

**FULL CIRCLE TAX WATCH FOR MARGINALISED POPULATIONS
KNOWLEDGE EXCHANGE WORKSHOP**



Group photograph of participants and facilitators during the Knowledge Exchange Workshop

Date: 30th – 31st August 2022
Thea Villa Hotel, Ashaley Botwe, Ghana

Executive Summary

The Society for AIDS in Africa (SAA) organizers of the International Conference on AIDS and STI's in Africa (ICASA), a member of the Consortium consisting of the Peer Review Forum Nigeria, Kids & Teens Resource Centre, ARCAD SANTE Mali and Accountability International, are jointly embarking on a project titled Full Circle Tax Watch for Marginalized Populations sponsored by VOICE (UK).

This project aims to empower young persons, marginalized persons and persons living with disabilities (marginalized communities) in Ghana, Nigeria, and Mali with the skills to improve accountability around fiscal issues, most especially taxes and budgeting as a means to improve access to social services, health and education for marginalized communities.

The Pilot phase of the projected was successfully completed in Nigeria with the Implementation phase took place in Ghana, Mali and Nigeria.

The Implementation phase rose awareness on two areas:

A) Current fiscal (both taxation and budget) policy and practice monitoring initiatives in Ghana, Nigeria, and Mali through the lens of the marginalized groups to highlight inclusive and exclusive policies and practices

B) To research the current budget expenditure on marginalized communities by Country Coordinating Mechanisms (CCM), including the Global Fund policy that 15% of CCM budgets should go to community engagement for marginalized populations.

One of the aims of this project is to improve knowledge of stakeholders working in existing budget monitoring initiatives, to improve their inclusion of youth and people with disabilities in their projects and for marginalized people to learn about tax and budget policy and practices at national, and municipal and regional levels.

In furtherance of the above, the Society for AIDS in Africa in partnership with all member organisations of the consortium and in line with the outcomes of the research training workshop (Implementation Phase 1) and field research workshop (Phase 2), proceeded to the next phase of the project: the Knowledge Exchange workshop (Phase 3)

Objectives of the Knowledge Exchange Workshop.

1. Improve institutional support for inclusion of marginalised groups to proactively engage with tax policy reforms and budget monitoring
2. Improve understanding of budget and fiscal monitoring, pro poor tax policy, efficient tax collection and budget allocation by organisations addressing the health and educational needs of marginalised populations.
3. Expand network of engagement of marginalised and key populations with experts and collaborating partners for sustained human rights advocacy efforts.
4. Improve standard of living of the marginalised populations through meaningful engagements and demand for rights from political leaders.

The Knowledge exchange workshop was initially supposed to be a residential programme but due to the existing COVID-19 pandemic and the emergence as well as rising numbers of the Monkeypox virus, the Workshop was changed to a non-residential setting. The workshop took place for two days.

FULL TAX WATCH CIRCLE PROJECT FOR MARGINALISED POPULATIONS - AGENDA KNOWLEDGE EXCHANGE (PHASE 3)

DAY	TIME	SESSION	PERSON RESPONSIBLE
DAY 1	8:30 – 9:30AM	Arrival and registration	SAA Secretariat
	9:30 – 9:40AM	Welcome Address and Workshop Objectives	Mr. Luc Armand Bodea, ICASA Director
	9:40 – 9:50AM	Goodwill messages from Partners	Partners
	9:50 – 10:20AM	TEA BREAK	All Participants
	10:20 – 13:00PM	Group Work Feedback from Representatives of Tax and Budget monitoring initiatives - What went well during the visit - What lessons are available from the field research - Challenges faced on the field - How can we leverage the exercise to increase meaningful engagement of the marginalised populations in Ghana?	GRA, OXFAM Ghana, Plan International, Parliamentary select committee on finance, CCM Secretariat, NAP+ Ghana, Stop TB Partnership, National TB Voice Network, Ghana Coalition of Health NGOs, CEPHERG
	13:00 – 13:30PM	LUNCH	All Participants
	13:30 - 14:30PM	How does Tax and Budget monitoring impact health and educational needs of marginalised populations?	All Participants
	14:30 – 14:50PM	Team Building Exercises – Short videos, Ice breakers and Energizers	Martin-Mary Falana
	14:50 – 15:20PM	How can we describe the success of this project – Using Mentimeter	Martin-Mary Falana
	15:20 – 16:00PM	Group discussion and Key recommendations	
	16:00 – 16:20PM	Wrap up of Day 1	Mr. Luc Armand Bodea, ICASA Director
DAY	TIME	SESSION	PERSON RESPONSIBLE
Day 2	8:30 – 9:30AM	Arrival and registration	SAA Secretariat
	9:30 – 10:10AM	Expanding the network of engagement of marginalised and Key populations with experts and collaborating partners for sustained human rights advocacy efforts	Phillipa Tucker
	10:10 – 10:40AM	Wrap up and closing remarks	Mr. Luc Armand Bodea, ICASA Director
	10:40 – 11:00AM	TEA BREAK	All Participants

DAY ONE OF THE KNOWLEDGE EXCHANGE WORKSHOP – 30th AUGUST 2022

Arrival and registration

Arrival and registration took place from 8:30 to 9:30AM. All participants were given a folder which contained materials such as a notepad, pen, print out of the agenda, and a bottle of water for the workshop.

Welcome address and Workshop objectives

Mr. Luc Armand Bodea, ICASA Director and Coordinator of the Society for AIDS in Africa, welcomed all participants to the programme. He expressed his profound gratitude to all the participants that have been supporting the project since its inception in 2021. He introduced fellow facilitators, Mr. Martin-Mary Falana of Kids and Teens Resource Centre, Nigeria, Mr. Emmanuel Nuworzah and Mr. Sofo Ali-Akpajiak of ASDAG and thanked them for making time to present for this all-important gathering. The floor was open, and all 33 participants introduced themselves as well as the various organisations they represented accordingly. The agenda as well as the workshop objectives were read and endorsed by all present.



Mr. Luc Armand Bodea, ICASA Director delivering the welcome address to all participants

Goodwill messages from Partners

Mrs. Catherine Bentum, Ethics officer at the Country Coordinating Mechanism (CCM) Secretariat stated that the CCM Secretariat as a stakeholder was thankful for their inclusion in the project since its implementation in Ghana and looked forward to a meaningful engagement between all partners and participants at the workshop. Mrs. Bentum also mentioned that the outcomes of this project will be well documented and have meaningful impact on the lives of Key and marginalised populations.



Mrs. Catherine Bentum, Ethics Officer, Country Coordinating Mechanism (CCM) Secretariat, Ghana

Group Work: Feedback from Field research

Prior to the research assistants going into the field, there was a two-day training workshop. During this training exercise, participants were taken through the research brief and development and design of the questionnaire to be administered. The two targeted respondents were the Tax and Budget institutions, both in the public (government) and private sector (non-state actors) and the Country Coordinating Mechanism (CCM) Secretariat. As such the participants were grouped into two teams. The objective of both teams during the field research phase were;

Tax and Budget monitoring team: To document and critique the current fiscal (both taxation and budget) policy and practice monitoring initiatives in Ghana through the lens of the marginalized groups to highlight inclusive and exclusive policies and practices.

CCM Team: To research the current budget expenditure on marginalized communities by Country Coordinating Mechanisms (CCM), including the Global Fund policy that 15% of CCM budgets should go to community engagement.

The designed questionnaire was tailored to accommodate the respective objectives of both teams. The targeted respondents for both teams are seen below.

