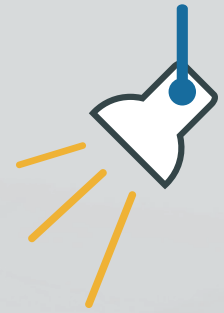


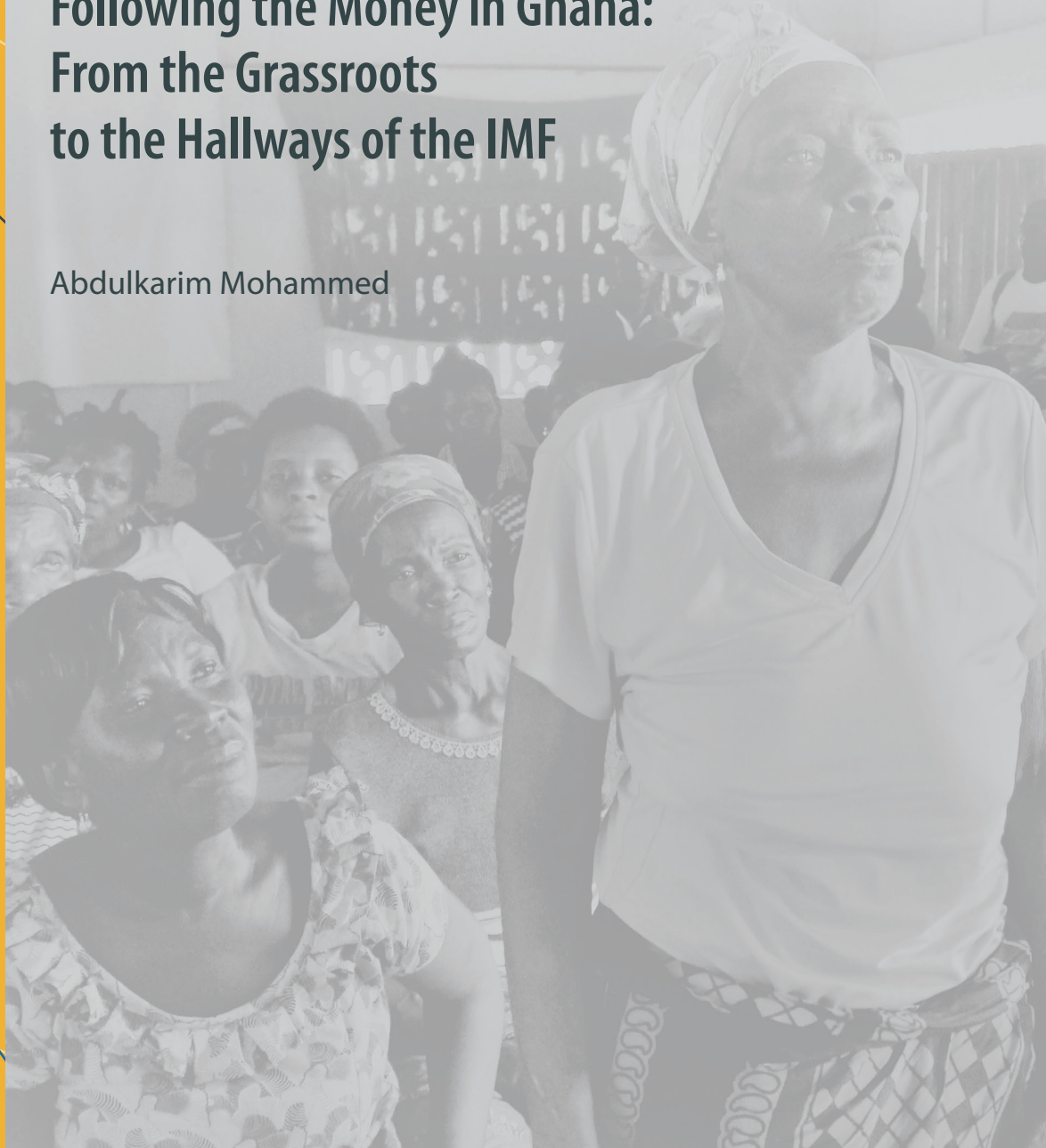
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Accountability Note



