

FULL CIRCLE TAX WATCH FOR THE MARGINALIZED POPULATIONS

RESEARCH WORKSHOP

IMPLEMENTATION PHASE



5TH – 8TH JULY 2021

THEA VILLA HOTEL, ASHALE BOTWE

ACCRA – GHANA

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EXECUTIVE SUMMARY

The Society for AIDS in Africa (SAA), organizers of the International Conference on AIDS & STIs in Africa (ICASA), a member of the consortium with the Peer Review Forum, Accountability International, Kids & Teens Resource Centre and ARCAD SANTE Plus is jointly embarking on the Full Circle Tax Watch Monitoring for Marginalized Populations sponsored by VOICE (UK).

This project aims to empower marginalized populations in Ghana, Mali and Nigeria with the skills to improve accountability around budgeting and tax monitoring as a means to improve access to social services, health and education for marginalized communities.

Long term objective (5 years): Greater accountability to marginalized communities in tax and budget policy and practices in Ghana, Nigeria, and Mali.

Medium-term objective (2 years): The greater inclusion of marginalized communities in tax and budget policy and practices monitoring dialogues and initiatives in Ghana, Nigeria, and Mali.

Activities:

1. Conduct research (participatory action research) 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, and finally to make recommendations for the inclusion of marginalized populations in existing budget and taxation initiatives.
2. Conduct research to document and critique the current budget expenditure on marginalized populations by Country Coordinating Mechanisms (CCM), including examining whether the Global Fund policy that 15% of CCM budgets goes into community engagement. We then will make recommendations on how to improve inclusion and institute actions by marginalized populations to facilitate implementation of these recommendations.
3. Conduct training to improve knowledge of stakeholders working in existing budget monitoring initiatives, to improve their inclusion of marginalized populations.
4. Conduct training in engagement with tax and budget policy and practices at national, provincial and municipal levels for marginalized populations.
5. Conduct face to face advocacy meetings, using briefs, with in-country stakeholders on tax and budgeting.
6. Create knowledge sharing workshops to improve knowledge of stakeholders working in existing budget monitoring initiatives, to improve their inclusion of marginalized populations in their projects.

Methods:

1. Participatory Action Research to conduct the research components of the project.
2. Knowledge exchanges: Mutual sharing of knowledge between experts in particular fields (tax and budget people with marginalized people and human rights); and between the project partners in each country (Ghana-Mali-Nigeria): these exchanges prevent a teacher: learner dynamic and instead create a mutual growth dynamic.

In line with the above, the Society for AIDS in Africa in collaboration with in-country stakeholders, The Ghana Revenue Authority (GRA), CCM Ghana, Oxfam in Ghana, Plan International Ghana and ASDAG with partners Accountability International and Kids & Teens Resource Centre organized a 4-day training research workshop from 5th – 8th July 2021 at the Thea Villa Hotel, Ashaley Botwe, Accra Ghana, involving 10 subgroups of marginalized populations making up 28 participants as listed below:

1. People living with Physical disabilities.
2. People with hearing loss.
3. People living with HIV.
4. Visually Impaired people.
5. People who inject drugs.
6. People living with Albinism.
7. Female sex workers.
8. MSM.
9. Transgender.
10. LGBTIQ.

AGENDA

FULL CIRCLE TAX WATCH PROJECT

RESEARCH WORKSHOP -IMPLEMENTATION PHASE (GHANA)

DAYS	TIME	SESSIONS	PERSON RESPONSIBLE
DAY 1	09.30-10.00	Arrival, Registration and Climate Settings	Marginalized Populations
	10.00-10:15	Welcome & Training Objectives	Mr. Luc Armand Bodea, Society for AIDS in Africa
	10.15-10.45	About the Project	Phillipa Tucker /Martin Mary Falana
	10.45-11.45	Opening Ceremony (Oxfam, Plan International, GRA, UKAID, CCM, CSOs)	Dr. Henry Nagai, ASDAG
	11:45 – 12:45	Situation Analysis: 1. Current situation on Tax and Budget Monitoring in Ghana	Ghana Revenue Authority /Plan International
	12:45: 13:45	Situation Analysis: 2: Marginalized Populations	Marginalized Populations
	13.45-14.45	LUNCH TIME	All
	14.45-15.45	Situation Analysis: 3. CCM & Marginalized Populations Engagement	CCM Ghana & Marginalized Populations
	15.45-16.00	Wrap up and Close	Dr. Henry Nagai, ASDAG
DAY 2	09.30-09:50	Arrival, Registration and Recap of Day 1	Mr. Luc Armand Bodea, SAA & Dr. Henry Nagai, ASDAG
	09.50-12.00	In-depth Training On Tax Monitoring	Oxfam/Accountability International
	12.00-13.00	LUNCH TIME	ALL
	13.00-15.30	In-depth Training On Marginalized Populations Matters	Martin-Mary Falana, Kids & Teens Resource Center/Dr. Henry Nagai, ASDAG
	15.30-16.00	Wrap up and close	Mr. Luc Armand Bodea, SAA

DAY 3	09.30-9:50	Arrival, Registration and Recap of Day 2	Mr. Luc Armand Bodea, SAA & Dr. Henry Nagai, ASDAG
	09.50-12.00	Introduction to the Field Research Methods (Participatory Methods.)	Phillipa Tucker, Accountability International
	12.00-13.00	LUNCH TIME	ALL
	13.00-15.30	Field Visits for Pre-Testing of the tools	SAA/AI
	15.30-16.00	Wrap up and close	Mr. Luc Armand Bodea, SAA
DAY 4	09.30-09.50	Arrival, Registration and Recap of Day 3	Mr. Luc Armand Bodea, SAA & Dr. Henry Nagai, ASDAG
	09.50-12.00	Research Framework	PRF/AI
	12.00-13.00	LUNCH TIME	ALL
	13.00-15.30	Questionnaire and interviews list (walk out of workshop ready to go do field research)	PRF/AI
	15.30-16.00	Wrap up and close	Mr. Luc Armand Bodea, SAA

DAY 1 ACTIVITIES

Registration of participants began at 9:30AM. After registration, each participant received the training materials which included PPEs (Nose masks, alcohol-based sanitizers, notepads and pens. The programme kickstarted at 10:00AM

INTRODUCTION

Mr. Luc Armand Bodea, Director for the International Conference on AIDS & STI's in Africa and Coordinator for the Society for AIDS in Africa, SAA welcomed all participants and facilitators. He also expressed his delight that all the invited marginalized populations were represented at the workshop. He then opened the floor for self-introduction by each of the participants stating their names and organizations.

CLIMATE SETTING

Mr. Gordon Tambro, programme officer, of the Society for AIDS in Africa briefed all participants on the laid down ground rules.

PRE-KNOWLEDGE ASSESSMENT

Martin-Mary Falana, Facilitator, Kids & Teens Resource Center, Nigeria, gave a brief introduction about the project, participatory methodology for the research as well as the expected outcomes. He also carried out a pre-knowledge assessment to test the level/scope of knowledge of the participants in line with the objectives and expected outcomes of the research workshop. The parameters for the pre knowledge assessment included Taxation, Budget Process, Advocacy skills, Budget Advocacy skills, communication, social inclusion, CCM 15%, representation, Research methods and participatory methods.

Phillipa Tucker, Accountability International mentioned that the parameters for the research perspectives will border around two major points; Tax and budgeting monitoring in Ghana and the policy of 15% of CCM budget directed towards marginalized and vulnerable populations.