Tax & Budget Monitoring Team

Oxfam Ghana
Ghana Revenue Authority
Parliamentary select committee on Budget and Finance
Plan International Ghana

CCM Team

CCM Board Member representing Private sector (Stop TB Partnership Ghana)
CCM Board Member representing Persons living with or affected by HIV (NAP+)
CCM Board Member representing NGOs/Community Based Organizations (Ghana Coalition of Health NGOs)
CCM Board Member representing Women and Children Interest Groups (Hope for Future Generations)
CCM Board Member representing Key Populations (CEPHERG)
CCM Board Member representing Faith Based Organizations (Pentecostal & Charismatic Council)
CCM Board Member representing Professional Associations (TB Voice Network)

During the group work Mr. Luc Armand Bodea, ICASA Director, asked both teams, beginning with representatives of Tax and Budget monitoring initiatives to provide feedback on:

- What went well during the visit?
- What lessons are available from the field research?
- Challenges faced on the field?
- How can we leverage the exercise to increase meaningful engagement of the marginalized populations in Ghana?

Mr. Emmanuel Nuworzah, team lead of the tax and budget monitoring team gave a general overview. In his introductory remarks, he mentioned that the concept of advocacy for marginalised populations must be owned by marginalised populations before we even beginning to agitate or demand for inclusion and accountability from those in authority.

- What went well during the visit?

1. He mentioned that it was very important to highlight the team were able to have access to some high-level respondents such as the parliamentary select committee on budget and finance. This was very remarkable because members of the team were representatives of various Key and marginalised populations.
2. There was flexibility and a conducive environment in organizing the interviews. Some of the interviews took the form of lunch meet ups.
3. The concept of Anonymity was fully implemented to allow respondents who desired to remain anonymous the opportunity to express their views without any fear of backlash.

- What lessons are available from the field research?

1. There needs to be a national dialogue on existing what constitutes a budget, who develops the budget or who is responsible for drawing up the component of the budget that affects marginalised populations and how is that component of the budget funded?
2. Is there any inclusion of stakeholders such as civil society organisations and representatives of marginalised populations in policy dialogues and development planning that affect key and marginalised populations?

- Challenges faced on the field?

1. Most of the persons responsible for drawing up budgets need capacity building on marginalized populations in their diversity since the needs differ from one marginalised group to another.
2. The project reached less than 10% of marginalised groups in the capital. There is a need for expansion and continuity all regions to have maximum impact.



Mr. Emmanuel Nuworzah (Left) Team Lead for Tax and budget monitoring initiatives sharing his opening remarks

Feedback from Oxfam in Ghana

Respondent: Dr. Alex Ampaabeng, Fiscal Policy Specialist

Description of tax and/or budget monitoring initiative: Working with Oxfam for the past four (4) years, specifically in the Tax and Budget space. Started with Corporate Taxation with emphasis on finding out if corporations were paying their taxes (being responsible) and how much they paid or were paying. The interest is more on whether corporations were really paying “what they were actually expected to pay”.

Most companies get tax exemptions and waivers and whether companies/corporations disclose these exemptions and/or waivers they get; whether they publish their tax strategies, so people are able to make judgement or informed decisions based on that information published or publicized. This is expected to help determine the company's/corporation's performance in relation to their tax contributions. Although some companies comply, there are some challenges in the tax system.

There were/are two (2) components of the work Oxfam does: Corporate Tax and Tax Responsibility & Accountability on the part of Government. The second component seeks to highlight whether government is truly being responsible with our taxes. This is a programme called “The Ghana Tax Dialogue”. There was a TV programme which was suspended. It ran for almost 2 years, weekly on Citi TV and Fm.

The new consideration is to have it running on one of the local (Twi) stations. The programme is expected to come back on from April 2022. This is to allow citizens to have better understanding of taxation: where their taxes are going or what their taxes are being used for; what government is doing with these taxes, their own responsibilities on taxation, etc.

It was /has been realized that a lot of things goes into the budget and thus, a tax strategy team was set-up, called The Ghana Tax Strategy Team. This was an initiative of Oxfam Ghana in partnership with SEND Ghana, International Budget Partnership, Christian AID, Action AID, Ghana Anti-Corruption Coalition, ISODEC, African Centre for Energy Policy (ACEP), etc. The purpose was to have this team put or propose measures and/or strategies to government for consideration during the budget formulation. This was set up in 2019.

Each of these organizations/institutions used to present their own proposals to government individually prior to the formation of the Ghana Tax Strategy Team. In November 2019, the Ghana Tax Strategy Team presented as a united front during the budget engagement with the Ministry of Finance that year. In 2020 however, after some reflections and deliberations, and changed the name to the CSO Budget Forum. This coalition or forum now tracks and monitors government's budget proposals and hold them accountable. Some tax components were listed and shared with government through the Ministry of Finance for consideration in their budget development in October 2021. Some were accepted whiles other were modified or adapted and incorporated into the budget. In November 2021, the CSO Budget Forum was invited to engage, dialogue and clarifications on some of the items listed in their submissions for considerations into the 2022 proposed budget. It has been realized that the CSO Budget Forum presents a stronger, united and coordinated front for all CSOs to engage and dialogue with government on some pertinent issues.

There are currently 2 main pilot initiatives with two (2) MMDAs – Sadnerigu and Shama in the Northern and Western regions respectively in relation to Property Tax for revenue generation. This is aimed at supporting the District Assemblies to generate more property data to serve as revenue for the Assemblies to be able to provide the needed services. So far in Sadnerigu, 7,000 properties have been added to the list of properties they already have. The more property data they have on landlords/ladies, the more tax reliability and revenue the Assemblies will get. Oxfam also does Tax Advocacy on the Ghana Tax Dialogue videos via YouTube. Some of the topics talked about is because some Tax policy issues are ‘unfair’ to the ordinary citizen. An example is the Luxury Vehicle Levy which was introduced some time ago. Through advocacy, that levy was pulled down because it was not fair and improperly captured.

E-levy is very disproportionate to the poor. Nothing progressive about the e-levy. This is because the very poor people who use mobile money (MoMo) are the ones going to suffer. Truthfully speaking, most rich or affluent people do not use MoMo (bank transactions). If government truly wants to protect the vulnerable, indirect taxes must be cut off entirely. One of the recommendations made towards the 2022 budget to the Ministry of Finance was to reduce the number of indirect taxes on the ordinary Ghanaian. Examples include the COVI-19 levy, NHIL, GETFund Levy, levies on electricity and water, etc. It is the poor, ordinary person that suffers all these.

Most corporate entities receive 4 – 5% for tax exemptions. Do we know what it translates to in terms of money? Reference: IMF (International Monetary Fund) Ghana's 2021 Article iv (4) consultation document (pg 52) – this document is published every year by the IMF. On page 52, the first paragraph highlights Ghana giving away 4 – 5% of its G.D.P (Gross Domestic Product). Ghana's

GDP was about 72 million USD. So, 4 – 5% of 72 million USD translates to about 3.8 million USD. And all these is given away to foreign multinational organizations through waivers and exemptions. This document is validated by Ghana government before IMF publishes these documents. However, e-levy is expected (forecast) to generate about GH¢ 6.9 million. These are all regressive policy measures that affect the poor people, promoting financial explosion. This will actually mean poor people will be taken out of digitization agenda and promoting financial exclusion. This would widen the inequality gap, cutting off the poor people, leaving them from the ‘tech’ world instead of bringing them along. CSOs have to speak about these inequalities and exclusions.

In summary, Oxfam is into Advocacy, promoting transparency and accountability on the part of the government. Ongoing research on Tax Accountability in Ghana aimed at looking at the tax policies Ghana has, do these policies make government accountable, are there policies in place to check them and how government are implementing those policies or regulations, if they do exist. Also provides specific support to the local assemblies on property tax and the multinationals to encourage them to be more tax responsible. The more taxes these multinationals pay, the more money Ghana government will get, and the more infrastructure governments can provide.

Monitoring work include marginalized populations: Oxfam’s work may contribute to indirect monitoring. The issue around tax accountability and budget work. Tries to get government to support the marginalized. This marginalized is in the context of people with lower incomes, persons living below less than a dollar or two a day. NO specific category has been selected as their target.

Existing barriers for different groups: They do not have the platform to contribute to the budget. When someone is taking or making a decision that is going to affect you, you should have the opportunity to be able to be a part of that process. Governments haven’t made deliberate efforts to include these people. Respondent sought to know if governments really provided platforms for engagements with marginalized groups and/or persons. They do not have a mouthpiece but probably get their issues raised through CSOs or any established associations to invite their leadership for inputs for the budget process.