Following the Money in Ghana: From the Grassroots to the Hallways of the IMF

Abdulkarim Mohammed



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Summary

Following the Money in Ghana: From the Grassroots to the Hallways of the IMF

Abdulkarim Mohammed

Between 2011 and 2014, Ghana went from boasting the world's fastest growing economy to requiring a bailout from the International Monetary Fund (IMF). While a global downturn in commodity prices precipitated the fall, a lack of accountability in how public finances have been managed has been at the heart of the problem. Fiscal indiscipline, fueled by a lack of oversight and rampant corruption, left the government unable to mount an effective response during lean economic times.

Oxfam and its civil society partners in Ghana were worried that everyday Ghanaians would be left shouldering the burden of the economic crisis. Moreover, that their concerns and aspirations would not be represented in the high-level negotiations on the bailout between the Government of Ghana and the International Monetary Fund. To address these concerns Oxfam and its partners coordinated a multi-level advocacy campaign. The campaign drew together a diverse coalition of civil society—from community activists to globally influential think tanks—able to represent and articulate local level concerns and project a unified voice at the national and global levels.

This novel approach proved highly successful in driving important changes in policy and practice that have enhanced accountability, fiscal responsibility, and citizens' participation. The campaign not only contributed to improving the laws governing how public finances are managed in Ghana, but also helped to increase pro-poor spending and protect crucial social services.

Three key lessons emerged on conducting multi-level campaigns:

- 1. Establish accessible communication and sustained dialogue within a diverse coalition.** Diverse coalitions can exert powerful bottom-up pressure but are tricky to build and maintain. Accessible communication within the coalition, along with sustained dialogue and deliberation, are essential for ensuring a unified stance and consistent advocacy messages.
- 2. Use global institutions as strategic levers for top-down accountability.** Influential global initiatives can be effective in exerting top-down pressure. Seek out ways of using such strategic levers to help institutionalize reforms.
- 3. Invest in citizens' engagement in policies and implementation over the longer-term.** Citizens need to be supported to engage in monitoring the implementation of social services over a sustained period. They need to be supported over the long-term to exercise greater influence.

I. Background: Economic Prosperity Undermined by a Lack of Accountability



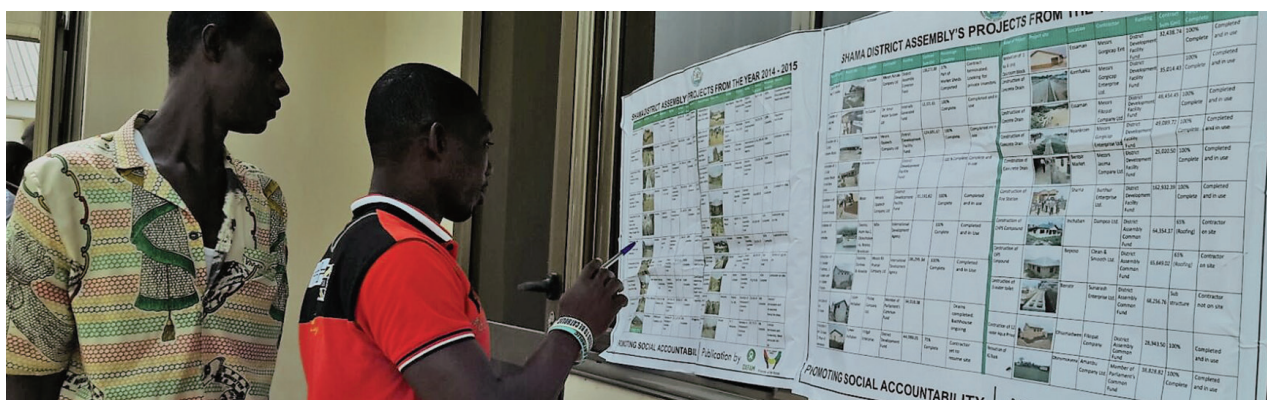
In 2011 Ghana had the fastest growing economy in the world, fueled by a boom in oil investments. By mid-2014 the country was reeling from serious economic crises: a commodity price crunch, high levels of debt and inflation, one of the world’s worst performing currencies, and failing social services (IMF 2014). What had gone so wrong in the space of just three years? At the heart of the crisis was a lack of fiscal discipline. Off-budget and excessive expenditure, excessive borrowing, and lax oversight by institutions such as parliament had fostered impunity. This would prove difficult to address without a combination of local accountability efforts bolstered by external influence (Controller and Accountant-General of Ghana 2014, Hanson 2008, Allotey 2016).