OPENING CEREMONY

Dr. Henry Nagai, ASDAG, thanked the facilitators for organized this research workshop. He stated that it was refreshing to see representatives from various marginalized populations which have a variety of needs that need to be addresses. He also stated that evidence-based advocacy is paramount in current times and important in the development space and also helps in the decision-making process. Dr. Nagai also gave a brief overview of the various in-country stakeholders that would be taking part in the research workshop and the expected input from these various organizations in relation to tax and budget monitoring. They include Oxfam, Plan International, Ghana Revenue Authority and CCM Ghana.

Situational Analysis of Current situation on Tax and Budget Monitoring in Ghana – Plan International

Madam Lilian Bruce thanked the facilitators for giving Plan International the platform to showcase some of the work being implemented to support marginalized populations. Two of the main projects included:

1. Menstrual Hygiene Management Project for Girls
2. Budget Advocacy Project

Tax exemption project linked to Plan's RWASH Programs

- Constructed water points to create accessibility for quality water at schools, communities and health facilities
- Supplies girls in 4 regions with both single use and reusable sanitary pads
- Constructed girl-friendly latrines at schools to support girls during menstruation to change in schools.
- Provided hand washing stations for schools, markets, health facilities, communities etc.
- Education of Adolescent Girls on Menstrual Hygiene Management
- Capacity building of Plan Alumni on MHM Advocacy

To make Interventions more sustainable:

- Advocate for the standardization of reusable kits, which is more efficient, affordable, accessible and available for girls in deprived communities
- Advocate for reduction of 20% luxury tax on imported sanitary materials

Advocacy of the Alumni

- Advocacy on reduction of 20% Luxury tax on Menstrual pads:
- Carried out series of Radio Advocacy to mobilize support
- Gathered Online Petition Signature from the public on tax elimination on the sanitary materials
- Submitted petition to the Ministry of Gender, Children and Social Protection

Budget Advocacy Project – Joshua Dziwornu Narteh

Aim: Empower young people to influence their local assembly's budget

Activities

- Build the capacity of young people from different communities on budget analysis and monitoring
- Empowers young people to demand accountability from district assembly
- Embarks on monitoring activities
- Participates in assembly's budget hearing

Situational Analysis of Current situation on Tax and Budget Monitoring in Ghana – Ghana Revenue Authority (GRA)

Mr. Emmanuel Kofi Krah, Tax Service Centre, Ghana Revenue Authority, Madina Branch, gave a brief overview of the Ghana Revenue Authority, objectives of the GRA, Functions of GRA, types of taxes in Ghana, Charitable organizations as well as Tax reliefs available to the marginalized populations.

The Ghana Revenue Authority is the sole body in charge of tax collection in the republic of Ghana. It was established by the Ghana Revenue Authority Act 2009, (Act 791). This Act established the Ghana Revenue Authority to replace the Internal Revenue Service, The Customs, Exercise and Preventive Service and The Value Added Tax Service for the administration of tax and to provide for related purpose. It was assented to on the 31st December 2009.

Objectives of the authority includes (Section 2)

- Provide holistic approach to tax and customs administration
- Reduce administrative and tax compliance cost and provide better services to taxpayers
- Promote efficient collection of revenue and the equitable distribution of tax burden and ensure greater transparency and integrity
- Ensure greater accountability to government for the professional management of tax administration
- Improve information linkage and sharing of information among divisions of the authority
- Provide a one stop service for taxpayers for the submission of returns and payment of taxes.
- Provide common tax procedures that enable taxpayers to be governed by a single set of rules
- Provide for other matters related to the improvement of revenue administration

Functions of the Authority (Section 3)

- Assess and collect taxes, interest and penalties on tax due to the republic with optimum efficiency
- Pay the amounts collected into the consolidated fund unless otherwise provided by this Act and other Acts
- Promote tax compliance and tax education
- Combat tax fraud and evasion and co-operate to that effect with other competent law enforcement agencies and revenue agencies in other countries
- Advise District Assemblies on the assessment and collection of their revenue
- Prepare and publish reports and statistics related to its revenue collection.
- Make recommendations to the minister on revenue collection policy
- Perform any other function in relation to revenue as directed by the minister or assigned to it under any other enactment.

TYPES OF TAXES IN GHANA

There are two types of taxes collected in Ghana by the Ghana Revenue Authority.

1. Direct taxes

- Personal Income Tax
- Corporate Income Tax
- Rent Tax

2. Indirect taxes

- Value Added Tax
- Excise Duties
- Communication Service Tax

Direct taxes are taxes levied on the income or profits of the person who pays it, rather than on goods and services. With direct taxes, the incidence of tax or the burden of payment is on the taxpayer.

Section 1(1) of the Income Tax Act 2015, (Act 896), states that

(1) Income tax is payable for each year of assessment by

- a. A person who has a chargeable income for the year; and
- b. A person who receives a final withholding payment during the year.

Chargeable income is explained under section 2 of the Income Tax Act as;

“The total of assessable income of that person for the year from each employment, business or investment less the total amount of deduction allowed that person under the income tax act”.

Assessable Income is also defined under section 3 of the Income Tax Act as;

“The assessable income of a person for a year of assessment is the income of that person from any employment, business or investment”.

This presupposes that, a person who is not making any of the above-mentioned income is not likely to pay income tax. As the definition of direct taxes mentioned, they are compulsory levies on the incomes or profits of a person. Direct taxes are on the incomes or profits of persons and not the persons themselves. This means that, the marginalized society may not absolutely be exempted from tax just because they belong to the marginalized society.

There are some temporary concessions that are available to some of the marginalized in society and these can be found in the sixth Schedule of the Income Tax Act, 2015 (Act 896).

- Young Entrepreneurs (Amendment Act, 2017 (Act 956))

The income of a young entrepreneur from the business of manufacturing, information and communication technology, agro processing, energy production, waste processing, tourism and creative arts, horticulture and medicinal plants shall be exempt from tax for a period of 5 years. The tax rate applicable for the five-year period after the initial concession period shall be as follows:

NO.	LOCATION	TAX RATE
1	Accra and Tema	15%
2	Other regional capitals outside the three Northern regions	12.5%
3	Outside other regional capitals	10%
4	The three Northern regions	5%

The person may carry forward unrelieved losses for a period of five basis periods.

For the purpose of this paragraph, “young entrepreneur” means an entrepreneur who isn’t more than thirty-five years.

There are also some relieves that are made available to some of the marginalized population. A relief is an allowance given to an individual to reduce his or her tax burden. A resident individual can apply to the commissioner general in a prescribed form to be granted such reliefs. The reliefs are given with respect to your personal situation stated on the application form. Some of the relieves includes,

- **Disability Relief:** This is granted to persons who prove to the satisfaction of the Commissioner-General that they are disabled. This relief is granted to disabled persons who receive income from employment or business only. The relief is 25% of the disabled person's assessable income from business or employment.
- **Old Age Relief:** This relief is granted to persons who are above 60 years of age. The relief is **GH¢1,500** per year.
- **Aged Dependent Relative Relief:** This relief is granted to a resident individual who takes care of a relative who is sixty years old and above. The relief is granted up to a maximum of two relatives. This relief does not apply to a dependent's spouse or child. Two persons cannot claim this relief in respect of same relative. The relief is **GH¢1,000** per year.

CHARITABLE ORGANIZATIONS

Section 97 of the Income Tax Act, 2015 (Act 896) gives clarification on the approval of a charitable organization.

(1) The Commissioner-General may approve an entity as a charitable organization for the purpose of this Act.