Recommendations would you put in place to ensure that barriers are addressed: Leadership of these associations or groups must deliberately to get their inputs into the national budget by getting themselves organized. This can be done through the ‘window’ when government publishes in the newspapers for inputs to be made into the budget. This is done normally a month or two before the budget is finalized and read. These groups/associations must have or present about 2 to 4 concrete issues that they need government to consider. This could even be sent to the Ministry beforehand as inputs are requested in October. He shared the Ministry’s website (www.mofep.gov.gh) where the budget preparation calendar can be followed/monitored to ensure participation.

Work or partner with organizations like Oxfam and the larger Budget Forum to get their inputs incorporated. Strategy is to identify with already-identified groups or platforms to ensure their needs and concerns are incorporated. Government needs to make deliberate efforts to solicit and incorporate the views of marginalized groups.

Concluding remarks: *The marginalized views don’t really matter*, because if they do, Ghana shouldn’t be one of the countries with the highest number of indirect taxes. *Emphasis - GHANA HAS ONE OF THE HIGHEST INDIRECT TAX REGIMES IN THE WORLD.* Advocate for Civil Society, people in Academia and ‘Think-Tanks’ should make/take deliberate efforts to incorporate the views of some of these marginalized groups when they go or attend Policy Advocacy engagement sessions because government engages stakeholders (key) so as to highlight some of the challenges marginalized people or communities face or need to be considered and incorporated.

Feedback from the Ghana Revenue Authority

Respondent: The respondent resolved to remain anonymous in the publication of this report.

Description of tax and/or budget monitoring initiative: The core mandate is to ensure maximum compliance with all relevant tax laws in order to ensure a sustainable revenue stream for government, trade facilitation and a controlled and safe flow of goods across the country’s borders.

As part of our mandate, we offer education and training to institutions and agencies in relations to our work. Steps to Pay Income Tax Due. There are four main components of taxes in Ghana, namely, taxes on income and property, taxes on domestic goods and services, international trade taxes and Value-Added Tax. Generally, tax reliefs it includes some or all items of income less

expenses and other deductions. Under Ghanaian income tax laws all taxable persons are entitled to a consolidated relief allowance of 20% of gross income plus higher of 1% of gross income

Types of Reliefs: Marriage / Responsibility Relief. This relief is granted to a resident individual who takes care of his wife or her husband or takes care of at least two children. The relief is GH¢1,200 per year. Child Education Relief, Disability Relief, Old Age Relief, Aged Dependent Relative Relief, Educational Relief and Mortgage Relief

As an institution, there exist some challenges of tax administration in Ghana which will be relevant to this research work. Various challenges such as complex tax structure, tax evasion, and inadequate logistics are making taxation difficult in Ghana. It is very instructive to note that all these challenges reduce the amount of revenue generated by the Government.

Monitoring work include marginalized populations: I believe the issues of vulnerable and marginalized groups has been captured and catered for by central government through its respective institutions and agencies. I believe minister of finance annually announces packages to mitigate the vulnerable in the society. It is better to indicate here once again that, the authority has only one mandate “mobilize revenue for the state”.

I believe in Ghana, civil society groups have played an important role in training sections of citizens, and equipping them with the tools they need, to engage in taxation at a larger scale, reflecting the comparative strength of Ghanaian civil society

For example, the STAR (Strengthening Transparency, Accountability and Responsiveness) initiative in Ghana coordinates grants to local CSOs to help them implement transparency and accountability programming at the local level.

I as well understand some partners have conducted pre-budgeting surveys among citizens in their communities and used funding and technical support from STAR-Ghana.

Another example is the **IncluCity** programme. These joint trainings including both citizens and governments increased understanding of their respective roles and responsibilities and increased trust between them.

On the issue of the LGBTQ community, I do not think it would receive attention of any government institution for now though there has been reports of their existence.

Notwithstanding these, I do not know any Direct GRA owned engagement at the District and set-light branches, there is no such opportunity or avenue to engage such groups directly, but I believe at the national level where major decisions are taken, they may have space for them.

Existing barriers for different groups: I do not believe there are any major barriers apart from communication and systemic but if there are more I would not be in the known since they have not been reported to me or to the attention of the authority.

Recommendations would you put in place to ensure that barriers are addressed: Admittedly I have limited relationship within the activities of these groups of people in the country but with my background as tax officer, I would attempt to recommend the following for actions.

- a. Civil society in unique cases, lead to large-scale protests and bargaining related to taxation, I would rather suggest that in most contexts the most effective roles for civil society are as translators, enablers, and trainers in facilitating dialogue and engagement. While there is an important role to be played by large advocacy networks with targeted expertise in pressuring government for greater accountability and understanding around taxation, the reality may be that successful tax-accountability outcomes may have limited reach beyond a narrow constituency of activists. Rather than trying to broaden support for tax reforms, it may be more impactful to ‘localize tax advocacy efforts to make tax issues more salient to the majority of taxpayers. Through the CSO platforms, a larger number of marginalized groups would be engaged.
- b. Civil societies should be given the opportunity to provide training to enable broader taxpayer engagement and to shift the power dynamics of engagement. This may involve equipping citizens and the marginalized groups in the society with a clearer understanding of both the legal avenues for engagement and the types of legal demands that they would be empowered to make.
- c. Civil societies’ tax campaigning should focus on simple messages and activities rather than engaging in the finer details of tax laws. These campaigns should focus on clear and accessible messages, such as ensuring compliance by the wealthy,

accounting for tax revenues within government budgets, and monitoring public expenditures. More particularly, I suggest that local campaigning could benefit from making efforts more responsive to local priorities by focusing on local fiscal burdens, developing locally owned and small-scale research and advocacy initiatives, supporting taxpayer education and dialogue with government, and strengthening links between tax and expenditures

- d. Government through the GRA and other state agencies develop prudent engagement plan or policy on tax and budget for the vulnerable and marginalized groups and ensure strict adherence.

Concluding remarks: Respondent was satisfied the engagement and resolved to remain anonymous in the publication of this report.

Feedback from the Parliamentary Select committee on Finance

Respondent: The respondent resolved to remain anonymous in the publication of this report.

Description of tax and/or budget monitoring initiative: The Finance Committee is composed of 25 Members to which Bills and inquiries relating to finance and the economy generally are referred. The committee is set to examine agreements on international loans and also monitors the foreign exchange receipts and payments or transfers of the Bank of Ghana in and outside Ghana and reports on these to Parliament once every six months.

The parliamentary committee on finance makes recommendations to the National Assembly and the National Council of Provinces. monitors the implementation of the legislation and policies governing the institution, as well as the implementation of its recommendations to the Executive Arms of governance in the country.

The Finance Committee provides financial analysis, advice, and oversight of the organizations budget. Their sole responsibility is to ensure the institutions and agencies under government machinery operates with the needed financial resources to provide programs and services to the country.

Effective finance committees require staff to provide highly contextual reports clearly communicating the organization's financial and cash position, its adherence to the budget, its allocation of resources toward the accomplishment of its mission.

Monitoring work include marginalized populations: As indicated earlier, parliamentary works with institutions and government agencies but not directly with the end users critically and is directed by the speaker of the house.

Existing barriers for different groups: I do not believe there are any barriers but if there are any I would not know of any since they have not been reported to me or to the attention of the committee.

According to the categories provided as vulnerable, the select committee in parliament does not directly engage any of these categories of individuals and as indicated, apart from the LGBTQ+, and to the best of my knowledge and parliamentary work over the years, all the other groups have been equally engaged.

Recommendations would you put in place to ensure that barriers are addressed:

1. Through the CSO platforms, there should be quarterly engagements with policy makers and implementation to be informed of their activities and plans.
2. The vulnerable and marginalized groups should as well avail themselves for any opportunity to their welfare.
3. The committee or select committee through ministries responsible for the vulnerable groups activity engage them in all their plans.