Relatively low levels of transparency and accountability, particularly when it comes to ordinary citizens, has been a major and persistent challenge to effective public financial management in Ghana. This has created fertile ground for government officials to siphon public funds into private pockets. Yet the government’s commitment to “let the sunshine in” has been found wanting: a Right to Information bill has been pending before parliament for well over a decade. The Auditor General’s Department (Ghana’s supreme audit institution) has chronicled countless cases that amount to sheer pilage of the public purse, while offenders have gone un-

punished (Mubarik 2016, Brobbey 2015). Such corrupt practices have further reduced the already inadequate resources available to deliver public services, making the people worse off.

Even during periods of relative economic stability, politicians have used elections to make off-budget spending that increases the deficit and reverses the economic gains. Leading up to elections, it has been standard practice to launch projects that have not been budgeted for, nor authorized by parliament, with the aim of buying votes and securing support at the ballot box. Thus, Ghana’s four-year election cycle is a major bane to fiscal prudence. This partly explains why the country—once a posterchild for African economic development—emerged from the 2012 general election with a budget deficit of 12.4 percent. This unprecedented deficit triggered a downturn that reverberated throughout the entire economy.

Another factor underling fiscal indiscipline has been the weaknesses exhibited by oversight institutions such as parliament, the Auditor General’s Department, and the Accountant General’s Department (Oxfam America 2016). The impotence and lack of independence of these institutions can be traced, at least in part, to political interference.



Community members scrutinizing the accountability posters during the 2016 People’s Forum in Shama district, Ghana. Credit: © Nana Efua Ewur, Friends of the Nation

II. Planning: A Strategy for Applying Pressure at Multiple Levels



Such were the challenges Oxfam and our civil society partners uncovered during a scoping exercise to assess the state of public finance in Ghana and inform our strategy to advocate for change. The exercise was a comprehensive look at public financial management in Ghana. It examined revenue mobilization, budgeting, disbursement of funds and expenditures, and auditing, among other aspects of public finance. It revealed that extensive reforms were needed to reverse the tide of economic crises. Several conversations with bureaucrats and political elites also indicated that no meaningful change could be achieved without external pressure from the influential donors and international finance institutions (IFIs) that support the government's agenda.

Oxfam also conducted extensive consultations with civil society partners and civil servants to identify targets for our advocacy. Respondents identified the presidency, the finance ministry, the International Monetary Fund (IMF), and the World Bank as the prime movers when it comes to public financial management in Ghana. Donors such as DANIDA, USAID, and DFID were also seen to be important influencers and providers of budgetary support.



Signed Oil4Agric petition in box to parliament of Ghana. Credit: © Naana Agyekum (Oxfam)