(2) The Commissioner-General shall, before approving an entity under subsection (1) ensure that

(a) the entity is established to operate as

- I. Charitable institution which is of public nature
- II. A religious institution which is of a public nature
- III. A body of persons formed for the purpose of promoting social activities or sporting activities; or
- IV. A registered sporting club; and

(b) the entity has a written constitution that prohibits that entity from

- I. Engaging in a party political activity, supporting a political party or using its platform to engage in party politics
- II. Any function other than those specified in paragraph (a); and
- III. Conferring a private benefit, other than in pursuit of a function of the entity specified in paragraph (a).

(3) The Commissioner-General may for good cause or for the contravention of a requirement specified in subsection (2), revoke an approval granted under subsection (1).

(4) The income accruing to or derived by a charitable organization is exempt from tax.

(5) Subsection (4) does not apply to the business income of the charitable organization.

(6) The Minister may, by legislative instrument, make regulations for the effective implementation of this section.

Contributions and Donations to a Worthwhile Cause (sec 100 of act 896)

(1) Where the income for a year of assessment in respect of a person who has made a donation or contributed to a worthwhile cause is to be ascertained under section 2, the person may claim a deduction that is equal to the contribution and donation made by that person during that year for a worthwhile cause approved by Government under subsection (2).

(2) The following causes are worthwhile causes approved by Government:

- a. A charitable organisation which meet the requirements of section 97;
- b. A scheme of scholarship for an academic, technical, professional or other cause of study;
- c. Development of any rural area or urban area;
- d. Sports development or sports promotion; and
- e. Any other worthwhile cause approved by the Commissioner-General

INDIRECT TAXES

Indirect taxes are basically taxes that can be passed on to another entity or individual. They are imposed on goods and services. The incidence of tax is on the final consumer. The Value Added Tax Act, 2013 (Act 870) provides guidance on the administration of the value added taxes in Ghana.

Section 2 of the Act explains persons who are liable to pay the tax.

2 (1) Except otherwise provided by this Act, tax shall be paid

- a) In the case of a taxable supply, by the taxable person making the supply;
- b) In the case of an import of goods, by the importer; or
- c) In the case of an import of service, by the recipient of the service.

(2) In the case of a non-resident person required to register under section 16, the non-resident is liable for the payment of the tax

Section 4 of the Act defines a taxable person as:

4 (1) A taxable person is a person who is registered for purposes of this Act or is required to register under section 6 to 16

(2) Subject to section 6 to 8 and 10 to 16, the effective date of registration of a person as a taxable person is the date specified in the certificate of registration issued by the Commissioner-General under section 9.

The above notwithstanding, the first schedule of the VAT Act, 2013 (Act 870) spells out clearly a list of activities that are exempt from tax. **(Refer to the first schedule for details).**

Item 20 of the first schedule clearly states that “A supply of goods designed exclusively for use by persons with disability” is exempt from VAT.

Situational Analysis of Current situation on Tax and Budget Monitoring in Ghana – Country Coordinating Mechanism Ghana (CCM) Presentation by Ernest Amoabeng Ortsin

- History of the Global Fund
- Principles of the Global Fund
- Some Critical Achievements of the Global Fund
- New Funding Model (NFM)
- Role of Country Coordinating Mechanisms (CCMs)
- Country Dialogues / Constituency Engagements

- The Global Fund, Ghana CCM and Marginalized Populations / Key & Vulnerable Populations
- Conclusion and Recommendations

History of the Global Fund

- The Global Fund is an international partnership designed to accelerate the end of AIDS, tuberculosis and malaria as epidemics.
- It was established in 2001 and it is headquartered in Geneva, Switzerland.
- The organization works through Country Coordinating Mechanisms (CCMs) as it does not have offices in countries it supports.
- The organization mobilizes and invests more than US\$4 billion a year to support programs in more than 100 countries.
- It works in partnership with governments, civil society, technical agencies, the private sector and people affected by the diseases.

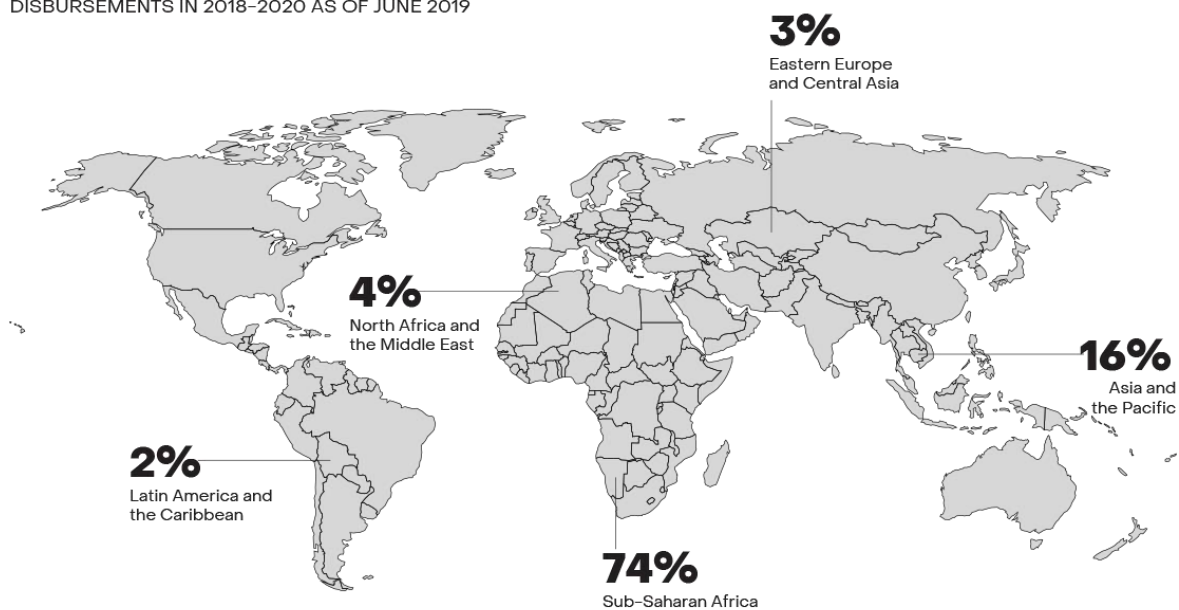
Principles of the Global Fund

- Country ownership
- Partnerships (governments, civil society, multilateral / bilateral agencies, private sector)
- Participation of communities and people affected by the three diseases.
- Elimination of stigmatization and discrimination
- Coordination with existing regional and national programs
- Transparency and accountability

