshops centered on presentation of the country case-study, synthesis and other thematic papers produced as part of the project, as well as presentations by national policymakers. Our aim was to elevate the level of debate and focus attention on strategies to enhance DRM (covering tax and non-tax public revenue as well as financial sector development). With the exception of one (due to logistical difficulties) all workshops were one day long (from approx. 9:00am – 5:00pm, with lunch and breaks).

Burundi, September 13, 2010 l'Hôtel Club du Lac Tanganyika

- The Burundi workshop was co-organized with the Central Bank of Burundi as the local partner.
- Of the approximately 25 invited the turnout in Burundi was only 18.However this is considered good by local standards.
- A major positive was the attendance and engaged participation of the Governor of the Central Bank of Burundi Mr. Gaspard Sindayigaya.
- Burundi, as is well known is a post-conflict state and one of the poorest countries in the world with per capita GDP far below even the Sub Saharan average.
- Over 50% of the government budget is externally financed.
- Corruption in the public sector (especially the revenue agency) and a complex system of ad-hoc exemptions have made the system very complicated. Businesses adapted to this climate and shift between sectors to benefit from exemptions.
- To remedy this, the State has established a system of tax credit that replaces the system of exemptions for private investors. This system will enable management to monitor investment from start to finish. With this new system, the administration began to collect the tax as soon as the credit is exhausted. Participants expressed the wish that system be strengthened and expanded.
- Other exemptions are difficult to manage project-related investments financed by external NGOs and foreign diplomatic representations. In most cases, the exempt material as such is found ultimately in stores in Bujumbura, thus constituting a real shortfall in the state.
- Faced with this situation, it was recommended that the Ministry of Finance negotiate with donors to index into each envelope a portion allocated to the payment of the tax measure.
- Fiscal legitimacy, or the relationship between compliance and effective use of mobilized resources was discussed and stressed.
- The very low private saving is of course also related to very low income, and poor growth performance of the economy. Therefore participants felt growth enhancing measures need to be part of the strategy as incomes need to increase for private savings to materialize meaningfully.
- Real estate securitization is part of Burundi's monetization strategy. But this requires effective land registration and cleaning up registries in rural areas (it was pointed out that the Dept. of Justice is working with and seeking EU support for some of these measures).
- On the private side accessibility to financial services is very low and measures are in place to encourage bank penetration in rural areas. Banks are encouraged to work more closely with microfinance. Mobile banking via cellphones (ecocash) is gaining speed, but there are several regulatory challenges in this area that the central bank needs to pay greater attention to.

However, owing partly to bad experiences of small savers losing money to scams (including through some church tontines) there remains a perception issue regarding microfinance, and the sector needs to make more effort to increase outreach and improve its image.

- Finally it was widely agreed that bank resources remain and are likely to remain short-term. Therefore other institutions, in particular proceeds from insurance and the pension sector need to be deployed for long term investment. Presently the extent of coverage of both is very small, and reforms in this area were welcomed.
- The Governor gave a very spirited interview to the media at the break, indicating why DRM is an important issue for Burundi (he couched his remarks in terms of lessening aid dependence as well as strengthening the development effort). Two local TV stations were present. Our researcher Astere Girukwigomba and the governor also did interviews in Kirundi the local language, and French. A journalist from the media was present throughout the meeting.
- The revenue agency representative invited NSI to follow up with further research and workshops in Burundi, specifically on the issue of tax exemptions on which there was substantial debate.