Concluding remarks: Respondent was satisfied the engagement.

Feedback from Plan International Ghana

Respondent: The respondent resolved to remain anonymous in the publication of this report.

Description of tax and/or budget monitoring initiative: Plan International main intervention is to sponsor children with good education, health care, uphold children's right, and ensures there is no discrimination against children. Plan International is not involved in any tax and budget monitoring initiatives. However, there is a network called Plan Alumni Network which is made up

of past sponsored children (age 25-40 years) who have taken up the social responsibility to give back to the society. They can be found in the Eastern, Volta, Central, Greater Accra region and Wa in the Upper West region but only the Eastern region Alumni network is involved in the budget plan at the district level, advocate for the youth in budgeting in the District Assembly plans and looks at what the youth can benefit in terms of procedures. Those in the other regions have their own agendas and may be doing other things. The Network has a coordinator whose mandate is to coordinate the Alumni's activities by helping them pull out proposals. It is a flexible network and designs its own activities, thus, Plan International does not have any relationship of accountability with the Alumni network. The Alumni coordinator is usually in charge but can work with anybody depending on the programs they choose to engage in.

Monitoring work include marginalized populations: At Plan International, we recognize children between ages (0 – 10) as kids, (11- 19) as teenagers/ adolescent and (20 – 24) as young people. Depending on what we do, any other ages above 24 is not recognized by Plan International

Existing barriers for different groups: I would not know of any barriers for the Alumni network as they don't report to Plan International and are free to address any social issue depending on their capacity. We work with persons with Disability in the capacity of skills training not tax and budget monitoring initiatives

Recommendations would you put in place to ensure that barriers are addressed: I'm not too informed about the Alumni's activities but engaging in this interview I believe is a learning process to know there are other categories of vulnerable groups and the need to involve them in tax and budget monitoring initiatives. Creating such awareness on these issues with the Alumni Network may help them incorporate these vulnerable groups into their programs.

Concluding remarks: Respondent was satisfied the engagement.



Participants sharing their individual experiences as part of the Tax and budget monitoring initiatives team during the field research

Mr. Sofo-Ali Akpajiak, team lead of the Country Coordinating Mechanism (CCM) team gave a general overview. In his introductory remarks.

What went well during the visit?

1. Team assigned to the task complemented each other very well. In cases where the respondents intended to be evasive, other team members came in to ensure that the right information was extracted.

2. There was proper coordination and Team were punctual to all scheduled interviews.

Interviews were conducted with utmost professionalism

- What lessons are available from the field research?

1. There must be a need for intentional grassroots/end user engagement not only policy makers from the regional perspective.

2. Engagement of end users or beneficiaries of these policies or intervention to know if these tax initiatives have any material effect on their livelihoods.

3. There must be a focus on the practicability of these tax and budget initiatives on the field. It is one thing drawing up policies and another to effectively implement these policies to the end users or beneficiaries. Assessment of these policies or initiatives must be done periodically,

- Challenges faced on the field?

1. It was established that some respondents were unwilling to provide the requested information in the context for which it was asked. Some of the respondents chose to be evasive or vague in their responses.

2. There was not effective communication and flow of information from the team lead at the beginning of the field work.

3. It was established that most of the respondents had little to no knowledge of the existence of Key and marginalized populations in their diversities hence there was a need for capacity building for these policy makers to determine that there were different types of marginalised groups with their own individual problems that needed to be addressed rather than developing policies that do not cater to all marginalised groups but a specific few.

4. Some respondents were not forthcoming due to fear of harassment or risk of losing their jobs. This made access to information very challenging despite the opportunity to remain anonymous.

5. There was inadequate financial resources to promote advocacy for marginalized population initiatives.

6. The CCM Secretariat in Ghana was in transition, and this made it very difficult to get hold of CCM Secretariat staff. However, members of the CCM Board, representing various constituencies were interviewed.

Feedback from CCM Board Member representing Persons living with or affected by HIV

Respondent: Madam Elsie Ayeh, President, NAP+ Ghana

Description of tax and/or budget monitoring initiative: NAP+ is an organization which exists to ensure that PLWHIV have good health care and can live their lives to the fullest without any discrimination. It exists all over the country, former ten regions but now twelve out of the current sixteen regions. Processes are being put in place for an entire coverage in the country, that is, the remaining four regions. Due to the stigmatization, around HIV, especially the issue of self-stigmatization, this has been a bit challenging. People are not ready to take positions even after knowing their statuses. Those also ready to take positions are not well educated hence they may be handicapped in taking these positions.

Reaching out to these persons have however been great but due to certain set standards, not much can be done in the level of engaging them for these positions. Regardless, ways of getting these persons involved are underway as well as finding means of filling other aspects of the positions.

Monitoring work include marginalized populations: NAP+ works with all marginalized populations. Citing an activity which began about two years ago, PLHIV Stigma Index study, which sought to probe into intersecting stigmas that PLWHIV in all our diversity experience, having in mind, Universal Health Coverage, that is, having the right to health care with no financial barriers, this study involved all marginalized groups except drug users, specifically those who inject drugs. This was as a result of lack of information on persons who inject drugs. Also, there was the need for a better understanding the field. Information available in that period stated that the largest number of people involved in substance abuse were those addicted to marijuana, which is not actually considered as a drug although it has similar effects to its users. Also, these people were mainly JHS students who are minors. What is available now is where to locate them, however getting closer to them and being accepted is another hurdle. Fortunately,

there is an ongoing research involving persons who inject drugs so more information would be collected from that. Much information was collated during the study and the report is expected to be ready by the end of the month should there be no challenges. Main focus of the study was to ensure that the right information is gathered to avoid guesswork, and to enable the group advocate effectively, specifically and meaningfully, ensuring that the vulnerable and all other people have access to quality healthcare.

Existing barriers for different groups: Stigmatization, especially self-stigmatization. Many people are not willing to accept their fate hence would prefer to wallow in misery and stay away from society.

Societal stigmatization. Those willing to come out are mostly rejected by society.

Access to information resulting from the fear from being attacked. With drug users for instance, one may not be aware of the specific drug the user is on and its adverse effects hence it becomes a challenge getting close to such persons to retrieve necessary information from them.

Recommendations would you put in place to ensure that barriers are addressed: It is my hope that when the group comes out with an advocacy, International NGOs such as SAA would be ready to support in addressing the goals of the group to reduce stigma.

PLWHIV would be very happy if community level stigma is addressed. They are willing to mention others. Duty bearers and influential people who are not PLWHIV are ready to come on board to address certain issues.

Feedback from CCM Board Member representing Private sector (Stop TB Partnership Ghana)

Respondent: David Kwesi Afreh, National Board Chairman, Stop TB Partnership Ghana

Description of tax and/or budget monitoring initiative: An organization tackling TB disease in Ghana. A partnership of the civil society, government, private sector and academia. The civil society forms about 90-95%. The government representative being the program manager of National TB Control Program and the private sector is represented by the Noguchi and School of Public Health as well as hundreds of Non-governmental organizations.

The common goal is to create a platform of partners interested in fighting TB, finding communities with TB cases and placing TB on a high political agenda in the country, joining hands with stakeholders for the mobilization of resources to achieve these through capacity building of the membership and advocacy.

This organization was formed in 2004. It has further metamorphosed into different levels of capacity. It has also been working with the Global Fund for some time now. Staffing is not a big issue. There are 3 staff members at the secretariat, a seven-member board and about 500 NGOs, being members of the organization. Being part of participatory Global Fund processes, it has not been deep at the beginning but now has a personal involvement in these processes for the past 5 to 6 years.

Membership cuts across all the 16 regions of Ghana. There is also a decentralization process to have Regional and District committees. Therefore, members in Greater Accra for instance would now have their Chairman to enable them deal with the regional authorities. Also, there is the district level which has committees with actors such as the pharmacies, schools, Ghana Health Service, District Assemblies to create a platform to advocate for TB elimination at that level.