Some Critical Achievements of the Global Fund

Global Fund investments by region

DISBURSEMENTS IN 2018-2020 AS OF JUNE 2019



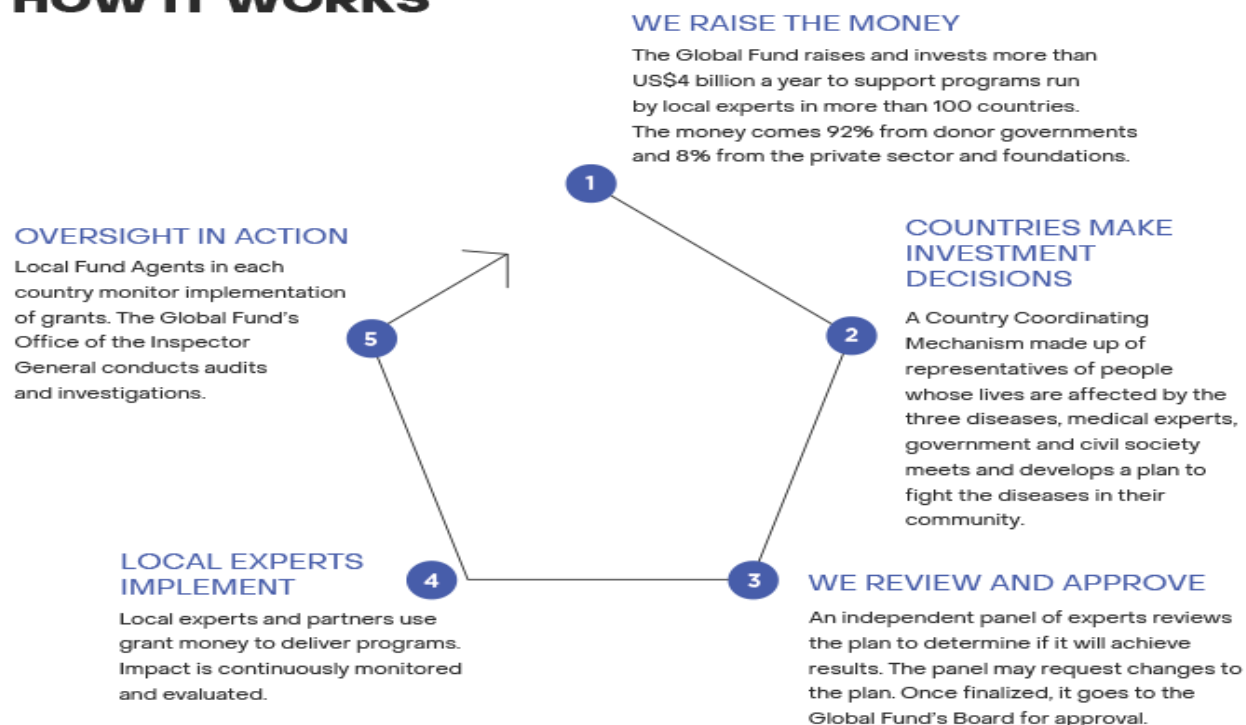
New Funding Model (NFM)

As at 2019:

- 20.1 million PLHIV were on antiretroviral therapy
- 5.7 million TB patients treated
- 160 million mosquito nets distributed
- 38 million lives saved

Role of Country Coordinating Mechanisms (CCMs)

HOW IT WORKS



Country Dialogues / Constituency Engagements

- The Ghana Country Coordinating Mechanism (CCM) was established in 2002 with an overall responsibility of managing Global Fund grants in the country.
- It is responsible for developing grant proposals, setting the policy framework for effective implementation of approved grants, exercising oversight of grants, monitoring progress towards meeting set targets and reviewing programme performance.

The Ghana CCM aspires to ensure transparency, accountability, equity, fairness and participation of all stakeholders in Global Fund concept notes development and in oversight of the Global Fund grants to effectively contribute to the achievement of national health outcomes. It seeks to be an independent, unified multi-sectoral partnership overseeing “A” rated grants and providing a global model of excellence

CCM Secretariat

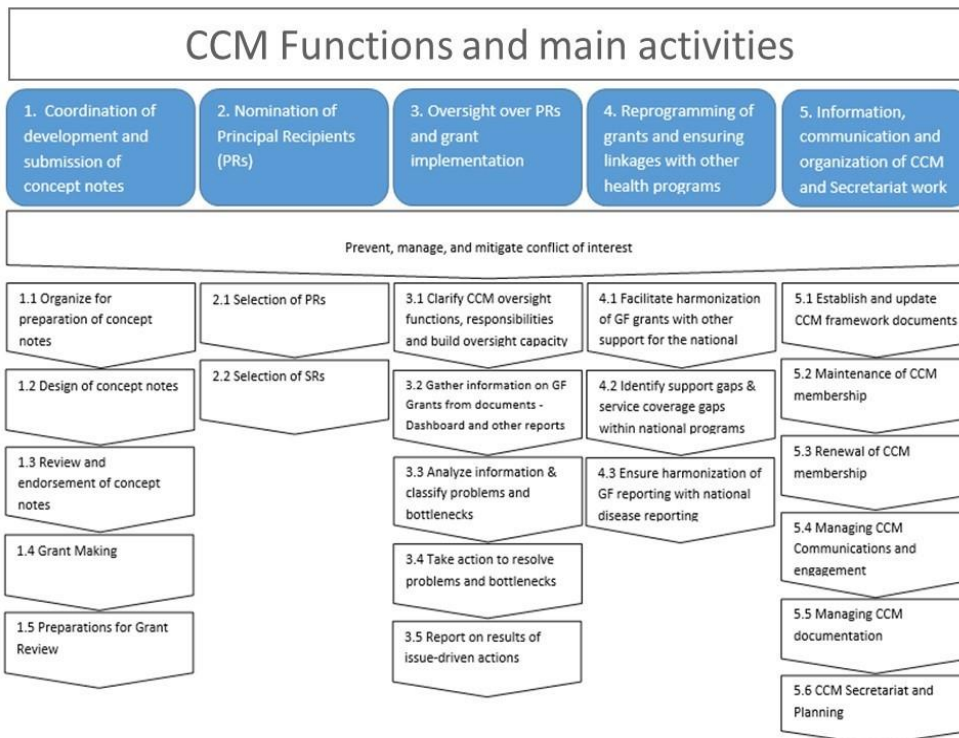
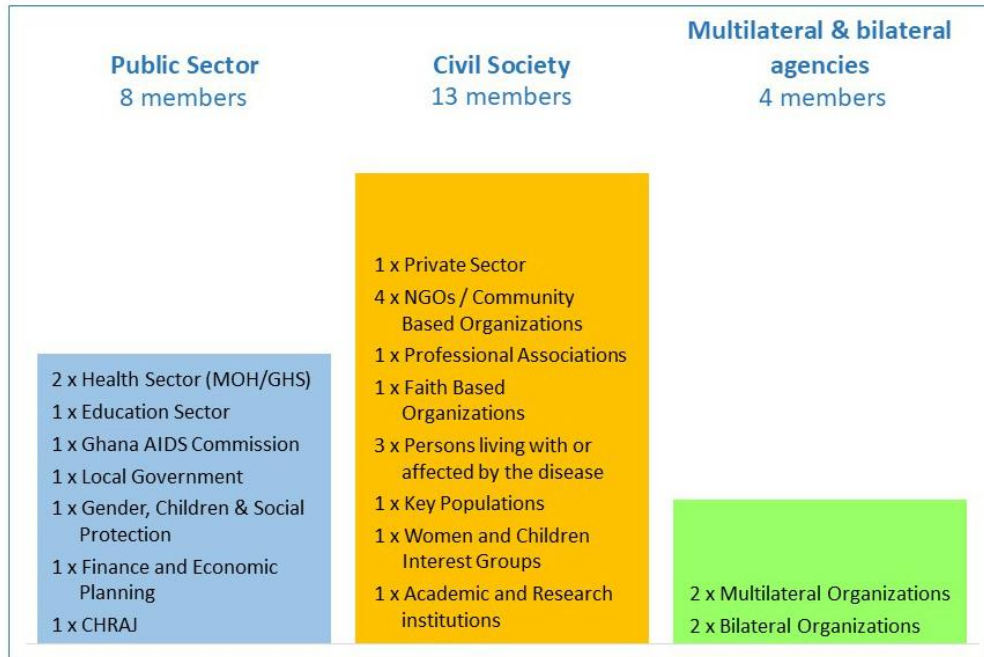
- Responsible for day-to-day operations of the CCM (including coordination, communication documentation etc.)
- It is headed by an Executive Secretary who is supported by:
Administrative Officer
Programme Officer for Oversight & Communication
Finance Officer

CCM Leadership

- The CCM is headed by a Chair who is supported by a Vice – Chair. They are elected to serve for two years renewable once.