Ethiopia, Addis Ababa, Hilton Hotel, 16 September 2010

- DFID-Ethiopia and the North-South Institute co-organized a national stakeholder's workshop on Enhancing Domestic Resource Mobilization in Ethiopia.
- The level of participation exceeded the no. of invited guests, about 26 people attended in all.
- Two important success factors were: a) strong DFID engagement at the country level, and b) the timing of the workshop.
- The workshop was timed to coincide with the launch of Ethiopia's new five year plan, entitled 'Growth and Transformation Plan' (GTP). Secondly, our local partner was DFID, a number of country staff attended the workshop, and DFID country head Howard Taylor opened the proceeding. This added to the discussions in the early part of the day immensely. Mezgebu Amha, a senior official from the Ministry of Finance and Economic Development (Director, Macroeconomic Management) also made an opening presentation and outlined more details of the recent GTP and its connection with DRM.
- Local participants came from Finance, the new Revenue agency, the Central Bank, from academia and the research community, and from the Ethiopian Chamber of Commerce. The donor community was represented by DFID, the World Bank, the AfDB, the EU, and Japan.
- Perhaps astonishingly to most who don't follow Ethiopia closely and may have come to think of it as a basket case, the country has had 5 years of economic growth at 11 percent annually. Nor is this a statistical mirage: our partners Berhanu and Tsegabirhan (who did the country study) say there are visible signs everywhere, even among the poorest, of improvements in living standards and in prospects for the future. The government is building on this base to secure another 5 years of growth at at least the same level for the GTP plan period. The Plan targets are very ambitious, but given what has happened in the past few years they cannot be dismissed as

unrealistic. In the longer term the leadership is looking for nothing less than a dramatic transformation of Ethiopia unequalled in sub-Saharan Africa except perhaps by Botswana.

- However one of the features of recent performance that calls it into some question is the massive savings investment gap (and current account corollary). Investment levels have been averaging around 20% of GDP while domestic savings have been in the single digits (even low single digits). This is a major challenge and there are questions as to how long this can be sustained.
- The projects recommendations were welcomed as they hit precisely at this issue. Some strategies discussed in detail (including in breakout groups) included: growth enhancing measures, expansion of the pension scheme, establishing and upgrading rural banks and MFIs, deepening the government bond and corporate debt market, establishing postal savings, aggressive savings mobilization campaigns, revisiting tax exemptions and the tax system broadly (there are already steps in this area), revisiting the tax structure gearing it more to corporate taxes (which have been falling) than indirect taxes, enhancing compliance culture.
- Participants highlighted areas for greater donor engagement: financial sector development (especially in the area of accounting and audit standards, informational institutions such as credit reference bureaus and registries), supporting advocacy in building savings culture, strengthening cooperatives, helping private sector meet export standards, buying more locally and refraining from activities that displace local private sector, financing further research in specific areas.
- Given the existing information discrepancies and inconsistencies as relates to saving and investment, the need for detailed aggregate demand accounting was suggested. Other areas for further research were also highlighted, such as looking more closely at the expenditure side.
- One of the interesting dynamics in the workshop was the feeling that (despite lip service to the contrary) the private sector in Ethiopia was being crowded out by massive public expenditure and investment.

Uganda, Protea Hotel, Kampala September 20, 2010

- The Uganda workshop was co-organized with the Ugandan Ministry of Finance, Planning and Economic Development. The total number attending (27) again exceeded anticipated participation.
- Senior most national stakeholders included chief advisor on Macroeconomic Policy at the Ministry Moses Bekabye and the Commissioner of Tax Policy Michael Wamibu. Their presence was key to elevate the level of discussion as well as ensure uptake of some recommendations.
- In addition, academics, MPs, parliamentary budget officials, reps from DFID, African Development Bank and UNDP also attended.
- It was evident from early on in the discussion that there is consensus among Ugandan policymakers and others around the table that the time has come to make a push on DRM, so

the Institute's initiative was welcomed in providing specific ideas on how to enhance DRM in both the public sector and through deeper financial sector intermediation.

