

# Linking Participation and Economic Advancement

Ghana Civil Society Platform on the IMF Programme:  
Case Study

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This case study forms part of the collection of materials produced for the 'Linking Participation and Economic Advancement' project led by the Institute of Development Studies and funded by a grant from the Open Society Foundations. This research project recognises that economic processes impact the lives and livelihoods of people who frequently have little or no power in these processes. Through this research we identify alternatives: ways that communities, governments and enterprises are making economic decisions in which 'ordinary' people have a real voice. The aim of this research is to build an evidence base of these alternatives in order to explore the question: What constitutes meaningful participation in economic advancement?

## Summary

Eleven Accra-based civil society organisations (CSOs) working on social accountability, anti-corruption and governance joined forces in November 2014 to influence the design, implementation and monitoring of the International Monetary Fund (IMF)-backed extended credit arrangement for Ghana (2015–18). Prior to the formation of the Civil Society Platform on the IMF Programme, there had been no citizen initiative specifically dedicated to a serious economic intervention like this in the country. The Platform has been at the forefront of CSOs' engagement with key stakeholders (i.e. the IMF and Government of Ghana), articulating the views of ordinary citizens in language that policymakers can relate to. The sustained advocacy efforts have led to the safeguarding of pro-poor development spending, IMF programme extension by a year, as well as key structural reforms aimed at averting the need for another IMF bailout in the future.

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## 1 Introduction

Ghana has been practising multi-party democracy since the commencement of the fourth republic in 1992. However, after the turn of the millennium the country has been saddled with election year fiscal slippages, i.e. the phenomenon where the incumbent government spends outside the budget in a bid to win an election with its adverse consequences for the price of goods and services (inflation), budget deficits and the need for more debt to finance such unplanned outlays. The country has undergone this election cycle every four years since 2000. Each time, it leaves the elected government the task of working to restore macro stability in its first year in office; it then spends the next two years pursuing its own policies and programmes, and in the remaining year the cycle is repeated.

Following a repeat of the election year profligacy in 2012, Ghana's economic environment became very unstable in 2014, with a fast depreciating currency, high debt burden, and rising inflation that hit ordinary household pockets the hardest – as well as loss of policy credibility and investor confidence. Government coffers dried up such that disbursements to Ghana's District Assemblies' Common Fund (DACF), known as the 'Common Fund' – which is intended to ensure equitable development of local government agencies across the country as well as other social protection programmes – were either never released or were under-delivered or suffered severe delays. This was a clear indication that the economy had this time round failed to recover from the election overhang. The situation was further complicated by electricity supply shortages that also worsened the health of the economy.

Facing the deteriorating economic climate, the Government of Ghana sought non-partisan homegrown solutions to the teething challenges that had confronted the economy at a three-day national economic forum held 12–15 May 2014. The forum brought together over 140 Ghanaians drawn from organised labour, the private sector, professional associations, financial institutions, security services, traditional leaders, political parties, parliamentarians, the clergy, policy thinktanks, academia, civil society, and government ministries. They jointly produced a 22-point resolution christened the 'Senchi<sup>1</sup> Consensus' for the consideration of government.

Nonetheless, the challenges persisted and in August 2014, the Government of Ghana requested a bailout programme from the International Monetary Fund (IMF). On 3 April 2015, the IMF Board approved a three-year Extended Credit Facility (2015–17, extended to year-end 2018) of about US\$918m or 180 per cent of Ghana's quota at the IMF; this was the country's sixteenth stabilisation programme with the IMF since independence (1957). The approved programme aimed to restore debt sustainability and macroeconomic stability to foster a return to high growth and job creation while protecting social spending.

It is noteworthy that in the 15 earlier stabilisation programmes with the IMF, there was very little citizen buy-in due mainly to the lack of space for citizens to share their views on such important fiscal agreements – even though citizens are the ultimate bearers of the impact of agreements reached between the Government of Ghana and the IMF.<sup>2</sup> Hence, 11 civil society organisations (CSOs), thinktanks and non-governmental organisations (NGOs) working on social accountability, transparency and anti-corruption issues, all based in Accra, came together and formed the Civil Society Platform on the IMF Programme (now the Economic Governance Platform,

1 A town in the Eastern Region of Ghana that hosted the forum.

2 Earlier programmes with the IMF had no spaces for citizen/CSO engagement; it was strictly between the government and IMF.

**Box 1 Timelines**

- 2012 – Ghana again experienced election year cycle, which adversely affected the economy two years later.
- 2014 – Election year overhang occasioned a National Economic Forum – ‘Senchi Consensus’ organised by the government.
- 2014 – Government requests IMF bailout and programme negotiations commence.
- 2014 – Formation of the Civil Society Platform on the IMF Programme to influence programme negotiations, implementation and monitoring.
- 2015 – IMF Board approves initial three-year (2015–17) extended credit facility for Ghana to restore macro stability, policy credibility and investor confidence.
- 2016 – Election year cycle repeated and markedly reversed the gains chalked in 2015 (the first year of the IMF-backed programme).
- 2017 – New government assumes office; it is also the remaining year of the IMF-backed programme.
- 2017 – IMF-backed programme extended by a year (to 2018) which was set up to enable the new government to bring the programme back on track.
- 2018 – End of Ghana’s sixteenth IMF bailout programme subject to final review in March 2019 based on December 2018 performance. (Macro stability restored.)
- 2020 – The next general election in Ghana.

Source: The author.

hereafter referred to as the ‘Platform’) in November 2014 with initial support from STAR-Ghana<sup>3</sup> (a multi-donor fund involving the UK Department for International Development (DFID), Danida (Denmark), the European Union, the United States Agency for International Development (USAID) and Oxfam<sup>4</sup>). The Platform’s aim was to advocate for civil society inclusiveness in major public financial management issues and, in particular, the IMF programme design, implementation and monitoring in Ghana by creating dialogue spaces between CSOs, government and the IMF as well as other development partners. Specifically, the Platform pushed to:

- Make broad consultation with Ghanaian citizens an integral part of the programme negotiation process and implementation;
- Set transparency and accountability measures that address underlying causes that fuel indiscipline in public spending, including key legal and structural reforms;
- Protect strategic pro-poor and pro-development spending; and
- Improve revenue collection, especially from large economic actors and plug the loopholes in revenue collection and administration.

3 STAR-Ghana provided the initial funding of (US\$33,000) in 2014.

4 Oxfam provided a total of US\$80,000; US\$40,000 for 2015–16 and US\$40,000 for 2018 direct project funding.

Over the past four years, the Platform has sought to objectively look at the trade-offs, the ups and downs of the IMF-backed stabilisation programme and provide useful feedback in promoting the national good. The Platform has been at the forefront of civil society engagements with the IMF and Government of Ghana on the programme.

## 2 Case study methodology

This case study has been prepared by Godson Korbla Aloryito, Coordinator and Resident Economist of the Ghana Civil Society Platform on the IMF Programme, in close collaboration with the Institute of Development Studies (IDS), based on a document review and 11 key informant interviews involved with or knowledgeable about the experience including: four development partners, two national CSOs, three subnational CSOs and two academics. See Annexe 1 for the list of interviews.

## 3 Description of initiative

### 3.1 Introduction

The Platform brings together diverse CSOs to influence and engage the government and IMF to ensure that citizens' concerns are reflected in the agreement and then to monitor that the government sticks to it. The Platform is structured around forums that bring CSOs, academics and other non-state actors together to agree demands, which are then communicated via the secretariat.

### 3.2 Governance structure

The Civil Society Organisation Platform on the IMF Programme has a secretariat operated by the Coordinator and overseen by a Steering Committee made up of representatives of 11 member organisations. The Steering Committee usually meets quarterly to approve and appraise the work of the secretariat. Decision-making by the Steering Committee is largely by consensus.

The Platform's secretariat was initially hosted by the Financial Accountability and Transparency Africa (FAT-Africa) for two and half years (July 2014–December 2016), given that FAT-Africa, through its then Executive Director, initiated and nurtured the Platform. The Platform is currently hosted by the Ghana Anti-Corruption Coalition (from 2017 to date). The Steering Committee from the outset appointed the Executive Chairman of FAT-Africa to Chair the Platform's activities throughout the course of the IMF-backed stabilisation programme.

The Platform's secretariat largely relies on finance and administrative support from the host organisation given that the Platform's Coordinator, who doubles as the Resident Economist, is its only paid staff – mainly due to funding constraints.<sup>5</sup> Membership of the Platform is voluntary and has increased to 16 organisations from the initial 11 (see Annexe 2 for the list of organisations).

<sup>5</sup> The plan was for the Platform to get finance for its own office space and administrative support staff.

### 3.3 Functions of the secretariat

The functions of the secretariat are:

- Managing the Platform's human, financial and technical resources, including people management, regular communication, reporting and coordination of Platform activities; scheduling and convening of meetings of the Steering Committee and other forums;
- Planning, budgeting and implementation of project activities, including content generation and inviting facilitators and resource persons;
- Grant proposal writing, and grant management and reporting;
- Engaging of all external stakeholders, namely government and its agencies as well as Ghana's main donors, including the World Bank and the IMF on fiscal and monetary policy issues;
- Producing policy briefs and media releases on Ghana's fiscal governance issues to strengthen the Platform's evidence-based advocacy;
- Leading and liaising with members of the Platform and other stakeholders to produce common positions on fiscal governance in Ghana;
- Developing a system to stimulate greater citizen participation in the country's public financial management issues; and
- Managing the Platform's online and social media content.