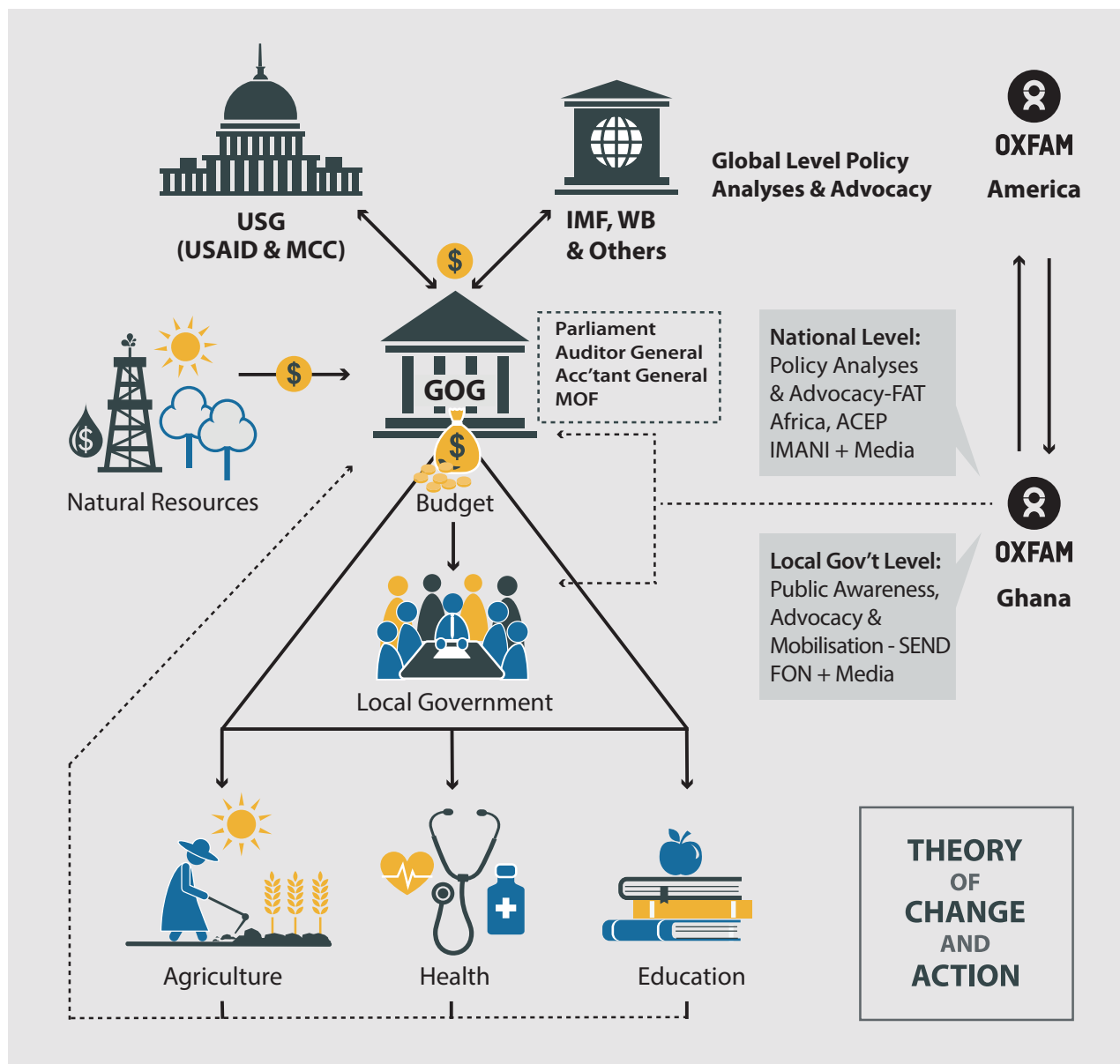


Executive Director of Financial Accountability and Transparency Africa (FAT-Africa), Elibazeth Nkrumah, asking a question at the 4th National Forum held in Accra by the CSOs Platform on Ghana-IMF Program. Credit: © Alex Bagoniah of Navasco Photos

Having identified the challenges and those who needed to make change happen, we decided on a three-tier advocacy strategy. Ultimately, we wanted to strengthen the connections between citizens, the government, and global institutions. The idea was to focus on public finance issues at the local level, link these issues to a national level platform made up of a diverse alliance of civil society actors, and then take issues of concern to everyday Ghanaians to the global stage.

The strategy, known as “Local-to-Global Advocacy” or the “World-Wide Influencing Network (WIN)” in Oxfam parlance, aimed to establish an effective feedback loop between citizens (through civil society organizations), the government, and global institutions such as the IMF and the World Bank. Our understanding was that active demands for accountability from the bottom-up and the top-down, combined with a well thought through strategy to influence appropriate targets, could be successful in making change happen (see Figure 1).