- Uganda's recent performance has been strong, but revenues, as in Ethiopia are becoming unresponsive to fast growth.
- There is a sense of complacency setting into the URA, whose initial establishment and early success are much celebrated in the African context.
- The other emerging issue on the scene is revenue from oil resources which are expected to start flowing in the near future. This is an area donors and others are eagerly watching to see how Uganda intends to handle the proceeds from oil (the IMF and others are already engaged in technical assistance on this).
- The bulk of the discussion focused on public resources. However one representative from an SME traders group (representing over 80,000 members) articulated the nature of the interaction between taxpayers and the revenue authorities. Clearly, much of the URA's initial outreach and taxpayer education efforts have been scaled back substantially. This has affected perception and compliance. The tax system despite reforms is still cumbersome especially for small payers. Duplication of requirements is a major issue.
- The presenter from the African Development Bank discussed their recent report on public resource mobilization, which emphasized large tax payers and addressing corruption and loopholes in this segment (as against going after smaller payers where cost of collection is much higher).
- Follow-up work was suggested, with the possible participation of NSI, to provide more detailed guidance on how to enhance DRM, for example establishing a cost/benefit methodology to assess the efficacy of tax exemptions and incentives, and then applying it to a range of African countries. A related follow-up is the harmonization of tax incentives in order to avoid competition among African countries in which all lose tax revenues without necessarily attracting additional investment or other benefits.

Tanzania, Blue Pearl Hotel Dar-es-Salaam, September 22, 2010

- The Tanzania workshop was co-organized with the Tanzania Revenue Authority.
- Due to logistical considerations, and the travel schedules, this workshop was conducted as a half-day event.
- The workshop participation was below expectation (total 17). However, despite the low number a broad spread of groups were represented: ministry of finance, revenue authority, central bank, Tanzania Investment Center, members from private sector chambers of commerce and faculty/students from the University.
- The workshop took note that revenue mobilisation in Tanzania is yet not at its optimum levels. The main areas that the workshop considered as requiring attention for better revenue mobilisation included strategies to minimize political interventions, enhancing revenue administration transparency, pulling the informal sector in the tax net, understanding the

dynamics behind the low levels of domestic resource mobilisation, reducing exemptions to minimum necessary levels and enhancing stakeholders participation in the strategies considered important to enhance DRM.

- The workshop noted that low levels of revenue mobilization may have also been caused by lack of appreciation by the taxpaying community on the use of the tax resources by the Government. The inefficiencies in DRM on the part of the local authorities were considered as another factor contributing to low DRM in the country. Inappropriate policies adopted in the taxation of the country's natural resources, minerals in particular, is another factor hindering DRM.
- The workshop considered a number of issues that may need to be addressed so as to enhance DRM including, but not limited to, minimizing the cost of compliance in paying taxes, enhanced valuation of property, enhanced taxpayer services and education, rationalized use of domestic resource mobilize to allow the citizens appreciate the importance of taking part in contributing to the Government DRM initiatives, design a proper balance for taxation of the informal sector, to engage politicians in the DRM process so that they can enhance and not stifle DRM strategies in the country; and enhance the role of the community base saving-credit societies in DRM.
- Workshop considered strategies drawn in the DRM paper useful and advised that necessary interventions/plan for the implementation of the recommendations be drawn up.
- One participant from the private sector, who acknowledged the importance of DRM, said that the expenditure side is equally important to motivate taxpayer compliance. In other words, the allocative efficiency of government expenditures should be put under a research lens.
- (We have also been in touch with the central bank at an earlier stage in the project and will revive the same in following up on dissemination. The central bank representative present briefs the Governor directly, and we had been in touch with the Governor's office regarding cohosting this workshop but logistical issues prevented that from materializing).

Cameroon, Djuega Palace Hotel, Yaoundé September 24, 2010

- The Cameroon workshop was co-organized with the Prime Minister's Office.
- The workshop was well attended, exceeding no. invited (around 39 attended in all).
- The media was particularly well represented, and a no. of television interviews were conducted (with representatives from the PMO, our research team, and NSI). These were conducted by the main national public broadcaster and were aired both in the afternoon and evening news telecast.
- Prof. Touna Mama, one of the Prime Minister's principal economic advisers, presided over the discussion.
- The workshop exceeded the allotted time period (mainly due to spirited debate by participants). There were well-prepared presentations on DRM by a representative of the Ministry of Finance, from the revenue directorate, and from the private sector.
- After our Wilton Park conference in April the PMO was briefed, and a follow up briefing on the workshop is expected.