(Annexe 3 presents a position paper for the first review discussions with the IMF Mission in Accra.)

### 3.4 How participation was achieved

Through global-to-local advocacy, five national civil society fora have been organised so far. The first forum was held in November 2014 for citizens' inputs to the IMF stabilisation programme design. The Platform's asks were submitted to the country's president and leaders of the negotiation teams from Ghana (in Accra) and the IMF (both in Accra and Washington DC) with immense support from Oxfam.<sup>6</sup>

The Oxfam office in Washington DC played a critical role by leveraging its worldwide network to scan the policy environment for influencing opportunities and that effectively created dialogue spaces with senior officials of the IMF in Washington DC on the need to engage with Ghanaian CSOs to input the IMF programme negotiation processes. Consequently, in November 2014, and again in February 2015, Oxfam and the Platform's representatives met the IMF Executive Directors (or their advisors) from the US, Germany, France, UK, Japan and China in Washington DC to request their support for the Platform's policy recommendations to be included in the final agreement. Obviously, these Executive Directors and their advisors were key power brokers on the IMF Executive Board and thankfully saw the need to interact with relevant stakeholders, not only government officials but also with citizen groups, as it provided opportunities to make the bailout programme more robust – a form of reality check to deliver the desired outcomes for Ghana. The willingness to engage at the headquarters level consequently made engagement with the Resident Representative's office in Accra somewhat easier for the Platform. The IMF began to realise and acknowledge that civil

<sup>6</sup> Oxfam sponsored the trips of the Platform's representatives to Washington DC for these crucial engagements as well as other logistics.





Break-out session at the second national civil society forum on the IMF bailout programme for Ghana held in Accra, June 2015.

Photo credit: © Economic Governance Platform, all rights reserved.

society must be more involved (as IMF Managing Director, Christine Lagarde averred in October 2014: ‘Engagement with Civil Society is invaluable for IMF work’<sup>7</sup>).

The approved IMF programme granted many of the Platform’s asks including provision on:

- Improving fiscal discipline;
- Deepening accountability and transparency;
- Linking stabilisation to transformation; and
- Safeguarding 15 pro-poor and social protection spending with resulting fiscal space.

Examples of pro-poor and social protection spending that was safeguarded include the Livelihood Empowerment Against Poverty (LEAP) programme that delivers a monthly cash transfer to the underprivileged in society; a fertiliser subsidy; and the provision of a feeding grant to special schools for disabled children.

The second national civil society forum undertook a review and dissemination of the eventual programme in June 2015. This was followed by three yearly assessments intended to strengthen programme implementation and performance, which took place in March 2016, July 2017 and June 2018. These were done in addition to the Platform’s regular interactions with the IMF mission team during programme review missions in Accra.<sup>8</sup>

The Platform’s secretariat usually sends invitations three weeks ahead of an event directly via email and/or courier services, and places advertisements in newspapers, on social media and other online platforms to target forum participants in civil society. These include national and subnational NGOs, thinktanks, trade unions, etc. (70 per cent of total participants), academics and research institutions (5 per cent), government agencies and development partners (5 per cent), the media (10 per cent), and individual citizens constitute about 10 per cent of total participants. Follow-up emails and phone calls are made a week before the event to get a sense of confirmed participants in order to plan for logistics.

<sup>7</sup> IMF, October 2014. Transcript of CSOs’ townhall meeting.

<sup>8</sup> For some immediate outputs of the fora and programme review meetings, see Annexes 4 and 5 and *Calls for an Extension of IMF Programme*, Ghana News Agency, 14 July 2017, [www.ghananewsagency.org/economics/csos-Platform-calls-for-an-extension-of-imf-programme-119593](http://www.ghananewsagency.org/economics/csos-Platform-calls-for-an-extension-of-imf-programme-119593)



Participants at the third national civil society forum on the IMF bailout programme for Ghana held in Accra, March 2016. Photo credit: © Economic Governance Platform, all rights reserved.

### 3.5 The forum approach to participation

Yearly national forums to review and provide on-the-ground feedback to strengthen programme implementation have been key to providing spaces for CSOs and ordinary citizens to share their views on the management of the economy. At the end of each forum the overarching themes are issued in a communiqué with a call for action by the IMF and the Government of Ghana, both of which are usually represented at the forum. The forums, held in Accra, bring together 60–100 participants from existing networks of CSOs, thinktanks, academia, media, government agencies, the IMF and other development partners with an interest in public finance and economy-wide issues and the general populace.

The Platform often relies on the expertise of academics to prepare position papers and independent assessments and key resource persons to help translate/explain the implications of macro figures to participants. Member organisations that undertake budget tracking are sometimes given the space to share their findings. A diverse panel is constituted to further distil the outcome of the presentations.

The deliberations are concluded with the open forum sessions<sup>9</sup> moderated by the event facilitator and the issuance of communiqués. Usually, the secretariat appoints two rapporteurs to document the proceedings. The secretariat later summarises the key themes and emails them to participants for their comments before the communiqués are issued – usually after about three or four days to allow time to get responses from a good number of participants.

### 3.6 Other public/media engagements

The Platform has led the dissemination of the IMF stabilisation programme to organised groups, for example the Institute of Chartered Accountants (Ghana) (ICAG), which has over 100 members. In this instance, the IMF Resident Representative in Accra could not honour a request from the ICAG for the Representative to share insights of the IMF programme with its members on their preferred date, at a public lecture organised by the ICAG under the theme ‘IMF bailout – what is it?’. Hence, the Platform’s secretariat was contacted to step in and the Platform’s Coordinator delivered a technical review of the IMF programme on 26 June 2015 at the Movenpick Ambassador Hotel in Accra for the ICAG. Chartered accountants play a key role in protecting the public purse in the Ministries, Departments and Agencies (MDAs) as well as within the subnational structures such as the Metropolitan,

<sup>9</sup> The first and second fora had breakout sessions where participants were divided into groups to discuss four thematic areas. The leaders of each group then presented summaries to the plenary to kickstart the open forum sessions. The secretariat has not been able to continue with the breakout sessions subsequently due to the associated extra cost of space.

Municipal and District Assemblies (MMDAs) as internal auditors and finance officers and they need to be aware of the reforms underway to help provide greater assurance on government's liabilities in their lines of duty.

The Platform organised a fiscal accountability workshop (12–13 March 2015) to build the capacity of hands-on programme and advocacy actors within the CSO space in Ghana (i.e. the people who actually implement programmes and advocacy initiatives) on various innovative approaches to effectively track public expenditure and resource flows through the various strata of government. The aim was to enable participants to determine how much of originally allocated public resources reach each intended end and whether or not such funds are used in the most economical, effective and efficient manner for improved fiscal accountability in Ghana as fiscal year 2015 commenced.<sup>10</sup>

The Platform has organised press conferences and workshops, and representatives have appeared on radio and television to highlight the factors that have led Ghana to seek bailout on 16 occasions from the IMF given the reservations most Ghanaians have with the Bretton Woods Institutions. These actions were taken because citizens blame the World Bank and IMF for their country's austerity, even though the problem lies with government overspending: Ghana cannot continue to live beyond its means with its rising debt burden costing 42 per cent of domestic revenue.

## 4 Results

From the outset, the Platform has identified fiscal indiscipline in the management of public resources as being responsible for the country's economic woes and rising inequality. The Platform holds the conviction that effective implementation of the current arrangement with the IMF will strengthen the country's own institutions of fiscal restraint and regain policy credibility as well as chart new sustainable pathways so that Ghana, hopefully, will no longer revert to the IMF for another Fund-supported stabilisation programme. To this end, some of the Platform's achievements in working on the IMF-backed programme are highlighted in this section.

Given that the current arrangement has spanned two different governments, the Platform has remained very firm and objective in its assessments of the IMF and government respectively and this has earned some recognition for the Platform. Backed by macroeconomic data and analysis, in July 2017 the Platform successfully led the charge and called for an extension of the IMF programme by a year to December 2018, at a time when the new government had been six months in office and was undecided on which direction to proceed. The fiscal slippages being regular with every national election in Ghana made a compelling case for an extension of the programme, as almost all the programme targets were missed in 2016 (election year). In the Platform's view, the remaining period (July 2017–December 2017) was insufficient to address the shortfalls. The Platform's delegation met with the country's Vice President over the issue following the 2017 national civil society forum.

The Platform has made demonstrable impacts by implanting itself in the minds of policymakers and key stakeholders. Over the past four years, the Platform has been invited to and participated in several high-profile meetings and has had constructive dialogue on improving the Ghanaian

<sup>10</sup> See *Report of Capacity Building Workshop on Fiscal Accountability*, World Bank Ghana Office, Accra, 12–13 March 2015, [www.csplatformghana.org/wup-content/uploads/2015/06/Report-of-Capacity-Building-Workshop.pdf](http://www.csplatformghana.org/wup-content/uploads/2015/06/Report-of-Capacity-Building-Workshop.pdf)

economy. Representatives have also attended meetings with the leader of the government's negotiating team, senior officials of the IMF, World Bank and Ministry of Finance as well as representatives of the Economic Management Team (EMT).