- There is an Executive Committee which comprises the Chair, Vice Chair, and five other members chosen by the CCM from constituencies other than those of the Chair and Vice Chair.
- At least one of the members will be a delegated female member.

Membership Composition



- Currently Global Fund requires Lower Middle-Income Countries (LMICs) to commit more than 50% of their funding allocations to vulnerable and Key Populations (KPs).
- Key and vulnerable populations are defined to include PLHIV, men who have sex with men (MSM), female sex workers (FSWs), TB clients, people in malaria endemic communities etc.

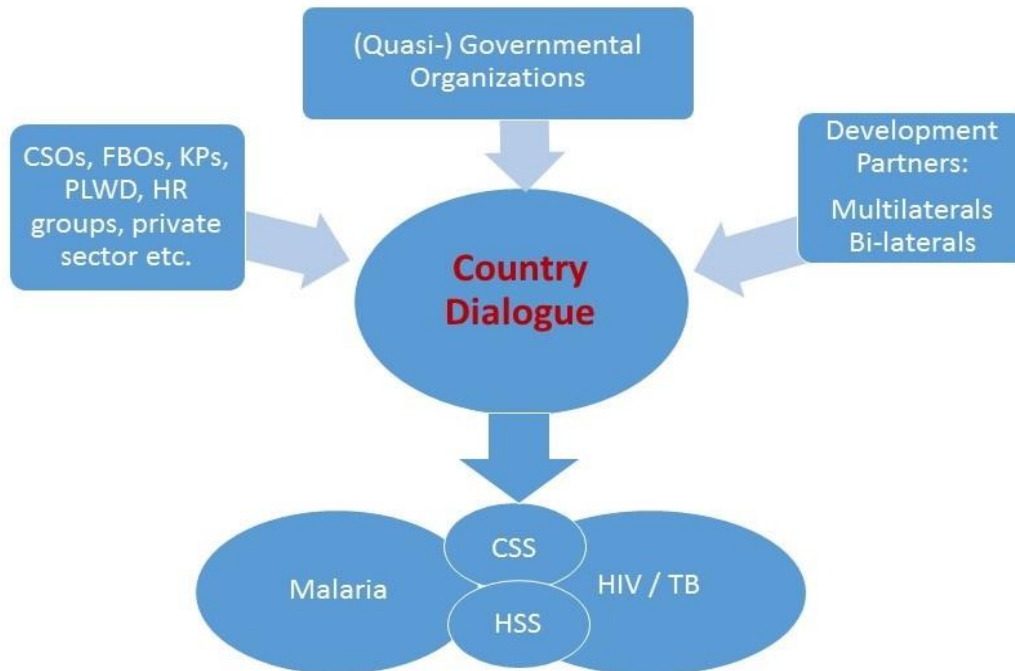
NFM III Country Allocation

Table 1: Summary of Allocation		
Eligible Disease Component	Allocation (\$)	Allocation Utilization Period
HIV	88,833,024	1 January 2021 to 31 December 2023
Tuberculosis	18,197,239	1 January 2021 to 31 December 2023
Malaria	119,665,794	1 January 2021 to 31 December 2023
Total	226,696,057	

Country Dialogues

- Identify the needs of the people in need
- Diagnose and remove human right barriers to accessing health services
- Determine the budget split across the three disease / health systems / community systems strengthening components
- Prioritize those interventions that will have the most impact
- Recommend implementation arrangements
- Identify the funding gap and build resource mobilization efforts.

Country Dialogues



Conclusion and Recommendations

- Both the Global Fund and the Ghana CCM make it possible for MPs / KPs to proffer inputs into country proposals through country dialogues and debates at the floor of the CCM
- The onus is therefore on MPs/KPs to increase their activism and advocacy for greater involvement in CCM consultations and decision making.

CLOSING REMARKS

Martin-Mary Falana, facilitator from Kids & Teens Resource Centre, thanked all the facilitators for their very educative presentations and also announced that the results of the pre-knowledge assessment would be presented the following day. The day's proceedings ended and was adjourned for next day.

DAY 2 ACTIVITIES

Registration of participants began at 9:30AM. The programme kickstarted at 10:00AM

Introduction

Dr, Henry Nagai, ASDAG, gave a brief overview of the previous day's session. He then engaged participants and asked all to share some of the new knowledge gained from the previous day's session.

Martin-Mary Falana, facilitator from Kids & Teens Resource Centre, Nigeria, proceeded to share the results of the pre-knowledge assessment of the parameters in line with the objectives and expected outcomes of the research workshop.

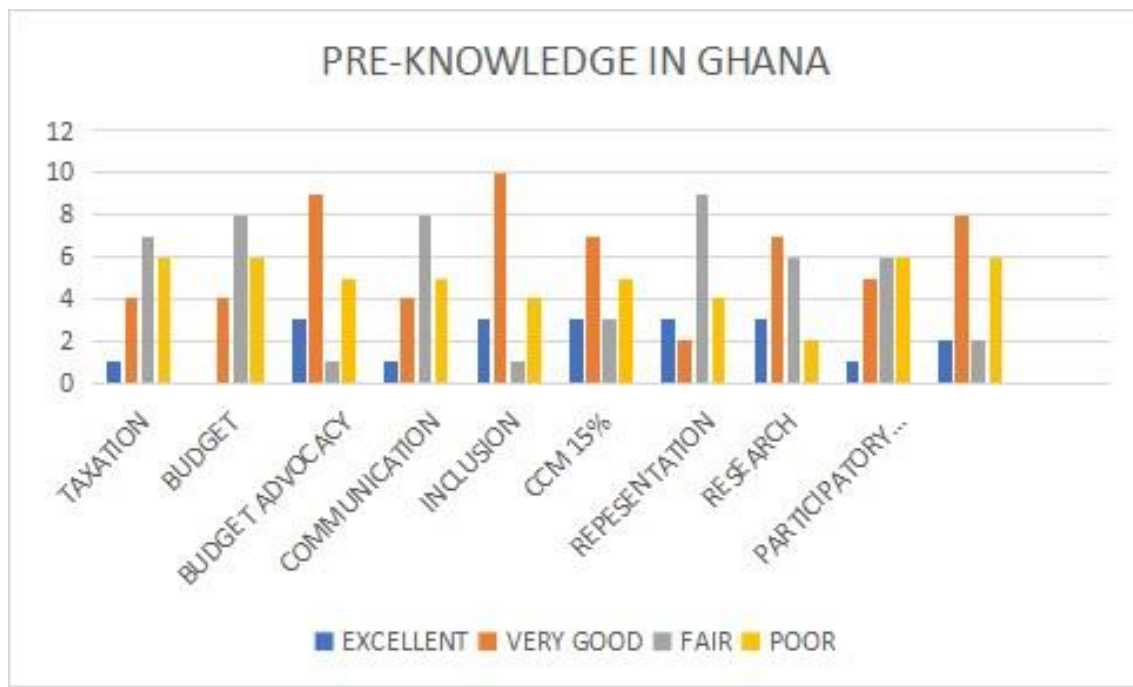


FIGURE 1: PRE-KNOWLEDGE ASSESSMENT OF PARTICIPANTS AT THE RESEARCH WORKSHOP IN GHANA

In the area of Taxation, 6% scored excellent, 22% scored very good, 39% scored fair and 33% scored poor. In the area of Budget, 22% scored very good, 45% scored fair, 33% scored poor, no participant scored excellent. In the area of Budget advocacy, 17% scored excellent, 50% scored very good, 5% scored fair and 28% scored poor. In the area of communication, 6% scored excellent, 22% scored very good, 44% scored fair and 28% scored poor. In the area of inclusion, 17% scored excellent, 56% scored very good, 5% scored fair and 22% scored poor. In the area of CCM 15%, 16% scored excellent, 39% scored very good, 17% scored fair and 28% scored poor. In the area of representation, 17% scored excellent, 11% scored very good, 50% scored fair and 22% scored poor. In the area of research, 17% scored excellent, 39% scored very good, 33% scored fair and 11% scored poor. In the area of participatory methods, 11% scored excellent, 45% scored very good, 11% scored fair and 33% scored poor.