- The agenda was designed to include a statement of recommendations coming out of the day's proceedings (which we shall circulate later).
- Some recurrent themes from other workshops emerged—specifically the usefulness of exemptions and the allocation of expenditures, which feeds back directly into taxpayers' willingness to comply.
- Discussion was at times very intense and passionate with several disagreements sparking debate, around the issue of corruption in particular. For example some felt that increasing salary levels (e.g. for tax collectors) would elevate their motivation and reduce their inclination to be corrupt; others felt this would make little difference to corrupt behaviour, citing the case of Uganda where pay levels were increased significantly yet corruption continues; others argued for reform of how public servants are trained (the training is centralized at ENAM, which received sharp criticism from a number of participants) is necessary in order to shift the mentality from self-service to true public service.
- Revenue effort in Cameroon was defended (larger share of the government budget is financed by non-resource related domestic tax revenue than in any of the other countries studied). Cameroon stands out as an exception for lack of reliance on external aid. However it was also clear from presentations that revenue effort has stagnated over a very long period of time. This is particularly problematic as oil receipts are declining.
- A no. of recommendations were discussed and debated (and the presentation is available on request).
- The following statement was produced and endorsed by participants at the close of the workshop.

ATELIER SUR LA MOBILISATION DES RESSOURCES NATIONALES AU CAMEROUN : SYNTHESE DES RECOMMANDATIONS

A l'issue du séminaire atelier sur la mobilisation des ressources domestiques au Cameroun, tenu le 24 septembre 2010 dans la salle Kribi du Djeuga Palace à Yaoundé, les participants en l'occurrence décideurs publics, universitaires, membres du secteur privé, des organisations non gouvernementales et de la Société civile,

Après avoir écouté avec beaucoup d'attention les différents exposés présentés relativement à la thématique sous revue ;

Ayant pris connaissance des résultats des études de cas menées sur la question dans cinq pays de l'Afrique subsaharienne, notamment le Burundi, l'Ethiopie, l'Ouganda, la Tanzanie et le Cameroun , sous la houlette de l'Institut Nord-Sud en collaboration avec des partenaires situés en Afrique, au Royaume-Uni et au Canada;

Ayant conscience du rôle crucial des ressources domestiques, constituées des recettes fiscales et non fiscales ainsi que l'épargne et l'investissement réalisés par les ménages, le secteur privé et l'Etat, dans le soutien du processus de développement durable ;

Relevant le rôle complémentaire que pourrait jouer les ressources nationales aux côtés des apports extérieurs dans l'atteinte des objectifs du Millénaire pour le développement ;

Observant le caractère moins instable des ressources nationales par rapport aux flux financiers extérieurs ainsi que leur meilleur alignement sur les priorités nationales ;

Considérant le caractère embryonnaire du marché financier camerounais et le fait qu'une grande franche de la population évolue en marge du système bancaire formel ;

Constatant la place prépondérante des activités du secteur informel dans l'économie ;

Observant la faiblesse du taux d'épargne relativement aux besoins en matière d'investissement de l'économie camerounaise ;

Eu égard aux efforts déployés par les Pouvoirs Publics pour mobiliser davantage de ressources internes dans la mise en œuvre de la stratégie pour la croissance et l'emploi, cadre de référence de la politique économique du Gouvernement sur la période 2010-20 ;

Ont formulé les recommandations suivantes dans le but de parvenir à un niveau de mobilisation optimale et satisfaisante des ressources nationales :

A l'endroit des pouvoirs publics et quelquefois en partenariat avec le secteur privé

- Poursuivre la réforme fiscale de manière à en élargir l'assiette plutôt que d'en accroître la pression ;
- Recourir aux exonérations fiscales de façon restreinte et dans délais bien fixés ;
- Accentuer la lutte contre la corruption et la fraude fiscale;
- Moderniser le système fiscal notamment par une informatisation accrue, une plus grande transparence, et toute mesure pouvant accroître la motivation des contribuables ;
- Améliorer les services financiers en ayant davantage recours entre autres aux technologies de l'information et de la communication ;
- Créer des institutions appropriées de mobilisation de l'épargne domestique et en rapport avec les besoins de l'économie nationale ;
- Renforcer l'encadrement et l'assainissement du secteur de la microfinance, notamment par la consolidation et l'extension des services financiers de base et le renforcement de la monétarisation (extension de l'automatisation des systèmes de paiement aux EMF) ;