A key request of the Platform that was granted in the approved programme was the safeguarding of pro-poor and social protection spending with the resulting fiscal space from the fiscal consolidation efforts. Hence, 15 pro-poor interventions were protected under the programme. For example, the Livelihood Empowerment Against Poverty (LEAP) monthly cash transfer to the underprivileged in society; fertiliser subsidy and provision of feeding grant to special schools for the handicapped, etc. The IMF programme provided minimum levels (floors) of outlays that government should at least meet and these have been exceeded in most cases; for instance, the year-end 2017 actual spending on social protection was GHS2,446m compared with the target of GHS2,425m.

Gaining the trust of the IMF to engage with citizens and CSOs in Ghana is a big achievement given that initially the Platform did not agree with IMF staff on a number of issues. The Platform saw the IMF as the problem and solution at the same time, while IMF staff saw civil society as key to the solutions of Ghana's problems. Both parties grew and understood each other with time and have built an enviable relationship. The IMF valued the quality of the Platform's analysis as it provided a reality check for the IMF's own prescriptions as well as government's account of events. Also, critical to building this relationship was that civil society spoke with one voice in spite of their individual differences and diverse backgrounds. This helped the IMF to take the Platform seriously. Similarly, the Platform treasured the dialogue spaces with IMF staff and was discreet regarding delicate and sometimes market-sensitive information that was shared with it in confidence.

The interest of Ghana superseded partisan political and individual interests. The country is very polarised along the two main political traditions – the ruling New Patriotic Party (NPP) and the opposition National Democratic Congress (NDC) – and economic issues and decision-making are quite often influenced and viewed with a partisan lens to the detriment of the country as a whole. Consequently, regular frank discussions took place between the CSOs involved in the Platform and IMF staff during programme review missions in Accra (four times a year on average during 2015–18) at the request of IMF staff. Besides, the IMF Resident Representative's office was always opened to the Platform for any follow-up meetings.

Interfacing between government and the public is an area the Platform has done quite well: it has articulated the views of ordinary citizens in language that policymakers can relate to. The Platform has acquired a niche for transforming grass-roots ideas into a kind of policy dialogue that competed favourably with ideas coming from other angles. For instance, over the past decade Ghanaians have clamoured for the Right to Information Bill to be enacted to no avail. The Platform made a case for it to be included as a conditionality in the IMF programme because the law when passed would empower citizens to demand greater accountability and openness in the management of public resources. Although it did not make it into the eventual agreement, the Platform has not relented in its advocacy and has partnered with the Right to Information Coalition to organise a press conference on the subject and to push it across during programme review discussions. (Annexe 8 presents the press conference on the passage of the Right to Information Bill.)

The passage of key structural and legal reforms such as the Public Financial Management Act, 2016 and the Amended Bank of Ghana Act, 2016 among

others as part of the Platform's advocacy<sup>11</sup> were critical to reforming the management of public finances, providing greater assurances on government liabilities and also preventing the Central Bank financing of the budget (dominance of fiscal policy over monetary policy).

This citizens' initiative in Ghana has become a model for other countries. The Managing Director of the IMF, Christine Lagarde, recognised the useful feedback from the Civil Society Platform on the IMF Programme in Ghana (and that of Ukraine) during the CSOs' town hall meeting at the October 2017 annual meetings of the World Bank and IMF in Washington DC. She also said that this citizens' initiative to bridge the governance loop was commendable and will serve as a model for IMF citizen engagement across the globe.<sup>12</sup>

## 5 Enabling factors for participation

STAR-Ghana's initial funding as well as Oxfam's continued funding and technical support for this initiative from the very beginning have been crucial and have indeed kept the Platform's secretariat running. Key roles were played by Omar Orteza and Abdulkarim Mohammed (both previously of Oxfam) in this regard.

The broad-based approach adopted by the Platform's secretariat, working with a number of leading CSOs was critical: it meant that CSOs were not working to undo each other's efforts. Besides, the Platform from the outset did not aim for individual accolades but rather for the common good of Ghana. Hence, the participating CSOs and partners have been able to work together to include academics and all those deemed necessary in furtherance of this goal. The Platform has been able to stay the course!

The quality of the personalities or founders behind this Platform – Hon. Albert Kan-Dapaah, Joseph Winful, Dr Mohammed Amin Adam, Abdulkarim Mohammed, Richard Hato-Kuevor, Franklin Cudjoe, Linda Ofori-Kwafo, Beauty Emefa Narteh, Kwami Ahiabenu, George Osei-Bimpeh, Dr Franklin Oduro, Vitus Adaboo Azeem, Philomena Johnson, Prof. Godfred Bokpin, Kwadwo Peasah-Okyere, etc. – were all at the cutting edge in their respective areas of work within the CSO space as well as in their private and public lives, and to have all of them on board representing their organisations boded well for the Platform. Given that they have earned the respect of many in their line of work and across the political divide, this obviously endeared a great deal of interest to the Platform's activities.

A key strength for the Platform is its diversity in background and strength in unity operating as a CSO platform in spite of individual differences in opinion and background. The Platform has member organisations working on social accountability initiatives, while others have led the anti-corruption fight in Ghana over the years partnering with the supreme audit institution (the Ghana Audit Service) to protect the public purse. Other Platform members focus on public policy analysis and advocacy, improving democratic governance and decentralisation as well as the use of ICT tools to support the efficient delivery of social interventions. The secretariat greatly benefited from the

11 Timetables for the passage of these laws were consistently missed and the Platform called on the IMF to withhold the fourth tranche of the bailout funds until the laws were passed in August 2016 (initially programmed for December 2015 and later reviewed to March 2016). The tough stance of the Fund staff and the Platform's advocacy paid off.

12 For the Platform's interaction with Madam Christine Lagarde, see Economic Governance Platform, 18 December 2018, <https://econgopplatform.org/economic-governance-platform-engages-christine-lagarde-imf-md/>



different perspectives that members brought on board to push the collective interest of the Platform.

Essentially, the Platform is driven by data, objectivity in its analysis and recommendations. The Platform's analysis, commentary and recommendations have been informed by macroeconomic data and facts. This was critical in ensuring the survival of the Platform across two different governments in a very polarised political duopoly like Ghana where, if the commentary is positive you are likely to be labelled as pro-government by the opposition and anti-government or pro-opposition if it is negative by government. The sure way of being credible in this kind of environment is to objectively speak official data and statistics, which the Platform has done over the years devoid of bias.

The IMF's willingness to engage with the Platform was very helpful. This could be attributed to the fact that civil society spoke with one voice; the high quality of the representations at IMF review meetings as well as the Platform's handling of information shared with it in confidence aided the IMF to take the Platform seriously. Also, during the period 2014–18, the Platform's secretariat had three very supportive IMF Resident Representatives for Ghana (Samir Jahjah, Natalia Koliadina and Albert Touna Mama) and two IMF Mission Chiefs (Joel Toujas-Bernate and Annalisa Fedelino) who have all been exemplary in their commitment to engaging with civil society throughout the country's IMF-backed stabilisation programme. In addition, the IMF Resident Representative for Ghana during 2015–18 honoured the Platform's invitations and participated in four out of five of its national forums to review the IMF programme implementation and shared IMF perspectives on the process and gladly responded to questions and criticisms from participants. Clearly, these occasions gave the Platform a level of credibility and acceptability – both internationally and locally – and enabled it to access the corridors of power much more easily than it would have been without IMF involvement.<sup>13</sup> The IMF also facilitated the first tripartite meeting between CSOs, government and the IMF in April 2017 for all parties to share their views to improve the Ghanaian economy.

In times that funding was not forthcoming (particularly in 2017 and the second half of 2018), the secretariat continued to function. There was willingness on the part of the Coordinator (full-time staff) to work for over a year without remuneration. Similarly, several other members of the Platform sacrificed their time and effort and regularly attended meetings, reviewed documents and provided consultancy services at rather minimal cost to keep the initiative going.

## 6 Challenges and lessons learned

Essentially, inadequate funding constrained the Platform's work. Although, the Platform was national in character, it was not broad-based (i.e. not regionally balanced). The Platform mostly restricted its activities to Accra, so the rest of the country only got to know what it was doing through media coverage and reports, which were often inadequate. It is an area that the Platform should improve on.

The gap identified at the beginning of this initiative was how to get the ordinary citizen to understand the IMF-related issues (management of public

<sup>13</sup> See *The IMF in Ghana: Macro-Stability is Like Fresh Air*, an IMF documentary that features three members of the Platform – Godson Aloryito, Prof. Godfred Bokpin and Dr Joe Abbey, <https://vimeo.com/305408704>

finances) and how they could participate. However, the Platform may not have done too well on this because it did not have the necessary funding. Originally, the thinking was to have regional events to engage and mobilise at the regional level and break it down for the ordinary Ghanaian.

The Platform also suffered from the usual political bias label where some people in the respective governments thought the Platform was anti-government and pro-opposition but with time, the political class have come to understand that the Platform stands for Ghana and it is refreshing to note that government has begun to open up.

