博士論文審査結果報告
Report on Ph.D. / Doctoral Dissertation Defense

National Graduate Institute for Policy Studies (GRIPS)

政策研究大学院大学

Lecturer Ian Karusigarira

審査委員会を代表し、以下のとおり博士論文審査に合格したことを報告します。

On behalf of the Doctoral Dissertation Review Committee, I would like to report the pass result of the Doctoral Dissertation Defense as follows.

プログラム名 Program	GRIPS Global Governance Program (G-cube)	
学位申請者氏名（ID） Ph.D. Candidate (ID)	Moyo Tennyson John (PHD20607)	
Dissertation Title 論文タイトル (タイトル和訳)	SEEKING TO IMPROVE LOCAL TAXATION PERFORMANCE: SICIAL DETERMINANTS OF AN EFFECTIVE TAX REGIME IN MALAWI'S LOCAL GOVERNMENTS 地方自治体の課税パフォーマンスの向上に向けて：マラウィ地方自治体における効果的税制の決定要因の分析	
学位名 Degree Title	博士（国際開発研究） Ph.D. in International Development Studies	
論文提出日/ Submission Date of the Draft Dissertation	2023 年 7 月 3 日 July 3, 2023	
論文発表・審査会開催日/ Date of the Defense and the Doctoral Dissertation Review Committee	2023 年 7 月 18 日 July 18, 2023	
論文最終版提出日/ Submission Date of the Final Dissertation	2023 年 8 月 7 日/ August 7, 2023	
審査委員会/ Doctoral Dissertation Review Committee	主査 Main referee	Ian Karusigarira
	審査委員 Referee	高橋　和志 Kazushi TAKAHASHI
	審査委員 Referee	武内　進一 東京外語大学大学院 Shinichi Takeuchi Tokyo University of Foreign Studies, Institute of Global Studies
	審査委員（博士課程委員会） Referee (Doctoral Programs Committee)	Stephan Litschig

※ タイトルが英文の場合、文部科学省に報告するため、和訳を付してください

Please add a Japanese title that will be reported to MEXT

1. Summary of Defense and Evaluation

In his dissertation titled "seeking to improve local taxation performance: social determinants of an effective tax regime in Malawi's Local Governments", the candidate labored to elucidate the social determinants that in very subtle manner influence the effective financial performance of Local Governments (LGs). The candidate attempted to insinuate that even in their variational performances, poorly performing LGs and successful LGs still lack the capacity to meet their expenditure needs. The candidate expounded on the process-oriented evaluation of fiscal decentralization in Malawi. Here, Tax Policy Formulation, communication, execution, monitoring and evaluation (M&E), and enforcement are the processes elucidated. Such a revelation can trigger the need for an inquiry into the socio-political factors hindering financial performance of LGs. There also seems to exist the intersubjective elements in the ways decentralization is practiced and theorized in Malawi and elsewhere. Regardless of contextual nature of varying performances among LGs, a need to rethink effective models of development in areas of decentralization is increasingly precedented. His contribution to this discourse of knowledge was the critical assessment of social determinants of tax performance in relation to (Local Revenue Enhancement Strategic Plan) LRESP processes.

Four referees participated in the defense out of whom was the Chairperson of the Doctoral Program Committee, the main referee, the Sub-supervisor, and the external referee. The candidate's mean score was 5 at the end of dissertation evaluation.

2. Dissertation overview and summary of the presentation.

The dissertation critically examined the effectiveness of the decentralization's tax system. In this pioneering academic engagement on Local Revenue Enhancement Strategic Plan (LRESP), such social factors as public sensitization, public service delivery, transparency and accountability, stakeholders' engagement, and LGs' contingencies were dissected as analytical parameters. This uniquely qualitative process-oriented evaluation argued that the salient taken for granted social factors influencing the doing of everyday LRESP collectively negate the revenue mobilization performance as well as regulate how the processes function and interact with each other. He further expounded the extent to which the central government's role in centralizing decentralization and elucidated the deliberate policy intended to decapacitate the LGs functionality. The candidate was guided by the following research questions: What processes under LRESP management affect the tax performance? And 2. What explains the insufficient variational remedial interventions in both the poorly performing LGs and their relatively successful counterparts?