Figure 1. Theory of Change and Action



ACRONYMS

ACEP	Africa Centre for Energy Policy	MCC	Millennium Challenge Corporation
FAT-Africa	Financial Accountability and Transparency – Africa	MOF	Ministry of Finance
FON	Friends of the Nation	SEND	Social Enterprise Development Foundation
GOG	Government of Ghana	USG	United States Government
IMANI	IMANI Africa	WB	World Bank
IMF	International Monetary Fund		

III. From Plans to Action: Building and Maintaining Multi-level Partnerships



At the beginning of September 2013, the government was in a state of denial about the looming economic crisis. Any talk of taking radical action to reverse the trend was either strongly rebutted or explained away as a temporary setback that was going to be fixed without any external bailout. Yet the situation moved from bad to worse. After unsuccessfully experimenting with its so-called "homegrown program", the government eventually approached the IMF for an Extended Credit Facility (ECF) in August 2014 to, as was described by the then finance minister, "restore policy credibility" (Martinez 2014, Government of Ghana 2014).

The starting point for advocacy at the national level was that ordinary citizens—those with the least resources—should not shoulder the burden of Ghana's structural and economic reforms. Public fora, online blogging, and social media campaigns helped to generate public awareness and build consensus that a proportion of the country's national budget should be used to raise living standards for all of Ghana's population.

At both the national and local (grassroots) levels, we partnered with reputable local civil society organizations (CSOs) with strong knowledge of public policy and connections at both the national and the grassroots levels. This included the Africa Centre for Energy Policy (ACEP), Friends of the Nation, Financial Accountability and Transparency Africa (FAT Africa), IMANI Africa, and Occupy Ghana.¹ Some of these CSOs championed Oil4Agric, an advocacy movement pushing for the government to commit significant amounts of oil revenues to fund agriculture. We wanted to pressure parliament, the finance ministry, and the Auditor General to live up to their mandates to deliver fiscal prudence. We also actively engaged the local offices of the World Bank and IMF to influence the technical assistance they were providing to the government of Ghana.

We worked to generate evidence that could help to encourage popular mobilization from the bottom-up to

support transparency, accountability, and participation in policy reforms. Partners translated budget information into reader-friendly forms that lay people could easily make sense of and relate to. Using publicly available information, partners highlighted the waste and plunder of public money and demonstrated that the government had sufficient budgetary resources to fund essential services such as education, health, and small-holder agriculture.

Partners also actively participated in budget hearings by both the finance ministry and parliament, submitting proposals to their respective leaders to help fix the mess. They regularly conducted budget analyses, budget tracking, and value for money audits to ensure that allocations matched expenditures. To inform the public and garner popular support, they worked with media houses and obtained feedback from the general public and public finance experts to inform our global level advocacy drive.

On the global scene, our advocacy took us to the corridors of the IMF and the World Bank in Washington D.C. We partnered with technically sophisticated Ghanaian think tanks who could speak the language of international finance institutions (IFIs) and present influential economic arguments. A key strength of our partners working at this level was their expertise and experiences as former ministers of state, professional accountants, economists, and social policy experts. Organizations such as ACEP, FAT Africa, IMANI Africa, the Institute for Fiscal Studies, and the Centre for Policy Analysis helped us to reach not only the IMF's desk offices in Ghana, but also members of the IMF's governing body, the Executive Directors, that represent the UK, France, Germany, USA, China, and Japan.² USAID and the Millennium Challenge Cooperation were also engaged to support the adoption and implementation of sound accountability practices, such as the International Aid Transparency Initiative's (IATI) reporting standards, in their funded programs.