The learnings from this case study to improve the Platform's work going forward are as follows:

- Further simplification of content communicated using more info graphs during forums and workshops would be very useful.
- Greater effort to connect with the people is needed through social media activism – Twitter, Facebook, etc. The Platform should intensify its policy analysis, write-ups and communicate the implications of economic policies and programmes in everyday language that people understand.
- To be regionally inclusive, the Platform should consider translating content into local dialects. It could collaborate with other regional-based organisations and NGOs, which could add national character to the Platform.
- The Platform should map out the existing networks it can leverage to make it more visible (i.e. partners that the Platform can ride on to achieve what it sets out to do). The Platform cannot be physically everywhere but it can be heard everywhere. For example, the country has a plethora of local radio stations communicating in local dialects and the Platform works with institutions like the National Commission on Civic Education (NCCE); it should strategise to get independent-minded experts into these spaces to disseminate and empower the citizenry.
- Steps should be taken to strengthen the structure of the Platform so it can live beyond the Coordinator, and others can carry on with its work when the Coordinator is not around.
- The Platform must remain technical and not be political. Politicising the issues defeats the objective.
- It is imperative to build on the dialogue spaces with development partners such as the IMF, World Bank, EU, etc.
- The Platform should build greater connections between technical policy work and social movements. Where the government is failing and where the IMF is giving them a pass or waiving certain benchmarks, there should be a response from the Platform. Timeliness in switching from an inside influence to an outside pressure strategy is critical.
- At the heart of all these proposals is the need for regular funding to support the Platform's work.

## 7 Conclusion and future outlook



High Level Dialogue on Tax Expenditures in Ghana held in Accra, August 2018. Photo credit: © Economic Governance Platform, all rights reserved.

The most recent IMF bailout programme for Ghana officially ended in March 2019 after the final assessments based on December 2018 performance. Despite successes achieved (macroeconomic stability, declining inflation, uptick in growth, etc.), the Platform recognises that Ghana still faces economic challenges. Upcoming elections in 2020 carry the risk of fiscal slippages and possible reversal of macroeconomic gains due to government's drive to fulfil its campaign promises ahead of the next polls. Left to itself, Ghana as a country has been less successful in maintaining fiscal discipline and promoting far-reaching structural and productivity enhancing reforms. The country lacks its own credible agency of fiscal restraint: the IMF has played the role of a credible agency of fiscal restraint in this absence. The Civil Society Platform on the IMF Programme in Ghana has transitioned to the Economic Governance Platform, to continue to engage the Government of Ghana beyond the IMF bailout programme by ensuring fiscal responsibility is internalised for the common good of all.



## Annexe 1 List of interviews

<b>Table A1 List of interviews</b>				
	<b>Name</b>	<b>Organisation</b>	<b>Designation</b>	<b>Date</b>
<b>Development partners</b>				
1	Annalisa Fedelino	IMF headquarters	Mission Chief for Ghana	7 November 2018 via Skype
2	Ian Gary	Oxfam	Director, Accountable Development Finance	7 November 2018 via Skype
3	Kennedy Fosu	World Bank	Communications Officer	2 November 2018
4	Charlotte Afudego	GIZ-PFM	Advisor	2 November 2018
<b>National-level CSOs</b>				
5	Beauty Emeфа Narteh	Ghana Anti-Corruption Coalition (GACC)	Executive Secretary	31 December 2018
6	Charlotte Kpogli	Integrated Social Development Centre (ISODEC)	Policy Analyst	5 November 2018
<b>Subnational</b>				
7	Theodora W. Anti	Foundation for Security and Development in Africa (FOSDA)	Programmes Officer	3 December 2018
8	Gyimah Adjakwa	Excellent Generation	Coordinator	3 December 2018
9	Ugonna Ukaigwe	Civil Society Platform on SDGs	Coordinator	14 November 2018
<b>Academics</b>				
10	Prof. Godfred Alufar Bokpin	University of Ghana Business School	Dean of Student Affairs & Finance Lecturer	8 November 2018
11	Dr Joseph Abbey	Centre for Policy Analysis (CEPA)	Executive Director	6 November 2018

## **Annexe 2 Members of the Civil Society Platform on the IMF Programme & Partners (now Economic Governance Platform)**

### **Initial members**

- 1 Financial Accountability and Transparency-Africa (FAT-Africa)
- 2 Imani Center for Policy & Education-Africa (Imani-Africa)
- 3 African Centre for Energy Policy (ACEP)
- 4 SEND Ghana
- 5 Ghana Center for Democratic Development (CDD-Ghana)
- 6 Ghana Anti-Corruption Coalition (GACC)
- 7 Ghana Integrity Initiative (GII)
- 8 Penplusbytes
- 9 Integrated Social Development Centre (ISODEC)
- 10 Oxfam in Ghana
- 11 OccupyGhana

### **New members**

- 12 Centre for Policy Analysis (CEPA)
- 13 African Center for Parliamentary Affairs (ACEPA)
- 14 Institute of Fiscal Studies (IFS)
- 15 Civil Society Platform on the Sustainable Development Goals
- 16 Parliamentary Network Africa (PNAfrica)

## Annexe 3 Position paper for first review discussions with the IMF Mission in Accra

### REVIEW OF GOVERNMENT'S PERFORMANCE UNDER THE ECF ARRANGEMENT WITH THE IMF (APRIL)

#### CIVIL SOCIETY PLATFORM ON IMF BAILOUT September, 2015

The Civil Society Platform lauds the efforts of government in executing the Fund supported Extended Credit Facility (ECF) arrangement. Nonetheless, there are some issues arising from the programme roll-out thus far i.e. the missed programme performance criteria for April 2015 and structural benchmarks that were met with delays:

#### Quantitative Performance Criteria

The ceiling on net change in stock of arrears for April stood at GH¢ -565 million, GH¢141 million above the target of GH¢ -424 million.

#### Continuous Performance Criteria

The Bank of Ghana (BoG's) gross financing to government (continuous ceiling for 2015) totalled GH¢14,873 million, GH¢ 259 million more than the target of GH¢14,614 million.

- ✓ Government's explanation that GH¢6,120 million in overdrafts or negative balances that was mistakenly not included in the estimate of 2014's initial stock of BoG's financing to government (GH¢13,603 million), now reflected in the revised stock of credit to government last year amount to GH¢19,723 million. This suggests that BoG's credit to government between December 2014 and April 2015 declined by GH¢4,850 million but does not adequately explain why the ceiling target for April was missed by GH¢ 259 million. The Performance Criterion has since been revised upwards to GH¢15,814 million for the rest of the year.
- ✓ The omissions alluded to above (GH¢ 6,120 million) gives cause for concern and necessary steps ought to be taken to prevent recurrence.

#### Indicative targets

The indicative target rate on inflation for April was missed by 1.4 percentage points (target rate of 15.4 percent compared with the actual rate of 16.8 percent). Similarly, social protection spending for the period fell short of the minimum GH¢ 388 million expected from government to GH¢ 252 million for April (difference of GH¢136 million). Government should ensure timely releases to beneficiaries to cushion them against the rising cost of living. Data on how pro-poor funds are disbursed a [sic.]

#### Structural Reform benchmarks for end of April

Generally, although the structural benchmarks were met, some were with delays according to the government and the IMF:

#### Payroll Management

- ✓ In order to improve the security of the payroll system, government committed to audit the payroll database and security system by mid-May 2015, but a preliminary draft of the assessment was provided mid-June 2015 with the final draft completed in mid-July 2015.

- ✓ Government also committed to cleaning the payroll database by June 2015. The public audit is delayed as the Internal Audit Agency has conducted a partial audit in the Accra region. The revised plan is to use the HR audit by the Public Services Commission with private sector support to update the payroll which will be completed by end-year.
- ✓ Per paragraph 57 of the Memorandum of Economic and Financial Policies (government's policies and programmes submitted to the IMF) and contained in the structural benchmark tables, the public audit of the payroll management should have been completed and published online before June 2015 with proper follow up on its recommendations before the end of 2015.
- ✓ Clearly, government has not met this benchmark but rather put forward a revised plan to use the HR audit by the Public Services Commission to update the payroll which will be completed by end of year as a cost saving measure in government's own words. Why then did government not foresee this earlier to save the country the amounts (unknown) expended on the limited audit carried out already.
- ✓ The government and the IMF in the first program review were mute on when next citizens should expect online publication of the payroll management audit and follow up. But we can deduce that it should be end of 2015 from government's revised the plan. Essentially, the payroll audit is to provide evidence to assist in identifying those responsible for irregularities and seek recovery of any funds unduly paid and government should show a lot more commitment in this regard.

#### Monetary policy & financial sector

- ✓ The government committed to support market-based determination of the exchange rate as well as deepen the forex market. A first draft plan to eliminate the compulsory surrender requirements of foreign exchange was completed before the end-April 2015 target. But a revision of the plan addressing comments from the IMF was completed and adopted by the BoG Board in end-July.

#### Other Concerns

Does the IMF have a mechanism in place to verify the financial and statistical data presented by government? Or the Fund simply works with unverified data.

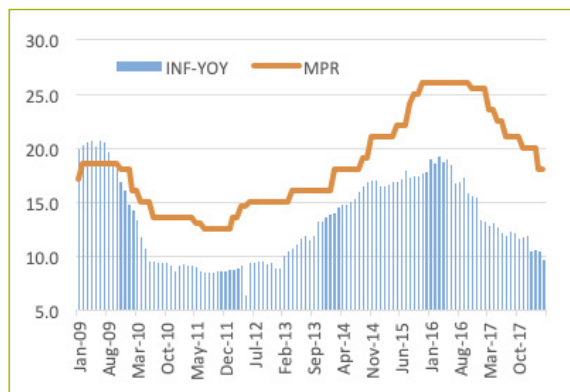
- ✓ What happens if performance criteria in the agreement and benchmark targets are not met? From the first review all government does in such instances is to justify and submit revisions to Fund staff and that's it. This once again highlights the largely administrative nature of the ECF facility and reinforces the need for fiscal rules as well as its enforcement to keep government in check particularly beyond 2017 to ensure that gains made are not reversed after the programme.
- ✓ Early passage of the Right to Information bill will greatly enhance timely access to information to aid effective programme monitoring. We urge Parliament to fast track passage of the RTI bill and also call on the media in particular to bring pressure to bear on our Parliamentarians in this regard.