Overall, 12% of participants scored excellent, 35% of participants scored very good, 27% of participants scored fair and 26% of participants scored poor in pre-knowledge assessment of the above-mentioned parameters.

Budget for Research Workshop

Mr. Luc Armand Bodea, ICASA Director & SAA Coordinator, as part of plans to improve accountability and transparency proceeded to share the budget for the research workshop with all the participants. He also stated that the funding for the workshop had delayed and as such, due to the importance of this research workshop, the Society for AIDS in Africa proceeded to pre-finance this important research workshop.

In depth Training on Marginalized population Matters

Martin-Mary Falana engaged the participants on issues ranging from various forms of abuse, stigma and discrimination, access to services, no respect for basic human rights and racism during this session. Some of these abuses included, ostracization from family and friends because of being a sex worker, difficulty of being in a stable relationship due to a crime committed by her father, access to education due to albinism, prevented from joining the army due to gender, being sacrificed at a shrine at birth due to albinism, family tried to prevent him from getting married to a person with hearing loss because they felt his children will also be born with the disability, racism due to the color of the skin (black), discrimination due to being a person living with HIV, being almost lynched at a funeral due to albinism and discrimination due to financial status. Participants from marginalized subgroups such as female sex workers, MSM, Persons living with HIV, Persons living with Albinism and Persons living with hearing loss.

Participants were encouraged to be more socially inclusive and to be more accepting of other marginalized populations. Participants were also admonished participants to leave no one behind by advocating equal access to services and also support pro-social inclusion from the grass root level.

In conclusion, all and sundry agreed that more education as well as Rights based Advocacy is key to bridging the gaps in creating safe spaces and inclusion for marginalized people in our society

Situational Analysis of Current situation on Tax and Budget Monitoring in Ghana – Dr. Alex Ampaabeng, Tax Policy Specialist, Oxfam.

Oxfam is engaged in a lot of tax work in-country. In terms of tax work in relation to marginalized populations was indirect because Oxfam ensures that Ghana's tax policies are fair, and how the revenue from taxes are used to support marginalized groups, especially in health care, education and recently agriculture. Oxfam implement a lot of projects and work through partners mainly through the Tax Justice coalition on tax issues and the Ghana Anti-corruption coalition.

One key project is the Ghana Tax Dialogue. This is an initiative started by Oxfam IBIS, on how to get the large corporations to pay their taxes so that governments will have enough revenue to cater to the needs of marginalized groups. This is done on a one-on-one basis through a comprehensive approach. Oxfam have engaged most of the multinational companies and organizations. Throughout the tax dialogue, Ghana responsible tax Index; an initiative to assess how responsible corporations in Ghana are in tax

IMF through the advocacy from Oxfam has made it a mandatory condition to have Ghana Tax Exemptions law. Review and amend your tax exemption regime. In April 2019, the Ghana Tax exemptions bill had been tabled to parliament to regulate Ghana's tax exemption regime to improve Ghana's domestic resource mobilization cap to be able to improve upon the support to given to marginalized populations as well as to make sure that the marginalized are not paying more through indirect taxes.

In the 2021 Budget, Ghana government introduced 4 or more indirect taxes that will generate about GHC 200 million meanwhile over GHC 4.6 billion to multinationals through tax exemptions hence Oxfam's advocacy to have the Tax exemption regime reformed.

Digitized Property Tax Initiative

This initiative will seek to through a mobile application and an integration to allow the Identification, valuation and collection of rental taxes. At the local level, the local district assemblies can do a lot to support.

This is being implemented in two local district assemblies. This is being done in Sagnarigu in the Northern region and Shama in the Western region. To build a system and database to capture every single property in the local area and marginalized populations receive tax exemptions on the property rates/taxes. By supporting the local district assemblies to collect this property data, revenue inflows will help improve the support to the local marginalized groups.

Media Advocacy

Ghana Tax dialogue series. Through this initiative in partnership with Citi FM, Oxfam seeks to promote progressive taxation. The series engages more regressive tax measures to ensure that there is progress and fairness in the system and support to the marginalized populations.

Budget Forum

This initiative includes partners from the NGO sector of which include Africa Centre for Energy Policy that targets oil revenue, the Ghana Anti-Corruption coalition which seeks accountability and corruption, the Ghana Education Campaign Coalition which targets better educational reforms and the Tax Justice Network that targets fairness in the tax regimes. He also stated that this platform can be used to promote joint civil society organization voices to share interventions and contributions to the government that will go a long way to improve the lives of the marginalized and vulnerable populations.

DAY 3 ACTIVITIES

Registration of participants began at 9:30AM. The programme kickstarted at 10:00AM.

Introduction to the Field Research Methods (Participatory Methods) – Phillipa Tucker, Accountability International

Country Coordinating Mechanisms play a central role in ensuring the inclusion of key populations into the Global Fund grants, and as such need to be held accountable on how they are including or excluding these groups in the various spaces, dialogues, budgets and policies. Sadly, not many marginalized people have resources to engage with the CCM, nor to research their current positionality on budgets and marginalised inclusion. Every CCM is obliged to

use 15% of their budgets for community consultation but this obligation is not being fulfilled! This project creates an opportunity to find out why and what we can do to improve the situation in these three countries

Participants were asked to pair in twos and to come out with a definition of marginalized population that is relatable and applicable to them.

Phillipa Tucker stated that none of the definitions were wrong and knowledge sharing is very important to understanding the various perspectives based on people's experiences.

The goal of this exercise was to make sure there is inclusion in the working definition of what marginalized populations are, in order to leave no marginalized community is left behind.

Participatory Action Research

Fellow CSOs were able to evaluate the country coordinating mechanisms in 9 countries, their performance, the disbursement of funds, the procedure for evaluation and evaluated the method of evaluation. At the end of the research project the Global Fund reviewed how the CCMs were evaluated. One of the recommendations was that 15% of the CCM budget was allocated to community engagement.

During the Pilot phase in Nigeria, the following findings were established after meeting with the CCM, stakeholders within the CCM including implementing partners, and executives of CCM. Various questions revolving around the composition of the CCM, civil society engagement was asked. Some of the findings were:

1. Some of the representatives of marginalized constituencies that were not part of these constituencies. '
2. Some executives who according to the CCM guidelines should have completed their tenures as executives were still in office.
3. Some members who came in as youth were no longer classified as youth yet still represented youth.
4. There was a conflict of interest as some of the executives of the CCM responsible for oversight had their organizations as part of the CCM (Fund recipients).

The recommendations from the report led to a call on civil society organizations to go back to their various constituencies to hold elections open to all members of the constituency irrespective of their region as these positions were not limited to only members within the cities. Also, networks within the same constituencies agreed that there would be rotation on the CCM with the other network serving as alternate after which there would be rotation.