1. The Civil Society Platform on the IMF Bailout

In the lead-up to Ghana's ECF from IMF, we supported like-minded CSOs to form the Platform on the IMF Bailout. The Platform harnesses the diverse specialties of CSOs to bridge the governance gap in public financial management and has served as a "one-stop-shop" for Ghanaian CSOs to engage the IMF program.³ Before and during the ECF negotiation, the Platform made specific demands to the government of Ghana and IMF. The demands emphasized enhancing fiscal discipline, deepening accountability and transparency, linking stabilization to economic transformation, and safeguarding strategic pro-poor and pro-development spending. The persistent push for a voice and presence in the program negotiation saw initial resistance give way to constructive engagement with the government of Ghana's negotiating team. The Resident Representative of the IMF in Ghana was very supportive of the CSOs' Platform.

A key strength of the Platform was its ability to bring together civil society actors from diverse backgrounds. Along with CSOs working on a range of poverty and public financial management-related issues, it included religious leaders, labor unions, traditional leaders, women's movements, and youth organizations. Having nursed their frustration with an increasing level of corruption and failures of the state to be accountable for so long, this was a golden opportunity to take the fight a notch higher (Oxfam America 2014).

At a national forum in November 2014, the views of 120 CSOs were collated and shared with the negotiating teams from both Ghana and the IMF, as well as the President of Ghana. This was a novelty because for years the Bretton Woods Institutions have always seen governments, rather than citizens, as their primary clients. Unsurprisingly, many of their past policy recommendations have lacked a human face and negatively affected poor people because consideration was not given to the needs of the voiceless majority. This has fueled a general mistrust of IFIs and a lack of ownership of the programs they entered into with governments. It was refreshing that, after several attempts, the IMF team agreed to meet with CSO representatives as part of their consultations. Even more refreshing is the fact that the final ECF agreement reached in April 2015 granted many of our

specific advocacy asks. We continue to actively pursue those that were not granted.

The Platform presented four key asks:

1. Make broad consultation with Ghanaian citizens an integral part of the package negotiation process.
2. Set transparency and accountability measures that address underlying causes fueling indiscipline in public spending.
3. Protect strategic pro-poor and pro-development spending.
4. Improve revenue collection, especially from large economic actors.

To step up the pressure and ensure the success of the advocacy, teams of the Platform's representatives and Oxfam staff used the IMF/World Bank annual and spring meetings and other international fora to reach out to the executive directors of the most influential countries of the IMF board. Subsequently, the Platform organized a workshop on fiscal accountability to strengthen the capacity of hands-on staff within the civil society space on various innovative approaches to track public expenditure and resource flows through the various strata of government to ensure that the government delivers on its commitments.

At a recent national forum to review key indicators of the government's performance on the IMF program, the Platform issued a communique. It expressed dissatisfaction with the government's delivery on commitments and recommended extending the IMF program support beyond the April 2018 end date with stricter adherence to the program commitments by both the government and the IMF (Civil Society Platform 2017). A copy of the communique was presented to Ghana's Vice President, Dr. Mahamudu Bawumia, who chairs the Economic Management Team, and the IMF representative in Ghana. The IMF has since extended the ECF period until 2019 in response to the government's request, noting that "policy slippages" by the government have contributed to Ghana's economic woes (IMF 2017). The platform intends to monitor this closely.

Yet this campaign recognized that influencing national level budget allocations would be necessary but not sufficient to protect pro-poor spending priorities. This multi-level campaign therefore also emphasized sup-

port for citizen participation in district level decision-making about much-needed social investments.

2. Social Accountability in Shama District

Ghana's decentralization efforts have yet to translate into true devolution with a complete cascade of power and resources to the lower structures of government from the center. Local governments have also not actively involved the general public in their development decision-making processes, as required by law. Ownership of development initiatives and accountability for public funds have therefore always been a challenge. Oxfam worked with local CSO partner Friends of the Nation to incubate and nurture a "Social Accountability Model" in Shama District, an oil-producing area in the Western Region of Ghana. The model was designed to exact accountability through three streams of work to build active citizenship.

- First, the **Town Hall Series** brings together civil society, including women's and youth organizations, traditional leaders, and local government authorities to directly influence the objectives of the medium-term development plans of the district. They make inputs to, and critique, ongoing social projects on health, education, and basic infrastructure. This has helped the people feel valued and know their opinions count in determining local development priorities. Now communities self-mobilize to engage in all development processes.