- Œuvrer à la réduction de la taille du secteur informel par la simplification entre autres des critères auxquels sont assujettis les entreprises ;
- Poursuivre les efforts en matière d'amélioration du climat des affaires ;
- Améliorer les procédures d'immatriculation foncière de manière à accroître indirectement les recettes domaniales et permettre une meilleure identification des contribuables;
- Améliorer l'offre d'infrastructures sociales de base de manière à inciter les populations à payer les impôts ;

A l'endroit des partenaires au développement,

- Faciliter le renforcement de la capacité fiscale du Cameroun par la fourniture du matériel, de logiciel ainsi que de l'offre de formation ;
- Aider au développement d'une infrastructure de l'information des marchés et à la création des banques de développement ;
- Ne pas déroger à la législation fiscale en se soumettant dorénavant aux paiements des impôts ;
- Œuvrer pour la réduction de l'exode et le rapatriement des capitaux par des mesures dynamiques et appropriées ;
- Encourager les sociétés étrangères exerçant dans le domaine des industries extractives, notamment pétrolières, à solliciter de moins en moins d'exonérations fiscales.

Fait à Yaoundé, le 24 septembre 2010

The General Organizer of the stakeholder dissemination workshop: Francis Menjo Baye, Associate Professor, University of Yaoundé II and Chargé de Mission at the Prime Minister's Office.

(English follows)

STAKEHOLDER DISSEMINATION WORKSHOP ON DOMESTIC RESOURCE MOBILIZATION IN CAMEROON: A SYNTHESIS of POLICY RECOMMENDATIONS

At the end of the Stakeholder Dissemination Workshop on Domestic Resource Mobilization in Cameroon, held on September 24, 2010 in the Kribi Hall at Djeuga Palace Yaoundé, participants including policy makers, academics and members of non-governmental organizations, the Civil society and private sector actors,

After having listened with a lot of interest to the exposés presented on the different aspects reviewed;

Having noted the results of studies conducted in five Sub-Saharan countries, notably Burundi, Ethiopia, Uganda, Tanzania and Cameroon, under the sponsorship of the North-South Institute in collaboration with researchers in Africa, the united Kingdom and Canada;

Having noted the crucial role of domestic resources, comprised of tax and non tax revenue, as well as savings and investments realized by households, the private sector and government, as important in enhancing sustainable development;

Observing the complementary role that national resources have with external resources in view of attaining the millennium development Objectives;

Indicating the less volatile nature of national resources relative to external financial resources, as well as an appropriate adaptation of the latter to national priorities;

Considering the embryonic character of the financial market in Cameroon, as well as the large share of the population found outside the formal banking sector;

Observing the role the informal sector play within the Cameroonian economy;

Noting the low savings rate relative to investment needs in the Cameroonian economy;

Given efforts made by public authorities to ameliorate domestic resource mobilization within the framework of the growth and employment strategy, the reference framework of government's economic policy within the period 2010-2020;

The participants formulated the following recommendations geared at attaining an optimal and satisfactory level of mobilizing domestic resources.