Prepared by  
Godson Aloryito  
Coordinator & Resident Economist

Source: Economic Governance Platform secretariat, archives, September 2015.

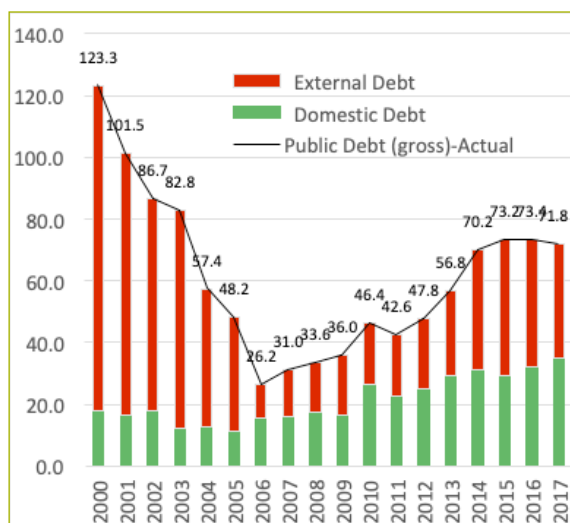
## Annexe 4 Selected info graphs used during the national fora

Figure A1 Inflation and the MPR (2009–18)



Source: Abbey, J.; Klutse, S. and Aloryito, G. (2018) *The IMF-Backed Stabilization Program for Ghana (April 2015–March 2018)*, Economic Governance Platform

Figure A2 Gross government debt and its components (2000–17)



Source: Abbey, J.; Klutse, S. and Aloryito, G. (2018) *The IMF-Backed Stabilization Program for Ghana (April 2015–March 2018)*, Economic Governance Platform

## Annexe 5 First concept note and forum communiqué issued

### CONCEPT NOTE

#### Civil Society (CS) Platform on IMF Bailout

##### THE CONCEPT

The Government of Ghana (GOG) has taken the bold decision to opt for an IMF programme. A formal 'Request Letter' is believed to have been delivered to the IMF on Friday 8, August. In the coming days, a GOG Team led by the former Minister of Finance, Dr. Kwesi Botchway is expected to specify to the IMF, the exact nature of the support the Government requires in order for negotiations to commence.

In the past, when such programmes have been worked out with the IMF, there have been virtually no discussions with Civil Society and therefore no input from Civil Society and other non-state actors. It is important that this lack of transparency is avoided this time round.

Although the programme is negotiated by Government, it is essentially a programme between the IMF and the people of Ghana. The success of the programme will be influenced by the extent to which the citizens of Ghana buy into the programme. A transparent process and the ability for Civil Society and Non- State Actors to contribute to the negotiations will facilitate the process to sell the programme to Ghanaians.

This is important because, in the past, Ghanaians have been most apprehensive about and suspicious of IMF programmes. This apparent distrust stems from inadequate information dissemination resulting from a general lack of participation. Citizens must be active participants in such Public Financial Management issues. Transparency and a perceived sense of inclusiveness in such an important programme will benefit both the Government and IMF.

##### THE AD-HOC PLATFORM

It is for the above reason, that the ad-hoc CS platform on the IMF bailout has been formed. The platform will:

- 1 Initiate a National Conversation and hold a Forum to discuss and agree on common positions on the key issues by civil society to inform both GOG and IMF.
- 2 Engage the media, academia, faith-based organizations etc. to embark on a sustained campaign to educate the citizens of Ghana on the bailout.
- 3 Endeavour to reach as many citizens as possible by deploying ICT tools and interventions to provide easy to comprehend messages through an interactive two-way SMS system, use of social media to encourage vibrant citizens discussion around the subject matter and an online platform to serve as one-stop-shop knowledge and resource center and a platform for citizen-based advocacy.
- 4 Agree on mechanisms to monitor the implementation of the final agreement that comes out of the negotiations.

Ultimately, the platform seeks to promote public awareness and inclusiveness in the bailout discussions and to arrive at common positions on the key issues for the benefit of both GOG and IMF.

## THE FORUM

A major event of the ad-hoc platform will be a national forum on Tuesday 18 November 2014.

The specific issues to be deliberated upon at the Forum are four:

- 1 Reasons for the current fiscal crisis that have necessitated a bailout by the IMF.
- 2 Lessons from the actions and inactions that have culminated in the current fiscal crisis.
- 3 Lessons from previous bailouts and programmes that should guide Government in the negotiations.
- 4 Input/Recommendations to Government and IMF with respect to the new programme.

## FORMAT OF THE FORUM

The Forum will be a whole day event and will have four thematic sessions. Each session will run for two (2) hours, and will consist of two presentations from experts followed by plenary discussions. The themes for the various sessions shall be as follows:

- i First Session – “Ghana’s present fiscal situation –Crisis or Challenges”
- ii Second Session – “Lessons Learnt from the present fiscal situation”
- iii Third Session – “Lessons from previous Negotiations”
- iv Fourth Session – “Inputs from Non-State Actors in the impending Negotiations”

## PARTICIPANTS

- NGO’s and Think-Tanks that specialize in Economic Management and Public Financial Management
- IMF and World Bank Representatives.
- Academia
- Media
- Religious Bodies
- Traditional Leaders
- Employers Association
- Trade Unions
- Student Groups
- Development Partners
- Professional Bodies.

Officials from Ministry of Finance, Bank of Ghana, and National Development Planning Commission will be invited as observers.

## ORGANISATION

The Forum is an initiative of the Financial Accountability and Transparency-Africa (FAT-Africa). They will co-ordinate the activities. Other CSOs that have signed on to join and co-sponsor the platform are; SEND-Ghana, Ghana Anti-Corruption Coalition, ACEP-Africa, Penplusbytes, IMANI, Occupy Ghana, etc.

As many CSOs and Non-State Actors and institutions that want to associate themselves will be encouraged to join as co-sponsors. FAT-Africa has already received assurances from Ghana Institute for Public Policy (GIPPO) and efforts are being made to get other NGOs and Think Tanks to join us as co-sponsors.

Key Media Houses will be encouraged to join as co-sponsors in order to gain as much publicity as possible for the program.

## ICT TOOLS AND INTERVENTIONS

To reach as many citizens as possible we intend to employ the services of IT Experts PENPLUSBYTES to deploy the following ICT tools and interventions:

- 1 Bulk SMS: All the necessary information about the IMF bailout will be reduced to easy to comprehend messages that will seek to inform citizens about the conditions of the bailout and how that will shape the country's financial future. This SMS will be interactive such that citizens, based on the information received, can send back their views and opinions with regards to the bailout.
- 2 Social Media: We shall also engage citizens particularly on Facebook and Twitter where vibrant discussions will be undertaken and relevant citizens comments will be collated to inform the final recommendations that will be sent to the Ministry of Finance. The forum will also be carried on line through Google+ hangout where as many citizens can participate in an online forum to raise their awareness about the pertinent issues surrounding the IMF bailout and their views collated.
- 3 On-line Platform: There will be an online platform to serve as a one-stop-shop knowledge and resource centre where all information about the bailout will be made available. It will also serve as a citizen-based advocacy platform where citizens can send all information pertaining to the bailout via web-forms. It will be incorporated with emailing alerts systems that will enable easy sharing of contents among citizens and CSs for a collective effort in getting citizens voices heard on the bailout and for a greater impact of the recommendations made by these identified groups and also for citizens and CSs to make informed contributions to moderated discussions via email.

## EXPECTED OUTCOMES & BENEFITS

- ✓ Increased public interest and discourse on a major issue in the country's public financial management, namely, the IMF bailout.
- ✓ Promote public awareness and inclusiveness in the bailout discussions and the fiscal programme.
- ✓ Give needed guidance and advice to Government's negotiating team.
- ✓ Obtain a Programme the details of which meet the best interests of the people of Ghana.
- ✓ Publish a minimum of ten balanced and informative articles in major newspapers to educate the public on the negotiations.



## NATIONAL CIVIL SOCIETY FORUM ON IMF BAILOUT

Date: Tuesday November 18, 2014

Venue: Best Western Premier Hotel, Accra-Ghana

THEME: FACILITATING NATIONAL DIALOGUE AND ADVOCATING FOR EFFECTIVE IMPLEMENTATION OF THE IMF BAILOUT FOR GHANA

### Forum Communiqué

#### Preamble

We, the members of the Civil Society Platform with representation across ALL the (10) regions of the Republic of Ghana, having participated fully at Best Western Premier Hotel workshop Accra on: Dialoguing and Advocating for Effective Implementation of the IMF Bailout hereby adopt and approve as a “Civil Society Position” the following Communiqué on the Government-IMF Bailout initiative:

Acknowledging:

- i The importance and relevance of civil society input and contribution into the discourse of development dialogue;
- ii The commitment of the IMF to provide space and opportunity for the involvement and participation of civil society through focused dialogue and discussions;
- iii That the national and regional grouping and representation of the civil society Platform are essential representations to successfully digest and present the issues on the IMF bailout;
- iv The efforts geared by civil society towards implementing the potential policy decision areas of the proposed bailout;
- v The need for stronger ties and cooperation and relationship between the citizens, government, and IMF should be forged towards quality assurances for efficient and effective quality decisions on behalf of the people of the country.