Chief Executive of Shama District Assembly delivering the State of the District address at the 2015 People's Forum in Shama district, Ghana. Credit: © Elisabeth Wagner, Friends of the Nation



A woman asking for better roads at a Town Hall meeting at Assorkor in Shama District, Ghana. Credit: © Solomon Kusi Ampofo, Friends of the Nation

- Second, **Accountability Information Boards** were introduced to improve transparency and accountability. All publicly funded projects within the district are catalogued (using pictures and project information) and posted on community billboards. These provide citizens with project details, such as the type, location, contract sum, who the contractor is, and stage of completion. They also include a hotline for asking the appropriate authorities the hard questions relating to cost, timelines, and quality of service delivery. Other notice boards provide quarterly financial summaries on revenues and expenditures. This has helped in building a relationship of trust between the local government and communities; people are now more willing to fulfill their local tax obligations. At the last check, internally generated funds have doubled compared to the previous year's figures.
- Third, a **People's Assembly** was launched to bring all the leaders of the local government together in one room with community representatives. The purpose is to render accounts to the people and present a "State of the District" statement on all revenues, expenditures, governance, and social and economic developments. This meeting is also broadcast live on the radio and provides opportunities for the audience to phone-in questions. It has engendered heightened citizen interest in community affairs, in contrast to the general apathy which prevailed earlier. Neighboring districts are clamoring for a replication of the model in their local areas.

IV. Achievements: Institutionalizing Reforms and Protecting Social Spending



Within the short period of undertaking the initiative, we have observed considerable progress in improving how public finances are managed in Ghana. Engagement between the IMF, the World Bank, and CSOs in Ghana has also been strengthened.

Through this direct engagement with policymakers, our advocacy influenced the ECF bailout agreement. Not only were social investments protected, an additional US\$250 million was allocated to fund sixteen programs, such as a school feeding for primary school pupils in selected poor communities across the country, the national health insurance scheme, and a direct cash transfer to indigents. Allocations to pro-poor interventions have risen by 37 percent over 2014-15. Similar trends were observed for 2016 and are expected to continue in 2017. The civil society Platform regularly monitors the IMF program roll-out; identifies the gaps and proffers recommendations mainly through public fora, stakeholder engagements and during IMF program reviews.

Our advocacy has also contributed to improvements in accountability and transparency legislation. A new Public Financial Management Act that consolidates various

financial administration rules with a clear sanctions regime has been passed (Government of Ghana Ministry of Finance 2016a). An Amended Bank of Ghana Act to limit the government's borrowing and ensure greater autonomy has also been enacted (Government of Ghana Ministry of Finance 2016b). Transparency is also improving. For the first time since commercial oil production commenced in 2010, the national oil company published its financial statement in 2015 (Ghana National Petroleum Corporation 2015). The Ministry of Finance now publishes fiscal data and other essential information on the economy on a regular basis.⁴ Such changes are part of key structural reforms under the IMF program that seek to effectively deal with the persistent defects in the management of the country's finances.

Civil society actors beyond Ghana have taken note of the successes and begun to undertake similar initiatives. For example, Oxfam country offices in Mozambique, Zambia, and Tunisia have mobilized CSOs and citizens groups to proactively engage the IMF in bailout negotiations in their respective countries. Lessons have also been shared widely within the Oxfam confederation to inform Oxfam's ongoing global fiscal justice FAIR (Fiscal Accountability for Inequality Reduction) campaign.⁵



Harriet Donkor of GIZ Ghana making a point at the 4th National Forum by CSOs Platform to review Ghana's key performance review under the Ghana-IMF Program. Credit: © Alex Bagoniah of Navasco Photos

V. Lessons For Conducting Multi-level Campaigns



The success of the campaign was underpinned by Oxfam’s ability to coordinate advocacy at multiple levels and with multiple stakeholders. From the local level to the national and the global, our advocacy made the concerns of citizens heard in the institutions that can affect change. This novel approach of working with diverse stakeholders and linking their voices at the different levels, strengthened connections between citizens, their government, and international financial institutions.