Monitoring work include marginalized populations: This is not an organization that monitors other institutions. It is not into governance or accountability of institutions. Accountability on our part would be on the government and the Ministry of Health responding to tuberculosis. Its interest is in government responsibility, Ghana Health Service and Ministry of Health's responsibility in allocating resources to drive the tuberculosis elimination agenda.

Existing barriers for different groups: There are practically three major challenges. The first has to do with the challenge of resources, especially financial resources. The scope of work can only be determined by the amount of money available. Reaching hard-to-reach communities means that there should be motorbikes, fuel, volunteers, financial motivation, in-kind motivation and it is only resources that drive this. Due to the lack of resources, the organization would not be able to reach all the communities. The Stop TB Partnership for instance is engaging about a hundred NGOs with funds from the Global Fund system to find and screen communities but the funds are insufficient to cover all the regions and communities that need these services. Financial resources happen to be a big gap.

There is also the issue of stigma. Before entering certain communities, there are many barriers to encounter. It is difficult to break into an LGBT community in Ghana as well that of commercial sex workers. The fear of death is also a problem although TB is

curable. A household can reject a person infected with TB for fear of transmission. Self-stigmatization, community stigmatization and stigmatization from health workers pose a big problem.

Another barrier is the need to put TB on a high political agenda just as LGBTQ+ has gained a tremendous attention in the country. However, it has to take a Parliamentarian and committed power holders to help the organization drive its agenda and this has been a challenge.

Recommendations would you put in place to ensure that barriers are addressed: Ghana has signed onto the Abuja Declaration and is also a beneficiary of the Global Fund. There is the need for an increased health budget in parliament. Parliament's budget over the years has been hovering around 9.5% and 10% with the highest being 12% of total budget allocated to health. The Abuja Declaration states that if about 15% of the country's budget could be dedicated to the health sector, there would be a leap in universal health service delivery and the provision of essential services at the lower levels.

There exists over tens of thousands CHPS compounds in the country, but the question is "how are we empowering them?" There should be an increase in the health sector's budget. Ghana has received more than a billion dollars from the Global Fund over the period. Funding has however been reducing due to our performance based on the rules on impact of the grant, counterpart financing and co-funding. Government is responsible for setting indicators of procurement and financing, but it fails to do so, leading to the loss of resources.

The political actors, the Minister of Health, the Chairman of the Parliamentary Select Committee on Health, the Speaker of Parliament, Civil society must be very alert on the funding allocations to the country and what the counterpart arrangements are so the loss of grants can be halted. Attention should be paid to our development partners rather than concentrating on widening the tax net. There is only little the communities can do so if the system is empowered financially, actors can act. There is no doubt that there is some level of corruption. There is the need to account for the monies coming in and the society must be empowered to demand accountability from their leaders.

Feedback from CCM Board Member representing Key Populations (CEPHERG)

Respondent: Mac-Darling Cobbinah, Executive Director, CEPHERG

Description of tax and/or budget monitoring initiative: No, I have not participated in any of such initiative like tax or budget monitoring initiative just that I know about taxing and some initiative relating to the management of an organization. At the organizational level based on the projects we implement we prepare budget to support the activities and we are expected comply with the budget requirements and guidelines of the grant.

At the CCM level not really exposed to these kinds of initiatives but I think that they will usually select those who are supposed to join such initiatives or programs, but I don't think I have had such an opportunity in the past. As member of the CCM this will be my second term which means the fourth year. With regards to the organization, I work in we work with key affected populations specifically Men who have sex with Men and we do some general population in some instances where there was some security threat in terms of reaching out to Key population and mostly work through peer led outreach to reach our target population and that is how we do our programming.

But we do broadly human rights programming which was not part of HIV program but currently the HIV program we are implementing has some human rights components as well but then some of things we do are completely different from the other projects being implemented.

In terms of programming, we cover almost all the regions in Ghana but that relates to the former 10 administrative regions just that the HIV interventions are limited to some regions. In terms of the budget monitoring at the CCM level we go through what the budgets of submitted and implemented by PRs and try to get some understanding on the variances and that is a the level of CCM also at the organizational level we have systems to ensure that there is value for money and also ensuring that activities yield the desired results for example the Peer Educators and the officers are provided the necessary resources to reach out to their peers and automatically the key affected population receive the services.

We also have a system of monitoring where we just visit the field, and we meet with the community members in so doing we are able to ascertain if the community members are receiving the services or not and also there is also a system of constituency engagement where we visit the constituency and engage them on the global fund and other programs and policies and these are the ways we verify to see if the community is receiving the services.

Monitoring work include marginalized populations: I will specifically place LGBTQ and sex workers as part of the marginalized population our monitoring work focuses on because that is our target population for the program intervention we implement. We are to ensure that there is an increase in the uptake HIV services by this group, so the monitoring process mainly includes verifying the services data, constant engagement with the community and follow up to ensure that they follow through the full treatment cascade especially for those who test positive to HIV.

Our work mainly involves PLHIV, sex workers, LGBTQ+ (MSM or gays), youth, some people with disabilities and for what is missing I will say is the vulnerable groups mentioned above who are not in the targeted regions (regions not in project scope).

Existing barriers for different groups: In terms of the barriers, I will say generational gap. This because the older ones think that we have been through this young people thing before we are now older, and we don't want to mess up or get into the stage where we make a lot of noise or attract attention now, we are focusing on our jobs and we don't want to lose out jobs or dignity or integrity within the society let be in our one corner. The other one too is that the older ones can afford services

So, some will tell you I can walk to the pharmacy to buy K-Y gel and other forms of protective materials like condoms and lubricants the peer educators or CSO are sharing. The young ones automatically will not be able to walk into a pharmacy to buy or if they walk into such facilities, they might not have the means to pay so that is another issue.

Recommendations would you put in place to ensure that barriers are addressed: If it comes to the state or government I will say that the state should put in place process that will allow that some tax incentives are made available for those paying taxes to encourage people to pay tax because sometimes it is easier to pay taxes but you really see the benefit for instance when you need a tax clearance certificate for something important you find yourself begging for tax clearance certificate when it is something you paid for and should be given to you freely and fast but you rather find yourself begging or sitting for hours at their offices to acquire one.

Also with COVID-19 I think the government should have paid some tax reliefs especially SSNIT could have given some monies to contributors to cushion some of the hardship being faced but there was nothing like that so I think things like this should be streamlined to encourage others to contribute.

With vulnerable groups especially those not working or gainfully employed and are on some medication will need to be supported to adhere to medication.

Feedback from CCM Board Member representing Faith Based Organizations (Pentecostal & Charismatic Council)

Respondent: Respondent chose to remain anonymous

Description of tax and/or budget monitoring initiative: I have been involved in a number of public discourses on the national budget including the recent e-levy. I have been involved at the invitation of the organizers and scope has always been on the national budget. The 2022 budget stakeholder engagement that focused on health and social protection was organized by STAR Ghana and I participated in the meeting where issues of inadequacy of the budget for social protection and health was seriously discussed by a panel of experts. In terms of budget monitoring initiative, I have not been part of it. This is because the scope of my organization does not have it as part of the core activities and also, we don't have the competencies to implement such activities.

The organization I work with is more into advocacy work from the religious perspective on national issues and how it will affect the ordinary people, church members and vulnerable people. The description of vulnerable or marginalised groups in the questionnaire is not aligned with the definition of vulnerable group for my organization.

At the level of my organization, we do a lot of budget preparation which is basically administrative which focuses on logistics, staff, and some projects skills training.

My organization is national one with offices in the 16 regions at the national secretariat we have 6 staff.

Monitoring work include marginalized populations: I may not be able to answer questions based on the definition of the marginalized people this is because it is contrary to the position of my organization and hence answers provided do not include them – LGBTQ+ and sex workers

Yes, our work involve collaborating with other institutions in specific areas. Our work involves child labor and human trafficking as. In the past we have been involved in public education and anti-stigma programmes in the late 90s to 2000 when HIV was a big issue, the religious community rallied the Ghanaian population against stigma so in the past we had worked with PLHIV beyond that we have not done much.