These recommendations led to more participation and transparency and more support from the CCM for community engagement.

Participants were tasked to individually develop their elevated pitch. Participants presented their pitches, and they were taken through how to articulately present their pitches which must be short and concise and highlight all the essential elements of your advocacy.

The participants were shared into three groups to jointly develop an elevated pitch with all the prescribed elements captured during the session. Each group member was also asked to give a brief introduction of themselves, which could be either personal or professional as well as and what they do. This session was very interactive.

CLOSING REMARKS

At the end of the session Phillipa Tucker tasked the participants to go home and reflect on which of the two proposals they would like to partake in. The propositions were to join a research team looking into tax and budget monitoring or a research team looking into the CCM's 15% budget allocation in country for community engagement. She however stated that all participants were free at any time to be part of any proposal even after they have made their

initial selection. She also stated that based on a participant's expertise and experience, a participant can decide to join both teams.

DAY 4 ACTIVITIES

Registration of participants began at 9:30AM. The programme kickstarted at 10:00AM.

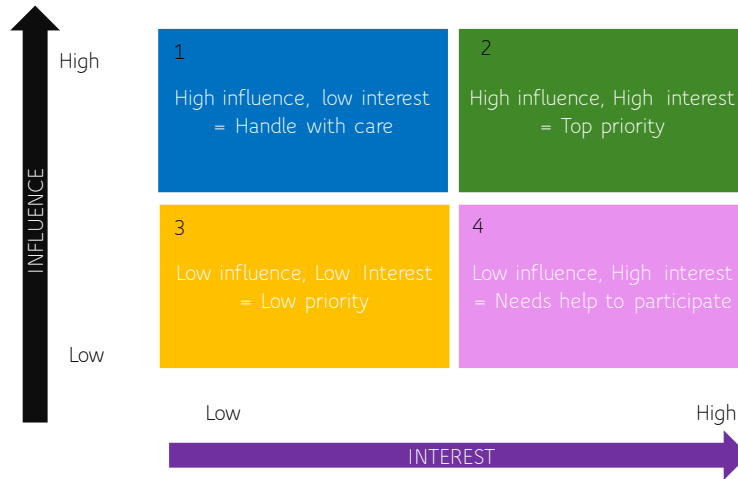
RESEARCH FRAMEWORK

Mapping of Stakeholders

1. Who?
2. Why?
3. Where?
4. When?

5. What order?

Mapping Stakeholders



Participants were tasked to map out in country stakeholders according to the above chart. The stakeholders cut across parameters of influence and Interest. The session proved to be very interactive. Participants together with the facilitator mapped out in country stakeholders with respect to the above parameters.

<p>1. High Influence, low interest = Handle with care</p> <ul style="list-style-type: none"> • Ghana Revenue Authority • Media • Ministry of Finance • Religious leaders • National House of Chiefs • 	<p>2. High influence, High interest = Top priority</p> <ul style="list-style-type: none"> • President • Ministry of Health • Ministry of Gender & Social Protection • Parliament • People living with diseases • SEND Ghana • GIZ • Oxfam • GAC • GACC • PIAC
<p>3. Low influence, low interest = low priority</p> <ul style="list-style-type: none"> • Key population/CSOs • 	<p>4. Low influence, high interest = Needs help to participate</p> <ul style="list-style-type: none"> • Ghana Federation of Disability Organizations

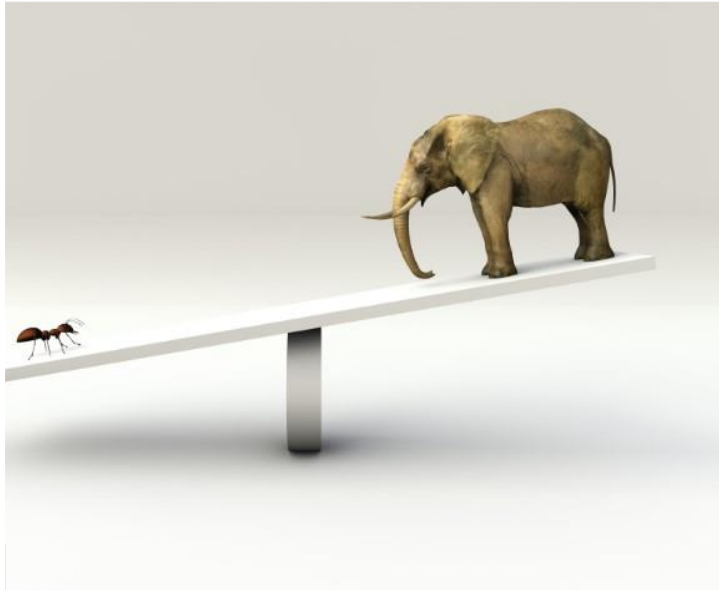
1. Capacity/Competence
2. Disclosure
 - Research purpose
 - Method
 - Stakeholders
 - Use
3. Documented: Signed and Dated
4. Ethical Clearance

Questionnaire Development

- Don't panic
- Don't rush, sleep on it
- Don't reinvent the wheel
- Do test it, and test the results
- Do stand on the shoulder of giants
- Do trust your intuition
- Do be flexible
- Do admit mistakes
- Do be experimental
- Do pay attention to details
- Do think strategically

Answer Location & Bias

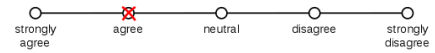
Answer location & Bias



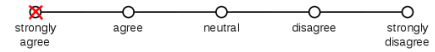
How satisfied are you with *

	Very Unsatisfied	Unsatisfied	Neutral	Satisfied	Very Satisfied
Purchase	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Service	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Company Overall	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

1. The website has a user friendly interface.



2. The website is easy to navigate.



4-Point Scale

How much do you agree or disagree?

- Strongly agree
- Somewhat agree
- Somewhat disagree
- Strongly disagree



5-Point Scale

How much do you agree or disagree?

- Strongly agree
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree

Interviewer pleasing – Acquiescence Bias

- Balance questions – no opinion
- Equal positive and negative options
- No emotional language
- No moral position
- Give socially acceptable options

- Give Don't know/Other options
- Do not do halo or horn effect

Focus Group Discussions

For dominant talkers

- Withdraw eye contact
- Shift attention, "Thanks, Chris. Now I would like to hear how the rest of you feel about..."

For shy people:

- Try for appropriate eye contact
- Ask that everyone (or a whole section of the table) respond to a question
- Call the person by name for a response. Use this approach sparingly and only when it seems appropriate

For rambling types:

- Withdraw eye contact after the talk gets repetitive
- Turn slightly away from the speaker
- Do not take notes or reinforce the talk in any way.
- At a pause, say, "Thank you. Now I want to get some other people to jump in here." Repeat the question, if necessary, to pull the focus back.
- (Rarely) Interrupt. "Excuse me, Susan. I am sorry to have to interrupt you, but I see other people would also like to answer this question and I want to make sure they have time." Then repeat the question.

Why people will not answer your questions

- It is too much effort
- The question is too complex
- The purpose is not clear/legit
- The information is too sensitive

Questionnaire

- Short and sharp: stay on the scope of the work
- No leading questions
- Explain any terminology
- Question order – Simple to complex
- Divide complex questions into several simple ones
- Filter and skip
- Other/I don't know/comments

Based on the outcomes of the 3 main subgroups during the questionnaire development breakaway session, kindly see below the developed questionnaire for the Field work phase:

Full Circle Tax Watch

Questionnaire: Ghana

Introduction

My name is _____ from _____ (organisation).