Hereby agree to

- I Promote the continuous convening of the civil society Platform on the IMF bailout before, during and upon completion of the three (3) years programme,
- II Broaden the space and scope of the discussion around matters of fiscal and financial policies in the supreme interest of the citizens
- III Empower and motivate CSOs in the sustained debate of all matters relating to the IMF bailout programme.

#### Recommend

The following thematic areas as citizen’s positions to be considered and adopted as the Citizens Position regarding the content provision of the IMF bailout programme.

#### Accountability and Transparency

- i Implementing the GIFMIS (Ghana Integrated Financial Management Information Systems) project to eliminate ghost names form the public payroll.

- ii Improve upon effective system monitoring at the MDAs.
- iii Implementation of the National Action Plan on the fight against corruption.
- iv Create and sustain civil society spaces for budget education and monitoring.
- v Broaden, professionalize, and engender representation on both advisory and executive boards and committees of public institutions.
- vi Fast track the implementation of the budget monitoring and oversight office in parliament.
- vii The office of the Attorney Generals department should be separated from the Ministry of Justice with the former exercising well its prosecutorial mandate.
- viii Strengthen pro poor parliamentary select committees to hold government accountable.
- ix Government and all state actors should as a matter of priority respect freedom of expression and media rights.

#### **Linking Stabilization to Transformation**

- i Narrow all deficit financing and create more revenue spaces accordingly.
- ii Call for the Quarterly briefing from the Governor of the Bank of Ghana on compliance with its fiscal and monetary policies obligations.
- iii Harnessing the professional or technical capacities of civil society in the setting of developmental agenda.

#### **Fiscal Discipline**

- i Empower private sector as the driver of youth employment.
- ii Prioritizing the Ghana Gas Infrastructure project to reduce the import bill and consequently overheads for industries.
- iii Reviewing the law governing the GOG allocation to GNPC, which currently stands at 30% of oil revenue.
- iv Strengthen parliamentary oversight on spending of the GNPC allocations.
- v Improving mobilization of domestic resource base by GOG – e.g. address reduction of leakages and loopholes in administration of tax on big business and ports.
- vi Immediately compile and harmonize all fiscal responsibility related rules in existing legislations and ensure compliance.
- vii Conduct a “Value for Money” review for all existing projects.
- viii Reviewing and giving good consideration to the PWC report on the weaning of subverted agencies. Thus, making some completely autonomous and paying their own bills and also taxes to government.

#### **Protect Strategic Pro-Poor and Pro-Development Spending**

- i Continue and sustain the current fertilizer subsidies project with farmers.
- ii Consider giving farmers a fair price for their produce to counter smuggling and increase revenue.

- iii The Agricultural Development Bank and other financial institutions should improve existing farmer friendly credit schemes.
- iv Promoting and sustaining small scale irrigation schemes.
- v NHIS – Consistent Capitalization of the Scheme to Keep It Running So that there is Confidence in the Scheme.
- vi Prioritize Vocational and Technical Education and Make it Relevant.

ADOPTED THIS 18TH DAY OF NOVEMBER, 2014

Source: Economic Governance Platform secretariat, archives, 18 November 2014.

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## Annexe 6 Fourth forum news report by the Ghana News Agency on 14 July 2017



Dr Joe Abbey (CEPA) contributing to the panel discussion at the fourth national civil society forum on the Ghana-IMF programme, July 2017. To his right is Natalia Koliadina (IMF Resident Representative to Ghana) and to his left, Kwami Ahiabenu (Director of Penplusbytes). Photo credit: © Economic Governance Platform, all rights reserved.

### CSOs Platform calls for an extension of IMF programme

Accra July 14, GNA – The Civil Society Organisations' Platform on Ghana IMF programme says an extension of the package will best serve the nation's interest since it will allow for better implementation of the structural reforms.

Dr Godfred Alufar Bokpin, a Lecturer at the University of Ghana Business School, said there was the need to extend the agreement in order to drive the much-needed reform to improve the fiscal governance framework.

He was speaking at the Fourth National Civil Society Forum on Ghana's International Monetary Fund Programme in Accra on Thursday, on the theme: *'Three Years into the IMF-Supported Extended Credit Facility Arrangement: Is the Ghanaian economy on the right path?'*

He explained that the programme had achieved limited effectiveness in the light of the fact that most of the programme objectives had not been met, especially in 2016, with fiscal deficit at 10.3 per cent on commitment basis in 2016, about the same as when the negotiation for the programme started in 2014.

'Whatever gains we made in the first year of the programme implementation were effectively reversed during the election,' he said, adding that this in theory, effectively ended the programme as the conditions were not met.

'What we should be asking for now is to demonstrate how we can correct the deficiencies that we have seen in the programme and get back on track and probably ask for extension,' he stated.

Dr Bokpin said the strength of the IMF-supported programme should be seen in terms of the structural reforms that were contained in the programmes especially as Ghana was unable, on its own, to develop and execute those reforms.

Some of those reforms, including the Bank of Ghana Act and the Public Financial Management Act though they had been passed, did not contain exactly what Ghana needed thus there was room for some amendments which an extension will allow.



Participants at the fourth national civil society forum on the Ghana–IMF programme, July 2017. Photo credit: © Economic Governance Platform, all rights reserved.

'The IMF itself has incentive to ensure that the programme is extended because Ghana for a while had been a success of the IMF programmes in sub-Saharan Africa and they don't want this to be tainted and if a request comes from the ...Government, they will not say no,' he said.

Ms Natalia Koliadina, the IMF Resident Representative in Ghana, said though the programme had had its ups and downs, the current government's continuity with the programme indicated its desire to depoliticise macro-economic policies and showed its commitment to reinstate fiscal discipline, especially in light of the limited fiscal space it had to carry out its agenda.

She took participants through the implementation of the programme so far and its current status and also expressed the hope that Ghana would graduate from fund-supported programmes.

'It can and should be done,' she stated, adding that civil society organisations could play an important role in the prioritisation of development projects, which was necessary to manage expenditure and ensuring value for money,' she said.

Dr Joe Abbey, Executive Director for the Centre for Policy Analysis and Chair for the forum expressed the important role of civil society in such programmes, saying Ghanaian must own such interventions.

'It is to us to make these programmes our own because they are not owned by the politicians.

'When things go awry thy will fall on us so let's claim the ownership. That's what all this is about,' he stated.

He said civil society in Ghana must insist and get there was a legislation that made it possible for government to make available to them the information that it gave to institutions like the IMF and World Bank so that they would not have to go through the IMF to get access to such data.

*Click to view story on the Ghana News Agency website*

Source: Economic Governance Platform secretariat, archives, 14 July 2017

## Annexe 7 Minutes of the Civil Society Platform meeting with the IMF and Government Officials

CIVIL SOCIETY PLATFORM ON GHANA'S IMF PROGRAMME MEETING WITH THE IMF MISSION AND GOVERNMENT OFFICIALS AT THE MINISTRY OF FINANCE CONFERENCE ROOM HELD ON APRIL 13, 2017

PRESENT		
NO	NAME	ORGANISATION
1	Natalia Koliadina	IMF
2	Osa Ahinakwa	IMF
3	Dr. Alhassan Iddrisu	Ministry of Finance
4	Godson Korbla Aloryito	Civil Society Platform on Ghana's IMF Programme
5	Elizabeth Abena Nkrumah	Financial Accountability and Transparency–Africa (FAT-Africa)
6	Harrison Cudjoe	Ghana Anti-Corruption Coalition
7	Dr. Joe Abbey	Centre for Policy Analysis
8	Nicholas Ekow de-Heer	Institute for Fiscal Studies
9	Leslie Dwight Mensah	Institute for Fiscal Studies

### Agenda

- 1 Discussions on the IMF's Article IV Consultation and Fourth Programme Review

### Proceedings of the meeting

#### Discussions on the IMF's Article IV Consultation and Fourth Programme Review

- 1 The meeting commenced at 4:40pm without some members of the IMF Mission team because they were having final discussions with Government's economic management team led by the Vice-President at the Finance Ministry concurrently. Hence, Ms. Natalia Koliadina, IMF Resident Representative and Dr. Alhassan Iddrisu, Director of the Economic Research and Forecasting Division of the Ministry of Finance and other officials of the Ministry represented the IMF and Government respectively. The team apologized for the last-minute postponement of the earlier scheduled meeting.
- 2 The IMF Resident Rep noted the IMF Mission was assessing the broader economic landscape as part of the Article IV consultations while taking stock of the IMF programme for the fourth review. Adding, that Government has expressed interest to continue with the programme.
- 3 Essentially, the focus of the discussions is to reactivate the programme to achieve set objectives; putting debt on a declining path and alleviating the risk of debt distress.