For the other groups our health institutions like CHAG belongs to the Christian group so most of our work on health with respect to TB and malaria is implemented CHAG. My organization are at the level of advocacy and policy formulation. For People living with albinism, People with disabilities, and Drug users we don't do any intervention for them. For the Youth its respective to skill training and employment creation

Existing barriers for different groups: The barriers that exist I think is the legal regime which is an issue such that when perpetrators are apprehended what it takes to get successful apprehension is always an issue

Also, the lack of state sponsored social support system for children especially when they are rescued sometimes the parents are perpetrators, so it is not advisable to send them back to the parents. The state does not have a system or facilities to keep these

children to provide them with alternative support as pertains in advance countries.

As I said because of the nature of the people I work with tax does not come in since children are not supposed to work and hence, we can't engage the Government on that but sometimes we make advocacy for youth in skills training and entrepreneurial jobs and when we come across people with disabilities, we go the extra mile for them to be exempted from tax. Additionally, we have worked closely with the Government in the last few years to address challenges with youth unemployment which we tried to advocate for young people to access capital at favorable interest rate. This has led to the creation of the U-bank programme which was done in collaboration with the government to leverage on the entrepreneurial skills of the youth. Also, the advocacy has led to facilitating easy and fast registration of businesses because if you want to be an entrepreneurial and you cannot register your business then you cannot access funds or tax exemption. These complains were received from the Youth who also mentioned that GRA is also a stumbling block in accessing tax reliefs especially registering for tax clearance certificate they face a lot of issues and are sometimes required to pay unapproved charges. So, our advocacy has led to the discussion of these issues at various forums

The U-Bank has not taken off. It's still at the policy level but some youth entrepreneurial programmes were piloted last year based on which the discussions fed into the U-bank concept. So, no monitoring has been done but once the concept is approved, we will set in the monitoring processes.

Recommendations would you put in place to ensure that barriers are addressed: Basically, we need the legal reforms for the issues about child trafficking and child labor and the Government's commitment in providing the necessary facilities and protecting these vulnerable children and prosecuting the perpetrators

Feedback from CCM Board Member representing Women and Children Interest Groups (Hope for Future Generations)

Respondent: Cecilia Senoo, Executive Director, Hope for Future Generations Ghana

Description of tax and/or budget monitoring initiative: A health NGO with its primary focus on advocacy for PLWHIV under the NFM 3 which is an ongoing project, TB under the recently ended NFM 2 project, Malaria and persons living with disabilities under the Somubi project. Also, the organization works with young people and women. It has been in existence for the past 20 years.

There is the integration of disabilities into the programs of the organization where a number of people especially the blind are supported. Existence is in all the 16 regions, with offices across the country. There is about 65 staff across the regions. Budget and monitoring is often done for immunization because of children through engagement with Parliament, Finance and Health ministries.

Monitoring work include marginalized populations: The organization works with many young people living with HIV with different interventions. Currently on the database, they are about 700, although they were initially 14. Children have been mobilized in 7 regions but still scaling up. It began in Greater Accra region but through the aid of the French Embassy, other regions were reached. The UNFPA also supported in the engagement on livelihood. Mobilization has been done in the Western region, awaiting engagement.

They are engaged on several occasions and some of them, currently 2 are working in the office, with one in the regional office. Also, they are engaged in internships and now 2 of them are with the office.

On the blind, there is one individual who has been sponsored through his university education and is currently in the Ghana School of Law. He is a member of the Board for persons with disabilities.

Existing barriers for different groups: Policies of mental health and persons living with disabilities are not being enforced. There is an inactive board due to resource constraints and due to discrimination; their issues are not being addressed. The government must create more opportunities for these people as it is currently not doing much. Even the DACF is not received regularly. Stigmatization is still on the rise. A question on the diversion of attention and resources from HIV to COVID was responded in the affirmative.

Recommendations would you put in place to ensure that barriers are addressed: Laws must be enforced. Government should empower the board and put the policies to work. Levels of stigmatization need to be addressed drastically.

An issue of parents in Nkwanta hiding their 10 year old child due to a disability was raised. This child is not allowed in the public domain but always locked indoors. The Social Welfare has not done anything to get this issue addressed.

Feedback from CCM Board Member representing Professional Associations (TB Voice Network).

Respondent: Jerry Amoah Larbi, National Coordinator, Ghana National TB Voice Network

Description of tax and/or budget monitoring initiative: Scope of work with area of focus is basically on health, specifically on the prevention of TB. GNTBVN is an organization that seeks to cure TB patients. Membership cuts across the country, working in the districts. The organization has about 101 TB champions, working as volunteers in all 16 regions as well as about 100 volunteers aside the TB champions and a current of about 5 at the head office in Accra. The organization has been in existence since 2007. The institution basically monitors commodities, the work of volunteers in the communities, activities per the given interventions, grants given to the country, who is in charge of receiving grants and what these grants have been used for.

Monitoring work include marginalized populations: It depends. PLWHIV and TB communities are well engaged and the national response during proposal writing, submission of proposal, grant making, and presentation of grants involves all these groups. The whole process includes these groups.

Existing barriers for different groups: There are gaps that are needed in engaging communities for the process of grant making. There is a gap in financial resources which are oftentimes limited. There is also the issue of empowering communities in capacity building and advocacy.

Recommendations would you put in place to ensure that barriers are addressed: There should be more work on advocacy, training and building capacity.

Initiatives at the district level where marginalized populations are involved to solicit their idea within the district before regional and national levels.

Feedback from CCM Board Member representing NGOs/Community Based Organizations (Ghana Coalition of Health NGOs)

Respondent: Bright Amissah Nyarko, National Chairman, Ghana Coalition of Health NGOs

Description of tax and/or budget monitoring initiative: Scope of work is in health. Present in all regions and over 200 districts. Area of focus is health advocacy, demand mobilization, social mobilization and advocate for the inclusion of marginalized and vulnerable people. Currently working with 7 staff. Organization has been in existence for 20 years. Major sector monitored is the health ministry, the Ghana Health Service, and other agencies within the ministry. Collaboration with FDA, NHIA, GHS, regional and district offices, CHPS.

Monitoring work include marginalized populations: PLWHIV, Malaria, Persons with disabilities. Services include counselling and testing, screening, nutrition, inclusion in planning and advocate for support for these marginalized groups in society. Over the years, the organization has been able to advocate ensuring that these persons are reached with care and access to quality health care. Within this period, there have been activities to bridge the gap and draw them closer to the society. They are also included in planning in order to be accepted in the country, thus advocacy for inclusion, specifically under the Global Fund and CCM.

Existing barriers for different groups: Personality issues. For instance, LGBTQ+ groups are most vulnerable and easily tagged in society hence are unable to identify as such freely. There is also the issue of financial challenges. Externally, there are bureaucratically challenges. There are so many gaps when it comes to reaching out.

Most of these persons self-stigmatize. They are not ready to reveal themselves to be helped. There is also the challenge of lack of confidentiality especially with the health personnel. Most people would rather hide in their shells rather than go to the hospitals. This is however being worked on.

A question on whether or not COVID issues seem to have surmounted other existing challenges such as HIV, TB, Malaria was responded in the affirmative. So much attention has been directed to tackling COVID, leaving behind the others that have been with us since time immemorial.

Recommendations would you put in place to ensure that barriers are addressed: Intensification of education. Integrate programs for COVID to solve existing challenges (HIV, TB, Malaria, etc.)

Marginalized persons should be able to canvas for advocacy and resources for themselves because associations already exist. There should be capacity building to reduce vulnerability. Skills should be utilized; others brought on board to fight stigma and project needs to the larger community to be accepted.

How does Tax and Budget monitoring impact health and educational needs of marginalized populations?