I am a researcher in a project called Full Circle Tax Watch”, led by Kids & Teens Resource Centre (K&TRC) Nigeria, Society for AIDS in Africa (HQ in Ghana), Nigerian Peer Review Forum and Accountability International.

Here in Ghana, we are working with (name NGOs on Ghanaian partnership):

- _____
- _____
- _____
- _____
- _____

Background

I am sure you will agree that inclusion in tax and budget monitoring is a key part of getting access to essential services and basic human rights. When tax and budgets are debated and planned, marginalized people are left out, regardless of whether or not policy includes them. As a result of this exclusion, essential human rights such as access to health, education, a living wage, housing, and a variety of other rights are denied to these people.

Project Intervention

Our aim with this project is to understand how the existing tax and budget monitoring initiatives in Ghana work, and whether and how they include marginalised people. Specifically, we are looking to understand what barriers exist to including marginalised groups into existing initiatives, so that we can strengthen and improve the voice and engagement of marginalised people in those collaborations, rather than creating duplicative, parallel monitoring projects.

Study contact details for further information

Name:

Organisation:

Email:

Mobile:

Website:

(This page will be left with the respondent)

Guiding Questionnaire

Date	
Respondent Name	
Respondent Organisation	
Respondent Title and Dept	

Informed Consent

Please tick the appropriate boxes	Yes	No
I have read and understood the study information or it has been read to me. I have been able to ask questions about the study and my questions have been answered to my satisfaction.	<input type="checkbox"/>	<input type="checkbox"/>
I consent voluntarily to be a participant in this interview for this study and understand that I can refuse to answer questions and I can withdraw from the study at any time, without having to give a reason.	<input type="checkbox"/>	<input type="checkbox"/>
I consent to having the interview recorded and will ask for recording to be stopped if I want to speak off the record.	<input type="checkbox"/>	<input type="checkbox"/>
I understand that information I provide will be used for the creation of a report which will be used for advocacy.	<input type="checkbox"/>	<input type="checkbox"/>
I would like my participation to be named or anonymous:	Named <input type="checkbox"/>	Anon <input type="checkbox"/>
Respondent Name (printed)	Respondent Signature	Date

I have accurately read out the information sheet to the potential participant and, to the best of my ability, ensured that the participant understands to what they are freely consenting.		
Researcher Name (printed)	Researcher Signature	Date

1. Please describe your tax and/or budget monitoring initiative: (scope of work, areas of focus, how long working, number of staff, geographic region, institutions monitored etc.)

For the purposes of this research marginalised people includes the following:

PLHIV	Youth	Sex workers	People living with disabilities
Drug users	LGBTIQ	PLW TB, Malaria	People living with albinism

--	--	--	--

2. Does any of your monitoring work include marginalized populations?

Yes. How so? Please describe:

No. See question 6

If yes, go to Q 3.

3. If yes, please list the marginalized populations your work involve.

Ask about other groups

1. PLHIV
2. PLW TB, Malaria
3. Sex workers
4. LGBTIQ
5. People living with albinism

6. People living with disabilities
7. Drug users
8. Youth
9. Who else is missing?

4. What is the level of engagement with the groups you work with, as selected in Question 3?

1. Excellent
2. Very good
3. Average
4. Weak
5. Poor

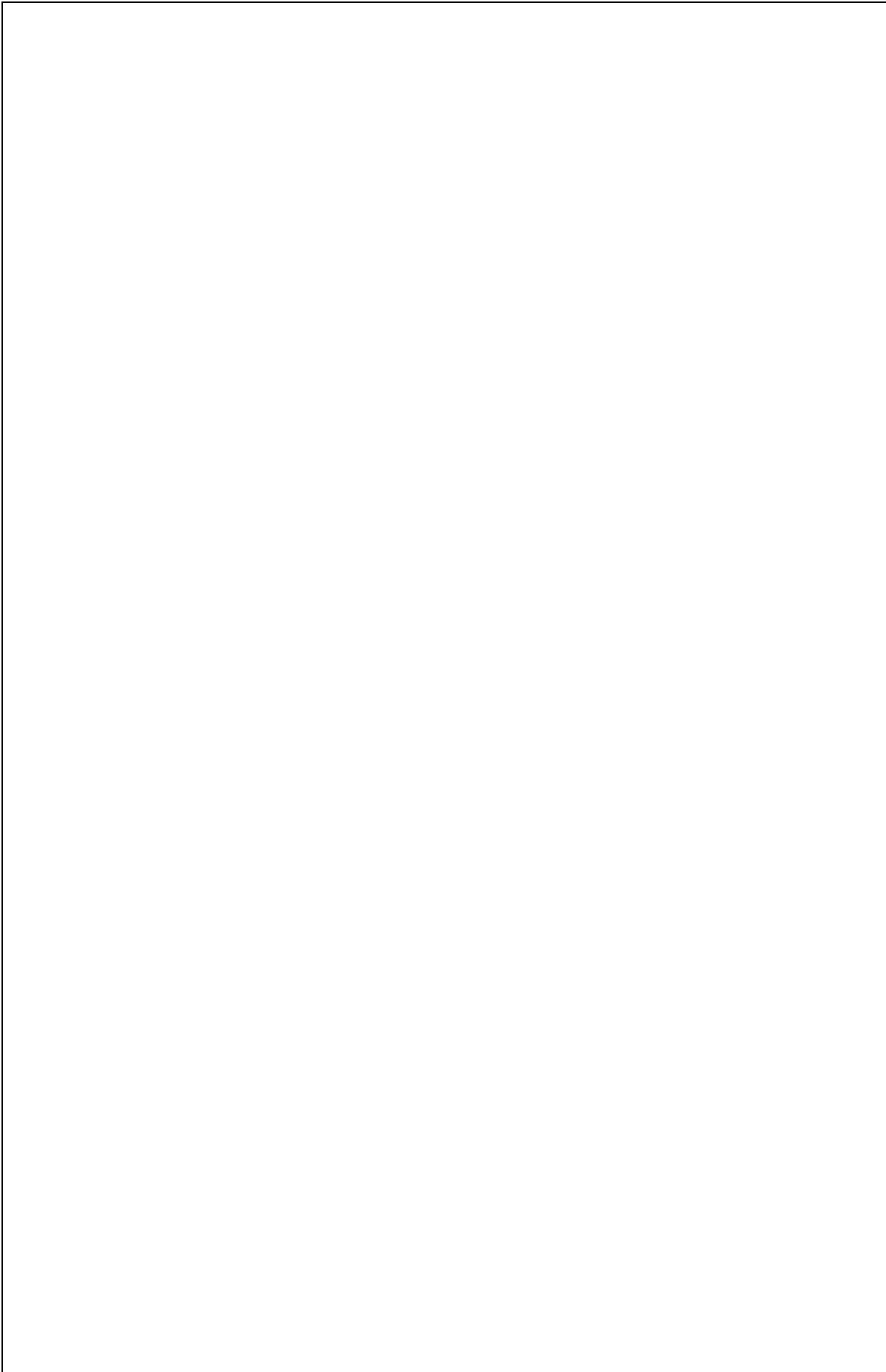
5. Do some groups engage more than other groups? Why?

6. What barriers exist for the different groups?

7. What recommendations would you put in place to ensure that barriers under Question 6 are addressed?

8. Do you know of other tax and budget monitoring initiatives that are including marginalized people? Please tell us the name?

Other discussion points/Notes/Questions



Thank you for your time! We will send you a copy of the report if you give us your email address:

Email:

CONCLUSION

This research workshop was successful with more than 10 categories of Key and marginalized population in attendance. It was completed to facilitate the fieldwork. 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.