- 4 How the new government's plans and policies can be infused into the IMF programme is key to the discussions.
- 5 On our part, CSOs underscored the weak surveillance of the IMF, given that most programme targets for 2016 were missed under the Fund's watch; huge budget overruns, the outstanding arrears or unpaid claims of GHS 4.2 billion which clearly went against the benchmark of non accumulation of arrears under the programme.
- 6 Given that the third programme review in September 2016 had described the programme roll-out as satisfactory. The Fund's explanation that their assessment was based on half year data did not go down well. The IMF Resident Rep admitted failure in this regard.
- 7 CSOs hoped the IMF would not give the country similar excuses as it did in 2001 when the Fund blamed inaccurate data from government for the failed IMF programme in 2000 after the regime change.
- 8 CSOs had concerns with delays with data publication, given that the frequency of data release with a lag of 6 weeks is not being complied with.
- 9 CSOs argued for nationalization of such fiscal agreements such as the Fund programme. Stressing the need for more engagements with CSOs in this regard.
- 10 In response, the IMF and Government reps noted that the government had directed the Controller and Accountant General to audit the unpaid claims to determine the stock/magnitude of the claims. Determine how the arrears happened during the Fund programme to forestall recurrence. Dr. Iddrisu could however not give the timeline for the audit.
- 11 The 2017 budget makes provision for 20% of the GHS 4.2 billion unpaid claims amounting to GHS 800 million to settle part of the valid claims after the audit. In spite of this provision, CSOs believe it could have implications for this year's cash deficit.
- 12 In response to a question on the Rules and Regulations for implementing the PFM Act, 2016 (Act 921), Dr. Iddrisu indicated that the new PFM Act, 2016 (Act 921) is currently being reviewed to strengthen fiscal operations and also make room for the creation of the Fiscal Council, among others. Hence the Rules and Regulations to fully operationalize Act 921 has been halted at the expense of Amendments to Act 921.
- 13 The process of earmarking was adhoc [*sic.*] in the past and new earmarked funds realignment and capping act should hopefully deal with the rigidities in government's expenditures.
- 14 CSOs called for further engagements with the Ministry of Finance and the IMF.

The meeting ended at 5:45pm.

Source: Economic Governance Platform secretariat, archives, 12–13 March 2015.



## Annexe 8 Press conference on the early passage of the Right to Information Bill to law



Joseph Winful, Chairman of the Civil Society Platform on the IMF Programme, presenting a statement to the press advocating early passage of the Right to Information law, March 2015. Photo credit: © Economic Governance Platform, all rights reserved.

### PRESS CONFERENCE AT THE INTERNATIONAL PRESS CENTRE, ACCRA ON TUESDAY MARCH 24, 2015 ADVOCATING FOR EARLY PASSAGE OF THE RIGHT TO INFORMATION BILL TO LAW

Distinguished Members of the Media, Colleague Members of the Platform, Invited Guests, Ladies and Gentlemen;

I must thank all of you Ladies and Gentlemen of the Press and our Distinguished Guests for responding to our invitation. My name is Joseph Winful and I am the Executive Chairman of the Financial Accountability & Transparency-Africa and the Chairman of the Civil Society Platform on Ghana's IMF Bailout.

#### Background

The Civil Society Platform on Ghana's IMF Bailout made up of CSOs such as; Ghana Integrity Initiative, Penplusbytes, Imani Center for Policy and Education, SEND Ghana, Oxfam, Institute of Chartered Accountants, Ghana, Centre for Democratic Development, Financial Accountability & Transparency-Africa, African Centre for Energy Policy, Ghana Anti-Corruption Coalition, African Centre for Parliamentary Affairs, Occupy Ghana among others, wish to congratulate the Government of Ghana on the successful completion of negotiations with the IMF for a Fund programme. As we have consistently echoed, the final agreement should contain measures that would ensure fiscal discipline, accountability and transparency, link stabilisation to transformation, as well as protect strategic pro-poor and pro-development spending. These, we believe would guarantee better allocation of public resources, efficient and effective service delivery as well as enhance our country's Public Financial Management system so that the current bailout agreement becomes the very last going forward.

Fortunately, the Platform has had fruitful engagements with government and the IMF team during the negotiations stages of the agreement which is quite novel relative to previous programmes with the IMF. We believe this is essential to allow for the needed citizens' buy in so as to deal with the apprehension and distrust associated with IMF programmes often due to general lack of openness and absence of citizens' participation in such processes.





Members of the high table, from left to right; Godson Aloryito (Civil Society Platform on the IMF programme), Linda Ofori-Kwafo (Ghana Anti-Corruption Coalition), Mina Mensah (Commonwealth Human Rights Initiative) and Ugonna Ukaigwe (RTI Coalition). Photo credit: © Economic Governance Platform, all rights reserved.

We therefore, encourage the citizenry to support government to effectively implement and monitor the Fund programme after the deal is signed next month.

### **Rationale for Law on Right to Information/Freedom of Information**

Today, our concern and the reason why we have called this Press Conference is the non-passage of the Right to Information legislation. As you would expect, the concept of access to information is essentially people's right to know what government is doing with the tax payers' money and what government plans to do in their name and on their behalf.

However, a major hurdle faced by many in Ghana including; those in academia, think-thanks, civil society, as well as the media is difficulty in accessing rather basic public information as enshrined under article 21 (1) (f) of our country's 1992 constitution which guarantees every citizen of Ghana, 'the right to information subject to such qualifications and laws as are necessary in a democratic society'. Yet, most public officials and state institutions determine when and at what time to provide information with some declining such requests altogether even though in most cases information required may not have security implications for the state and are readily accessible information in other jurisdictions. This current situation, we believe needs urgent redress if we are to hold our public office holders accountable for the management of public resources and ensure judicious use of public funds.

Consequently, we believe strongly that without timely and readily accessible information, the citizens of Ghana cannot effectively track public expenditure and resource flows through the various strata of government in order to determine how much of originally allocated public resources reach each intended end and whether or not such funds are used in the most economical, effective and efficient manner.

In this regard, a major tool that would incentivise citizens' quest for accountability and transparency from our governance structures and institutions at the national level through to the district level is an effective Law on the Right to Information/Freedom of Information.

We affirm that the need for a Right to Information/Freedom of Information Law now, has become even more imperative with the signing of the eventual IMF bailout programme expected next month to kick start implementation of the IMF programme. It is our conviction that citizen-based monitoring and evaluation of public policies and programmes as well as provision of feedback and suggestions under this IMF programme, are sure ways to assess the government's execution of social and economic programmes so as to check profligacy in the system and protect the public purse. To this end, civil society,

the media and other non-state actors should be able to independently verify whether or not officially provided statistics are what pertains on the ground; we should have the information to be able to go beyond the figures and analyse the state of affairs for ourselves.

This call by civil society aligns with our President's commitment to ensure that as a country we do not again in our history revert to the IMF in the near future for another Fund programme for whatever reasons. We should be able to do things right and learn from past errors.

### **Passage of the Right to Information Bill to Law**

The right to access information has gained wide recognition as a central hallmark of a functional democracy in our continent and elsewhere. 6 West African countries including Nigeria out of 13 countries in Africa have a Law on Freedom of Information.

The CS Platform recognises that a lot of work has gone on over the years on the part of the Attorney-General's Department, Parliament's Select Committee on Constitutional, Legal and Parliamentary Affairs and the Coalition on the Right to Information, among others to have the RTI bill in Parliament awaiting its second reading and possible passage before Parliament goes on recess this month.

Given the level of progress that has been made on the Bill, our expectation was that the Bill would have been passed by now. Yet, as at today, the Bill is yet to be tabled for second reading to enable the commencement of discussions/ debate on the Bill on the floor of Parliament. This current state of affairs should be of grave concern to all Ghanaians and civil society cannot fathom why there are delays in having the second reading of the Bill although Parliament's Select Committee on Constitutional, Legal and Parliamentary Affairs has concluded its deliberations and submitted its report to the august House.

### **Conclusion**

The RTI Bill when passed into law will among other things provide a hierarchy of administrative avenues to ensure citizens get access to information and thus make the resort to the law court a last option.

The Civil Society Platform thus calls on our Parliamentarians to put the interest of the nation first and not betray the trust of their constituents by showing a lot more commitment to have the second reading and subsequently pass the RTI bill into law so that as a country we would not just have a law, but a legislation that opens up the door for people to have real access to information before Parliament goes on recess in March 2015.

We also call on government to be open and engaging in the implementation of the eventual programme with the IMF. As citizens of this country we will feel let down if government fails to grant the populace the critical tool for assessing the use of public resources which is the Law on Right to Information for us to effectively monitor the implementation of the bailout as was the case in the past.

Many thanks for your audience.

Signed:  
Mr. Joseph Winful  
(Chairman-CS Platform on IMF Bailout)

Source: Economic Governance Platform secretariat, archives, 24 March 2015.

## Annexe 9 Minutes of a steering committee meeting

CIVIL SOCIETY PLATFORM ON GHANA'S IMF PROGRAMME  
FIRST QUARTER STEERING COMMITTEE MEETING AT GACC  
CONFERENCE ROOM  
HELD ON MARCH 9, 2017

PRESENT		
NO	NAME	ORGANIZATION
1	Joseph Winful	Civil Society Platform on Ghana's IMF Programme
2	Godson Korbla Aloryito	Civil Society Platform on Ghana's IMF Programme
3	Elizabeth Abena Nkrumah	FAT-Africa
4	Dr. Franklin Oduro	CDD-Ghana
5	Rexford K. Asiana	CDD-Ghana
6	Benjamin Boakye	Africa Centre for Energy Policy
7	Precious Ankomah	Penplusbytes
APOLOGIES		
8	Beauty Emeфа Narteh	Ghana Anti-Corruption Coalition (GACC)
9	Charlotte Kpogli	ISODEC/Institute for Fiscal Policy

### Agenda

- 1 Welcome Address from Chair, Mr. Joseph Winful
- 2 Review of the Platform's Activities over the past year to date
- 3 Discussion of the Platform's activity plan for 2017
- 4 A.O.B
- 5 Action Points

### Proceedings of the meeting

#### 1. Welcome Address from Chair

The Platform's Chair, Mr. Joseph Winful welcomed members to the meeting at 1:20pm and hoped that the meeting would firm-up the Platform's draft activity plan for implementation this year.