Facilitator: Mr. Martin-Mary Falana, Executive Director, Kids and Teens Resource Center, Nigeria

Definition of Marginalization: Marginalization is forcing a person or a particular group of a particular society to be away from the mainstream of the society by denying him or it all the rights and opportunities for developing himself or itself by getting education and participating in such developmental activities.

Participants were asked to share their opinions on what the word marginalization meant to them especially to situate marginalization in the context of their setting. From this exercise, it was determined that there were various forms of marginalization that affected individual and Key minorities and these forms of marginalization differ from one marginalized group to the other.

Challenges affecting the health of marginalized populations: After determining what marginalization in its various forms were and how it affected each Key and marginalized population differently, there was a discussion on the various challenges affecting the health of marginalized groups. A lot of issues were raised but not limited to the following:

1. Proximity Does Not Equal Access To Health Care
2. Attitudes of Health Care Providers!
3. Low quality of health care
4. Low utilization of formal health services
5. Lack of roads, water, sanitation
6. Over-crowding
7. Unemployment, crime and poverty

Definition of Discrimination: Discrimination is treating different categories of people of a society or group in different manner that some categories among them are treated with injustice and prejudice by denying them privileges that are offered to the other categories because of some hidden causes.

Participants shared their individual experiences of the forms of discrimination they have faced. A participant who happened to be a person living with albinism shared his experience of how he went to a pharmacy to purchase condoms and he was met with unsavory comments. Another participant who happened to be a sex worker shared for she was discriminated against at a health facility based on her line of work. A participant living with HIV expressed how individuals in her neighborhood discriminated against her even to the extent of refusing her the opportunity to purchase items from shops within the neighborhood. A participant who also identified with the LGBTIQ community shared how he was discriminated against in a public transport vehicle by virtue of his perceived sexual orientation.

Definition of Social Exclusion: Social Exclusion is making a person or a particular group of a particular society out of the social order by denying them even the most primary human rights. It is a severe than marginalization that in marginalization, such groups enjoy the basic rights, though they are forced to remain at a corner of the society without getting opportunity for developing themselves, as the privileged groups do.

Based on discussions it was evident that Marginalization and Social Exclusion Occur When there is Social Discrimination

Individual discrimination: Individual discrimination is when an individual is denied the provisions and rights given to others in a society on account of some prejudice.

Individual discrimination occurs in families, in classrooms, and at times in society itself on account of prejudice of parents, lack of skill in classrooms, or because of some epidemic called AIDS.

Definition of Social Discrimination: Social discrimination occurs when a particular group of a particular society is denied the provisions and rights given to other groups in that society on account of their existence in a particular gender, religion, caste, race, linguistic group etc.

Here rights are denied not on the basis of one's individual traits or characteristics, but on the basis of the social background that he belongs to.

Definition of positive discrimination: Positive Discrimination is some special privileges and reservation offered to the

marginalized groups, in different developmental areas like education, employment, administration etc. to fetch them, too, into the mainstream of the society.

It is also known as compensatory discrimination on the argument that they were marginalized on account of different historical and social factors.

There was a group exercise to proffer solutions or improvement strategies to tackle improved access of marginalised and vulnerable populations to healthcare services and educational services

Key points/Recommendations

1. Nothing should prevent the State from making any special provision for men and YOUTH on grounds of religion, race, caste, sex or place of birth.
2. Nothing should prevent the State from making any special provision for women and children on grounds of religion, race, caste, sex or place of birth.
3. There must be respect for fundamental human rights
4. There must be zero tolerance against all forms of discrimination
5. Equal opportunities for all and not the privileged few
6. Repeal discriminatory and punitive laws against LGBTIQA communities
7. Access to quality healthcare and education is a right for all
8. Capacity building for state actors/law makers to improve their knowledge on all socio-economic issues impacting marginalized and vulnerable populations.



Mr. Martin Mary Falana delivering his presentation on **How does Tax and Budget monitoring impact health and educational needs of marginalized populations** with a cross section of onlooking participants

Description of the success of this project – Using Mentimeter: Participants using Mentimeter evaluated the success of the project as seen below:



Wrap of Day One: Mr. Luc Armand Bodea, ICASA Director gave the concluding remarks for Day 1. He gave a recap of the day’s activities and highlighted the salient points from the days presentation and discussions. As reiterated, he raised concerns that civil society organizations should come together under one voice. He stated that there must be consultative discussions with representatives of civil society organizations and marginalized and vulnerable populations during budget hearings and formation. He also stressed on the need for capacity building of our law and policy makers to strengthen their abilities to develop policies that go to positive affect the lives of grassroot, marginalised and key populations. He also mentioned that there must be counter checks and balances in the form of quarterly evaluations to ensure that these policies are positively changing the lives of marginalised and vulnerable populations for the better.



Mr. Luc Armand Bodea delivering his concluding remarks for Day one

DAY TWO OF THE KNOWLEDGE EXCHANGE WORKSHOP – 31ST AUGUST 2022

Arrival and registration Arrival and registration took place from 8:30 to 9:30AM. All participants were given a folder which contained materials such as a notepad, pen, print out of the agenda, and a bottle of water for the workshop.

Topic: Expanding the network of engagement of marginalised and Key populations with experts and collaborating partners for sustained human rights advocacy efforts.

Facilitator: Phillipa Tucker, European Disability Forum

The Facilitator informed participants the discussion will centre around a broader conversation on inclusivity, diversity and impact as applied to the project. The design implementation of the full circle tax watch monitoring for marginalized populations project was about two years in the making with collaboration from many civil society organizations and state actors across three countries (Nigeria, Ghana and Mali).

There was enormous amount of research of diversification on the way that we work, and the research showed that human rights defenders that worked in diverse groups had four main strengths:

1. Flexibility
2. Resilience
3. Expertise
4. Excellence

Flexibility – There is a greater flexibility amongst groups that have greater diversity. This is the diverse nature of the group allows all other marginalized groups to assist or play roles in others stead which leads to inclusivity and better impact

Resilience - The ability to outlast shocks or outlast a challenge - There is greater resilience amongst these hybrid or diverse groups due the different types of responses and the various groups that can step up and assist when necessary. Respond

practical impact in diversity and the research there was a greater

Expertise – There is a deeper and broader expertise due to the diverse nature of the group and brings together diverse expertise

Excellence – Work done by a diverse NGO collective is seen to be of a higher impact and is of greater excellence

Attitudes and Actions

Build capacity of the North: Most often Africans or African led NGO or civil society initiatives tend to focus more on advocacy to the Global Fund, UN HQs in Geneva and New York etc. However, as human rights defenders there is a very need for Africans/African led Civil society organisations (CSOs) to build the capacity of the global north, Most of Europe do not understand our landscape, they do not understand our human right's needs, they do not understand the way that we work and due to that lack of knowledge/capacity, they try to drop solutions on us even though they have the best interest but do not have the knowledge.

Learn about ourselves, our contributions, document and promote this information: We do not promote our impact or our work as much as we need to and as much as we could. A lot of our work and contributions go undocumented often because we do not have the human resource cover and there is the need for awareness in promoting our work and our impact more. Most often than not, the funding partner that sits on the Global Fund promotes our work and gets the credit

Continue our own ways and explain to others: In many ways, implementing projects, we try to adapt to the global north. Due to the lack of knowledge and their lack of capacity. We need to share on how and why we do things and methods to share them and not necessarily adapt.

Understand the need for allies and solidarity versus divide and conquer: There is a need for allies for systematic conquer. We need to stand together and support one another.

Impact Discussion Exercise

Participants were asked to give a mark from 1 to 10 to assess each objective or impact indicator of the project.

Objective 1: Improve institutional support for inclusion of marginalised groups to proactively engage with tax policy reforms and budget monitoring.

Objective 2: Improve understanding of budget and fiscal monitoring, pro poor tax policy, efficient tax collection and budget allocation by organisations addressing the health and educational needs of marginalised populations.

Objective 3: Expand network of engagement of marginalised and key populations with experts and collaborating partners for sustained human rights advocacy efforts.

Objective 4: Improve standard of living of the marginalised populations through meaningful engagements and demand for rights from political leaders.