However, conducting such a campaign is not without challenges. Three key lessons on conducting a multi-level campaign emerged.

1. Establish accessible communication and sustained dialogue within a diverse coalition. A key strength of this advocacy initiative was the connection that was forged between think tanks, social movements, and grassroots organizations in the CSO coalition. This allowed our advocacy effort to push for citizens’ direct representation in the IMF program negotiations. Issues were deliberated upon extensively to arrive at common positions that were far beyond individual CSOs’ divergent ideologies. This ensured that all players on the demand-side had a unified stance on what needed to be done, and it was very important to maintaining consistency in advocacy messaging.

At the same time, the Platform provided a “one-stop-shop” for CSOs and the citizens they represent to continuously engage with the Government of Ghana, the IMF, and the World Bank. This effectively countered previous excuses for the exclusion of CSOs in such matters of national interest (e.g., that CSO interests were too many and varied to have active and meaningful engagement). This initiative has established an open channel of communication between the CSOs/citizens, the Ministry of Finance, and the offices the IMF and the World Bank in Ghana. This active relationship can help ensure that

fiscal accountability reforms continue to be mainstreamed into national level conversations over the longer-term.

2. Use global institutions as strategic levers for top-down accountability. Though similar opportunities had presented themselves in the past, many CSOs had not made effective use of such openings. We were able to build on the experience of SEND Ghana (Dogbe and Kwabene-Adade 2012), a member of the CSOs Platform on the IMF Bailout, and make use of global initiatives led by the IFIs and donors, such as the Global Initiative for Fiscal Transparency, the World Bank’s Global Partnership for Social Accountability (GPSA), and the Open Government Partnership (OGP).⁶ They served as additional levers for pushing the institutionalization of reforms, as these initiatives promote good global citizenship and commit countries to specific reforms that enhance governance and public resource management. For instance, we took good advantage of some of the Government of Ghana’s unfulfilled commitments under the OGP and pushed for them to be incorporated in the IMF’s ECF agreement.⁷

3. Invest in citizens’ engagement in policies and implementation over the longer-term. Our experience shows that citizens’ engagement and follow-up needs to be sustained to ensure that the money reaches those who need it most. Securing advocacy asks in the IMF’s ECF was only the beginning.⁸ Oxfam continues to support the Civil Society Platform to monitor how the government of Ghana translates its commitments on fiscal prudence and social investments in areas such as health, education, and agriculture. Citizens and CSOs are undertaking value for money audits of oil-funded projects and track budgets to ensure that allocations match disbursements and expenditure.⁹ To do so, CSOs need long-term support to exercise greater influence on how resources are used to deliver crucial social services.

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Endnotes

1. For more information, see Africa Centre for Energy Policy (ACEP) (<http://www.acepghana.com/>), Friends of the Nation (<http://fonghana.org/>), Financial Accountability and Transparency Africa (FAT Africa)(<http://fat-africa.org/>), Imani Africa (<http://www.imaniafrica.org/>), and Occupy Ghana (<http://www.occupygh.org/about/>)
2. For more information, see Institute for Fiscal Studies (<http://ifsghana.org/>) and Centre for Policy Studies (<https://www.cepa.org.gh/>)
3. See <http://www.csplatformghana.org/> and <http://www.csplatformghana.org/publications/>
4. See <http://www.mofep.gov.gh/fiscal-data>
5. See <http://policy-practice.oxfam.org.uk/our-work/inequality/fair>
6. See <http://www.csplatformghana.org/>
7. See <https://www.opengovpartnership.org/countries/ghana>
8. See <http://www.imf.org/en/Publications/CR/Issues/2016/12/31/Ghana-Request-for-a-Three-Year-Arrangement-Under-the-Extended-Credit-Facility-42865>
9. See <https://s3.amazonaws.com/acep-static/reports/VFm+report+KEYME+AND+OHAWU.pdf> and [https://s3.amazonaws.com/acep-static/reports/Budget+Traking\(1\).pdf](https://s3.amazonaws.com/acep-static/reports/Budget+Traking(1).pdf)



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