#### 2. Review of the Platform's Activities in 2016

The Platform's Coordinator, Godson Aloryito reviewed the Platform's major activities in 2016 as follows:

- a On February 1, 2016, the Platform's leadership met with senior officials of the IMF led by the Deputy MD, Mr. Min Zhu at the Movenpick hotel to discuss the IMF program roll-out:

- ✓ Slow pace of the structural and legal reforms, i.e. the new PFM bill etc.
  - ✓ Possibility of election year slippages in spite of the commitments by the President of Ghana to spend within budget.
  - ✓ The programme's failure to curb the rising inflation rate in spite of monetary tightening by the Central Bank.
  - ✓ Concerns over the economic costs of the fiscal tightening on the larger populace.
- b On March 22, 2016 the leadership of the Civil Society Platform interacted with a team of CSOs from Cambodia and East Timor to discuss Why and How the Platform was formed, Experiences and Lessons learned, at the World Bank Ghana office.
- c Later on March 29 2016, the Platform with support from Oxfam organized the Third National Civil Society Forum On Ghana's IMF Programme, on the theme "A year on, What are the Gains and Shortfalls of the IMF-supported Extended Credit Facility Arrangement on the Ghanaian Economy?" at the Fiesta Royale hotel, Accra. The speakers and forum delegates shared research, analysis, on-the ground experience, viewpoints and ideas for policy consideration to enhance effective roll-out of the Fund programme going forward.
- d The Resident Economist & Coordinator of the Civil Society Platform on Ghana's IMF Programme, Godson Aloryito participated in the Civil Society Policy Forum during the Annual Meetings of the IMF & World Bank Group (WBG) from October 1–8, 2016 in Washington D.C., USA sponsored by the International Monetary Fund:
- ✓ Godson participated in a panel discussion on "Engaging with the Fund: Learning from different experiences". Other speakers were; Jeffery Franks, Director, IMF Offices in Europe; Joel Toujas Bernate, Deputy Director, IMF African department and Mission Chief to Ghana and Nathan Coplin, Financial Transparency Coalition on October 3 at the IMF headquarters.
  - ✓ Godson touched on the Civil Society Platform's engagement with the Fund and Government during the programme negotiation stages and after the approval of the eventual agreement by the IMF board with emphasis on the Platform's advocacy efforts that has safeguarded social protection spending and passage of the new PFM Act, 2016 (Act 921).
  - ✓ On October 6, 2016, Godson had over an hour discussion with the IMF Mission for Ghana at the office of the Mission Chief at the IMF headquarters. The Fund team was represented by Joel Toujas Bernate, Wendell Daal, Tobias Rasmussen and John Hooley. The deliberations centered on a wide range of issues; mainly the debt management strategy and debt sustainability, the possible low growth trap, heightening inflation, the new PFM law, the amended Bank of Ghana Act, concerns over the thin capitalization rule in the new income tax law which is a possible loophole in revenue mobilization for firms in the oil and gas and mining industry, staff rationalization and its consequence for job losses in 2017, possible risks of overruns in the run-up to the December elections just as in 2012 plus any plan to ensure gains made are not reversed beyond the programme in 2018.
  - ✓ On the whole, the Mission believes the country's exposure to the international capital market is enough check to ensure government remains on track with fiscal consolidation efforts under the programme.

Given that investors are very sensitive to macroeconomic developments in the Ghanaian economy. Hence, there is some optimism for growth and steady decline in the debt stock in 2017 should government commit to programme objectives.

- ✓ On Thursday night, October 6, CSO reps from Africa met with the Bank's Vice President for Africa, Makhtar Sop Diop and the Country Directors & Programme Coordinators and their representatives at the World Bank headquarters.

The WB VP for Africa, a Senegalese indicated the Bank was committed and open to having CSOs monitor WB projects in our respective countries as well as on ways to ensure social inclusion with an African lens; with focus on how the WB could deal with the challenge of street children, persecution of albinos in 25 countries in SSA as well as early pregnancy among girls. He challenged CSOs working in these spaces to be more vocal, write Op-eds in international journals and other global platforms.

The WB Country Managers & Programme Coordinators on their part committed to the following:

- i Country engagement with CSOs:
  - Systematic structured discussions; quarterly or biannually. Citizens/ CSOs engagement at the project planning stage
  - CSO mapping
  - New environmental and social safeguards
- ii CSOs' monitoring and provision of feedback on country level WB operations.
- iii Promoting voice or sharing information, feedback and validation. By organizing annual open day meetings on the Bank's analytical work, etc.
- iv Promoting social inclusion
- e **The Platform's key successes in 2016**
  - ✓ Passage of the new PFM Act, 2016 (Act 921) and Bank of Ghana Amendment Act

The CS Platform has advocated for key legal reforms as part of the ECF facility as lasting steps to deal with the structural defects in our public financial management.

Act 921 seeks to regulate the financial management of the public sector within a macroeconomic and fiscal framework; to define responsibilities of persons entrusted with the management and control of public funds, assets, liabilities and resources, to ensure that public funds are sustainable and consistent with the level of public debt; to provide for accounting and audit of public funds and a sanctions regime.

Besides, the Bank of Ghana Amendment Act seeks to avoid fiscal dominance over monetary policy while strengthening the Central Bank's functional autonomy, governance and ability to respond to banking sector crises. To the extent that the Fund yielded to our call for non-release of the fourth tranche until both legislations were enacted in August 2016 after timelines were consistently missed is noteworthy.

✓ **Safeguard of Pro-poor spending**

The Platform's advocacy has resulted in government increasing actual outlays on pro-poor interventions by 44% at the end of 2015 in its bid to reduce poverty levels in the country. It is noteworthy that the safeguard of pro-poor spending has continued in 2016.

f **Challenges of the Platform**

✓ **Funding**

The Platform was able to obtain funding from Strengthening Transparency, Accountability and Responsiveness in Ghana (Star-Ghana) to organize the maiden national civil society forum on the theme "National Dialogue and Advocating for Effective Implementation of IMF Bailout for Ghana" on November 18, 2014. The Platform's activities in 2015 and 2016 were financed with Grant from Oxfam America.

The Platform is in need of funding to continue programme monitoring in 2017, cater for its administrative functions and payment of the salary of its Coordinator and Resident Economist.

✓ **Government willingness to engage**

For the first time, the Finance Ministry was represented at the third national forum by Dr. Alhassan Iddrisu, Director of the Economic Research and Forecasting Division (ERFD). The Platform hopes for a far more open engagement with Government. Besides, a tripartite meeting called by the IMF mission between the Fund, Government and the Platform during the third programme review was called off at the last hour due to government's reluctance to engage.

✓ **Non-passage of the Right to Information Bill**

The Parliament of Ghana failed to pass the Right to Information Bill in spite of the laudable efforts of civil society actors to have this Bill passed to law to aid the process of demanding accountability from Government.

✓ **Some member organizations were less responsive towards the Platform's activities in 2016**

**3. Discussion of the Platform's activity plan for 2017**

The Platform's draft activity plan for 2017 was discussed and approved. The finalized plan is attached.

**4. A.O.B**

- ✓ The Platform's Coordinator, Godson Aloryito followed-up with the World Bank Country Director, Henry Kerali on the World Bank's commitment to deepen engagements with CSOs to monitor World Bank funded projects and also promote social inclusion after his participation in the Annual meetings of the World Bank and IMF last October.

Following a series of meetings with the Bank's country office, a 6-member working group was constituted made-up of Coordinators of CSO Coalitions and Platforms in the country to start the engagement process with the World Bank. The structure for this engagement has been developed and the maiden World Bank-CSO Forum is set for April 5, 2017 at the World Bank office in Accra.

- ✓ On the Platform's funding, the meeting agreed the secretariat could take-up the issue with the IMF Resident Representative and explore opportunities with the Economic desks of the Australian and British High Commissions for support while hoping some funds would come in from Oxfam.
- ✓ The meeting urged the secretariat to rekindle the interest of inactive member organizations and reach out to other groups and organizations such as the Institute of Financial and Economic Journalists, among others.
- ✓ The need for the Platform to intensify public advocacy on the IMF programme and become more visible.
- ✓ The secretariat was tasked to update and expand the Platform's listserv/ mailing list.

#### 5. Action Points

- The date for the Platform's interaction with members of Government and the IMF would be communicated as soon as the date and time is confirmed.
- The Platform's assessment of the 2017 budget with focus on key indicators in the IMF programme would be out on March 20.
- The maiden World Bank-CSOs forum is slated for April 5, 2017 at the World Bank office, Independence avenue-Accra. Details would be communicated as soon as possible.

The meeting ended at 2:19pm.

Source: Economic Governance Platform Archives, 9 March 2017.

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