15 participants rated each objective the full circle tax watch monitoring for marginalized populations. See outcomes below:

Rating Table

Score	Rating
10	Excellent
9-8	Very good
7-6	good
5	Average
4-1	poor

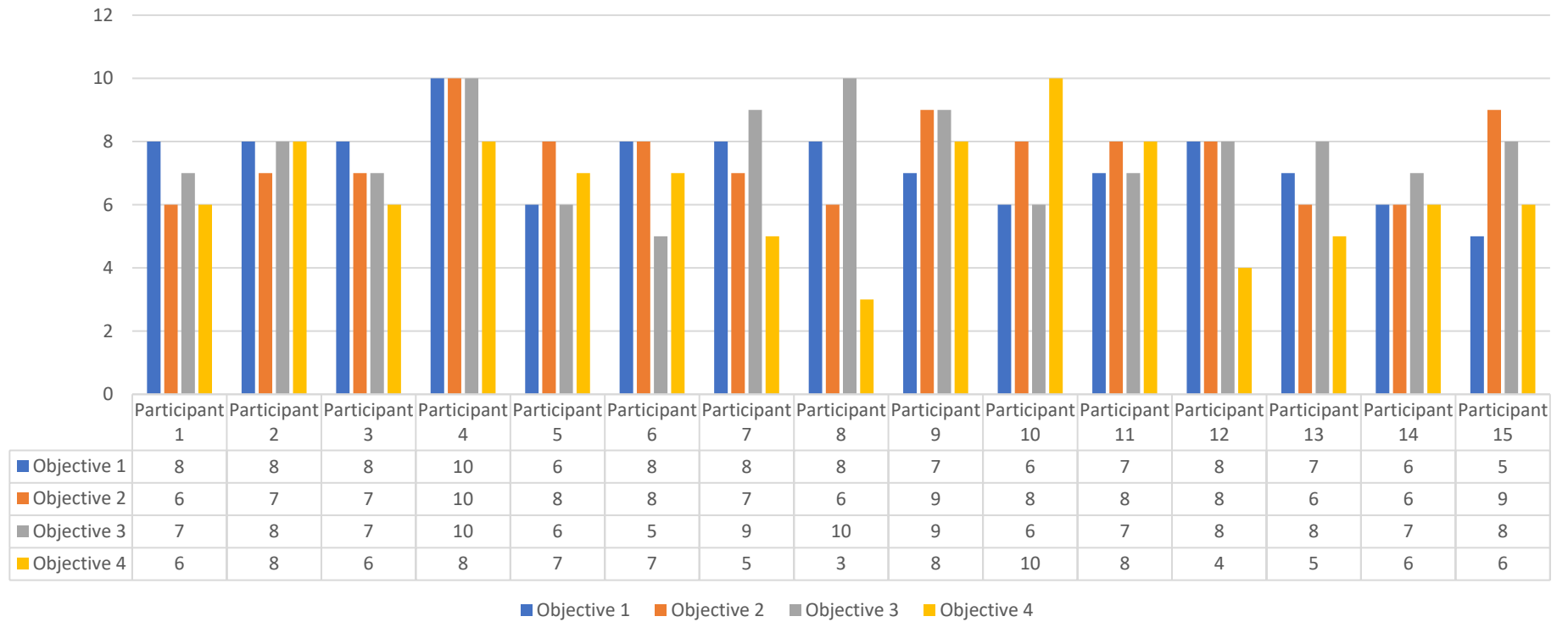
For **Objective 1**, 46.67% of participants rated very good. 40% of participants rated good. 6.67% rated excellent and 6.67% rated average.

For **Objective 2**, 46.67% of participants rated very good, 33.33% of participants rated good. 6.67% rated excellent and 13.33% did not rate this objective.

For **Objective 3**, 13.33% of participants rated excellent with 40% of participants rated very good. 33.33% rated good with 6.67% rating average. 6.67% did not rate this objective.

For **Objective 4**, 6.67% of participants rated excellent with 26.67% of participants rated very good. 40% rated good with 13.33% rating average. 6.67% rated poor.

Assessment of Impact indicators/Objectives



Participants were asked to highlight the strength of the project based on their experiences. See below propositions from participants

1. Built my capacity on the different aspects of marginalised populations, ways in which marginalization in within marginalized groups occur. - **Anonymous**
2. Increased knowledge in tax and budget monitoring as well as increased capacity in advocacy and accountability - **Anonymous**
3. Broadened understanding in networking and research for advocacy work. -**Newton**
4. Project has been enlightening and engaging as it has detected the various gaps and problems created as a result of the lack of attention towards marginalized groups in terms of budgeting and education. - **Anonymous**
5. The project has raised awareness to institutions responsible for the needs of marginalized populations - **Dennis**
6. The project has been able to bring together one united voice that is ready to defend marginalized groups - **Emmanuel**
7. Project has awakened the consciousness of the targeted marginalized populations. - **Sofo**
8. The project has enhanced my skills of engagement and communication with different groups of people. - **Anonymous**
9. The project revealed our ignorance on accountability for action. It also woke the institutions responsible for marginalized people to do their work meaningfully. – **Joshua Dziwornu Narteh**
10. The understanding of budget and fiscal monitoring and related tax policies for that affect the marginalized communities were the strength of the project. - **Fischere**
11. Built my capacities and experience in teamwork. The collective efforts of different organizations and personnel working together and support each other's weaknesses and improved each other's strength. – **Abraham Sowah**
12. It also gives a broader view on issues and topics relating to marginalised groups. - **Anonymous**
13. We should include more young people and people who inject drugs. - **Esther**
14. Exposed the gaps, policy wise and at the grass root level affecting marginalised populations. - **Anonymous**
15. Raised awareness on the 15% allocation on the CCM budget to community advocacy and engagement. - **Anonymous**

Participants were also asked to highlight in a paragraph about the personal impact the project had on you

1. The importance and recognition of marginalized groups in tax and budget allocation. - **Anonymous**
2. I have been informed and enlightened about the need to engage institutions involved in tax budgeting (15%) and monitoring to marginalized groups. - **Anonymous**
3. Project serves as a means of monitoring and sending feedback to policy makers and implementers. - **Newton**
4. Built capacity to be able to educate more people on advocacy for tax and budget monitoring in the marginalised population space. - **Dennis**
5. The project has enlightened me to know that the government has an allocation for certain marginalized groups and through government agencies such as the GRA.
6. The project has empowered me to collaborate with other marginalized groups for effective achievement of tasks. - **Emmanuel**
7. I have been empowered about my rights as a marginalised individual. - **Sofo**
8. Increased knowledge on the gaps in budget allocation for marginalized groups. - **Anonymous**
9. Project has exposed the need to focus on issues related to tax and budget in my engagement with policy makers – **Joshua Dziwornu Narteh**
10. The tendency of expanding networks of engagements of marginalized and KPs and the collaborative effort to sustain human rights advocacy. - **Fischere**
11. The project has enhanced my skills of engagement and communication with different groups of diverse people. – **Abraham Sowah**
12. It has given me exposure to know the key people that can be held accountable. It has also exposed my lack of capacity in terms of tax budgeting and monitoring and accountability. - **Anonymous**
13. It has helped in creating awareness on the issues of exclusion and discrimination through policy and budget processes. – **Esther**
14. Improved my dialogue, negotiation and research skills as well as increase my appreciation/knowledge in tax monitoring and processes involved in budgeting. - **Anonymous**
15. Awareness of the 15% budget allocation from the CCM Budget to marginalized and vulnerable groups. I was also empowered to know my rights and the importance of being a taxpayer in order to advocate for rights of marginalized populations. - **Anonymous**

CONCLUSION

This research workshop was successful with delegates from within the 10 categories of Key and marginalized population in attendance. However, challenges with COVID-19 and the new variant could not allow us to implement the phase two. We do believe that phase two will be completed by end of February 2022, as we have noticed there has been a decline in the number of positive cases in Ghana.