Policymakers in collaboration with the private sector are expected to:

- Continue the reform of the tax system with the aim of broadening the tax-base rather than increasing tax rates ;

- Moderate tax incentives and apply well defined time frames;
- Intensify the fight against corruption and tax fraud;
- Modernize the tax system by adopting up-to-date information technology, increasing transparency and putting in place measures that can enhance tax payers' motivation;
- Ameliorate financial services by increasingly adopting new information and communication technologies
- Encourage the financial sector to adapt to local realities and capture existing domestic savings that can be used to finance investment projects;
- Create appropriate institutions that can mobilize domestic savings;
- Reinforce control of the micro finance sector, notably by consolidating and extending basic financial services ;
- Target the "illegal" informal sector actors or tax cheats by pulling them into the formal sector through simplifying procedures for the creation of enterprises;
- Continue with efforts in ameliorating the business climate in Cameroon ;
- Complete the ongoing Land tax reforms in order to better identify the tax payers and increase land tax revenue;
- Ameliorate basic social infrastructure at local levels in order to incentivize the local inhabitants to pay taxes ;

Development partners and donors are expected to:

- Facilitate the reinforcement of Cameroons capacity in consolidating efforts in the domain of taxes by supplying logistics and training;
- Help develop and consolidate market information infrastructure and the creation of a development bank with guarantee funds windows;
- Not to seek exemptions on tax legislation but pay taxes as others ;
- Help the government of Cameroon fight capital flight by putting in place appropriate and dynamic measures ;
- Encourage foreign enterprises in the extractive industry, notably in the oil industry, to reduce their desires for tax incentives.

Done in Yaoundé, the 24 September 2010

The General Organizer of the stakeholder dissemination workshop: Francis Menjo Baye, Associate Professor, University of Yaoundé II and Chargé de Mission at the PM's Office.

ANNEX

Invitation letter, Generic invitation (NB: country specific invites were sent out by domestic partners)

Invitation to Workshops on Domestic Resource Mobilization (Sep 13-24, 2010)

August 25, 2010

Dear ………,

I am writing to invite …. …. to participate in five Stakeholder workshops (Burundi, Ethiopia, Uganda, Tanzania and Cameroon) we are organizing in Africa. The workshops are the final stage of our Domestic Resource Mobilization project which culminated in an international conference at Wilton Park (UK) in April, 2010.

The project was initiated by The North South Institute in partnership with the African Development Bank, African Economic Research Consortium, the Department for International Development (UK), and Canadian International Development Agency and IDRC (Canada). The stakeholder workshops are aimed at bringing results to national policymakers and other interested domestic partners (such as representatives from the banking sector, insurance and microfinance).

The workshops will include presentation of the country case-study, synthesis and other thematic papers produced as part of the project, as well as presentations by national policymakers. Our aim is to increase the level of debate and focus attention on strategies to enhance DRM (covering tax and non-tax public revenue as well as financial sector development).

We feel the one-day workshops (9am-5pm) would benefit enormously from participation of ………. The schedule for the workshops is as follows:

- **Burundi** – cohosted with the Banque de la Republique du Burundi –Sep 13, at Hotel Club du Lac Tanganyika, Bujumbura.
  Contact: Joseph-Martin BUSOGORO busogorojm@yahoo.fr

- **Ethiopia** –cohosted with DFID Ethiopia – Sep 16, at the Hilton Hotel, Addis Ababa.
  Contact: Berhanu Lakew B-Lakew@dfid.gov.uk

- **Uganda** – cohosted with the Ministry of Finance – Sep 20, at the Protea Hotel, Kampala.
  Contact: Albert Musisi Albert.Musisi@finance.go.ug

- **Tanzania** – cohosted with Tanzania Revenue Authority – Sep 22, at the Blue Pearl Hotel, Dar es Salaam. Contact: Adolf Ndunguru andunguru@tra.go.tz

- **Cameroon** –cohosted with University of Yaoundé – Sep 24, at the Djeuga Palace, Yaoundé. Contact: Francis Baye bayemenjo@yahoo.com

Please do not hesitate to contact Aniket Bhushan (abhushan@nsi-ins.ca) should you have any questions. Please feel free to have country staff directly contact resource persons listed above, they are taking the lead on preparations and logistics.

Sincerely,

Joseph K. Ingram
President and CEO
The North-South Institute

The North-South Institute acknowledges the financial support of the African Development Bank (AfDB), the Canadian International Development Agency (CIDA), Canada's International Development Research Centre (IDRC) and UKaid from the Department for International Development (DFID).

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