The following is the outline of the dissertation;

In Chapter one, the candidate labors to state the problem highlighting the topic's problematics. In chapter two, the review of the existing literature highlighting what has already been done and associated gaps was done. In the third chapter, the study describes the evolution and progress of decentralization in Malawi from the historicized approach. The fourth chapter addressed the methodological concerns. The fifth chapter discusses the findings of the study. Finally, chapter six contains conclusion, and recommendations.

This study that evaluated decentralization in Malawi highlighted the features of systemic centralization of decentralized functions. It adds to the foundational baseline for discussions and studies that analyze the institutional capacitation (or strengthening) in Africa and beyond. It suggested that beyond the economic analysis of tax performance in LGs, there are complex socio-political processes that subtly influence how the LG systems work. Boundary drawing for the LG functionality alongside the central government has remained contested and subtly inhibiting the development agenda in the Africa's decentralized systems. Such an analytical study calls for repurposing the LG functionality while opening possibilities for transparent enforcement of LG policies.

3. Evaluation Notes from the Doctoral Dissertation Review Committee (including changes required to the dissertation by the referees)

Referee one argued for the necessity of making clear what causes performance variations among the studied LGs. Does the existence of the LRESP even matter? He also identified the use of limited data as a point to improve (however, Small-N analysis encourages limited numbers of cases or respondents). It was also identified that once percentages are used, representative explanation must be done.

Referee two expressed concern over the fact that the case study is not so informative. Because the study covers four different LGs, the motivation and relevance of those selected LGs should be first better explained. To what extent the cases selected were representative of Malawi was a concern to be clarified? He showed that the results may suffer from bias. He intimated that not only similarities but also differences exist across studied LGs as well as drivers of such differences. Such should be clarified further. Such details should be important in the entire thesis, but currently, only aggregated information is provided. By investigating each case in more detail, readers may better understand why some LGs fail and others succeed. Policy recommendations were ubiquitous and not so unique. The candidate may draw more relevant policy recommendations specific to Malawi based on the original findings. Better to separate out the literature review from introduction, and put it as an individual chapter.

Referee three: The candidate's academic significancy was still faint and thus he was advised to put his study in the broader academic importance as well as the policy relevancy. He used the word "social-cultural" in the submitted dissertation but gave no details to cultural elements. The reviewer hoped the candidate could delete the cultural factors if he has none to talk about and only discuss the social determinants. It is also hoped that he elucidates the areas for further research that he felt were not addressed by his study. His policy implications are also still lay (any ordinary person would make such recommendations). What do his studied cases say about research on LRESP (or decentralization)? How does decentralization system relate with central authority and to want direction should we go from his findings? Lastly, are the social determinants he highlighted necessary and sufficient for our understanding of an effective tax policy? If not, what else or why?

Reviewer four: Details on content of the performance scores, market fees / property tax collection must be explained. More explicit examples of central government sabotage should be provided, e.g. delayed approvals of local regulatory/enforcement changes. More details on service delivery are required. Which parts are de facto managed by districts? Examples from education, health, infrastructure, etc. should be given. The link between the analysis and the policy recommendations needs to be made more explicit. The author emphasized the commonalities across LGs, yet there is substantial variation in tax collection across districts and time.

4. **Confirmation by the Main Referee that changes have been done to the satisfaction of the referees and final recommendations**

After his defense on July 18, 2023, the candidate was asked to submit a revised version by August 8, 2023 based on the reviewers' recommendations and queries. The candidate satisfactorily submitted a reviewed version of his dissertation along with notes (on point-to-point basis) indicating the substantial changes made to the dissertation after defense. The reviewers checked the changes and the notes about changes thoroughly. They left the general checking to the main advisor. The main advisor checked the dissertation for minor errors and plagiarism and advised the candidate on further changes before publishing. The final version with recommended changes from the main supervisor's comments was submitted on September 7, 2023 to the main supervisor. The doctoral dissertation review committee recommends that GRIPS awards the Ph.D. in International Development Studies to Mr. Moyo Tennyson John.