

I'm empowered because of LEARN

Case studies from the Action for Local Employment, Accountability and Resource Mobilisation (LEARN) Project. Implemented by Christian Aid, Institute for Democratic Governance, and Ghana Integrity Initiative.



Diana Appegyei is a local hairdresser in Ashaiman and a LEARN beneficiary.

On the borders of the Tema Metropolitan District of Ghana is Ashaiman, a town that sprung up fast and has grown rapidly in population. More than one million residents live there in cramped conditions, in one of the biggest slums in the country.

Jobs are scarce and infrastructural development is rare. For example, taxi drivers have demonstrated in the past, protesting to the government and the Municipal Assembly about the deteriorating roads. They have had to pay road tolls and other taxes, and therefore expected to see improvements.

The introduction of the Local Employment, Accountability and Resource Mobilisation (LEARN) project, however, gave residents a new perspective on infrastructural development and their role in it. The project, funded by the EU and implemented by Christian Aid and partners 2011-2014, promoted an inclusive and empowered Ghana, training citizens

across 18 districts to exercise increased influence over local government policies, particularly around taxation and employment generation.

Employment

In the midst of the unemployment and 'chaos', Diana Appegyei, a 38-year-old hairdresser, has managed to set up a hairdressing salon in the heart of Ashaiman. Quite apart from the monthly struggle to pay her bills and support her child through school, she faced constant hounding by Municipal Assembly tax collectors who made her pay levies. She had no idea what they were used for or whether she benefited in any way.

'I got to know that what I'm paying is more than I'm supposed to pay, because they brought their tariffs for us to see.'

'Sometimes I paid GHc45, sometimes I paid GHc50 a year,' she says, explaining that the collectors requested varying amounts, counting the number of hairdryers or apprentices and calculating tax differently each time.

Diana was one of around 150 women who benefited from a tax education programme that helped clarify the system. 'I got to know that what I'm paying is more than I'm supposed to pay, because they brought their tariffs for us to see. I realized I was supposed to pay GHc15 instead of the GHc45,' she asserts proudly. She now uses part of the GHc30 she has saved per year to grow her business and support her husband in paying their child's school fees.

Fraudsters in Ashaiman were taking advantage of the weak tax collecting system. According to Jonathan Awiisah, head of the focal organization that coordinated the LEARN project in Ashaiman, the fraudsters printed and issued fake receipts to unsuspecting traders. However, after the training, traders could tell the difference between the fake and the genuine receipts (pictured below).



A copy of a fake receipt from the Ashaiman market.



A copy of a genuine receipt from the Ashaiman Municipal Assembly (the font type and size of the stamp and the signature differentiate it from the fake versions).

In Salaga, in the East Gonja District of the Northern Region, the assembly is helping communities to set up plantations in which people work together, harvesting and selling produce and sharing the proceeds. Recently, bee-keeping has been added to the portfolio, especially on the mango plantations.

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Mohammed Aminu Lukeman, District Chief Executive for East Gonja says: 'The people are seeing that they are receiving intervention from the assembly, their due share. In return, they pay their basic rates.'

Increased tax revenue

In Salaga, the LEARN project impacted tax revenue significantly. This caught the attention of the Regional Coordinating Council which commended LEARN after hitting in excess of 75% of its revenue target. 'For 2014, we had a target of GHc136,000 and we did over GHc120,000,' attests Lukeman.



The Municipal Chief Executive of Hohoe Dr Margaret Kweku at a meeting with GIFNet members and staff.

Citizen engagement

One of the most significant outcomes of the LEARN project in Salaga was continuous engagement between local citizens and local authorities. Similarly, in the Hohoe municipality, there has been constant interaction between the community leaders, residents and the assembly authorities to discuss pertinent local development challenges.

The Governance Issues Forum Network (GIFNet) members in Hohoe were trained to use video cameras (known as participatory Videoing (PV)) to document local citizens' experiences and needs. They also used this to educate them about taxes.

The notorious Hohoe market road, which had become practically unusable, has seen a major facelift, facilitating trading activities. After being educated about the importance of taxes, local traders became more committed to paying their tolls and other taxes. Knowing that they had the power to lobby for social amenities, they asked the assembly to improve the road. The authorities obliged and ensured the new road was constructed.

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The market women also asked for eight of the metal gates that protect the market to be replaced. They complained thieves would sometimes stroll in and steal their wares, while some of the young people converged there to use illicit drugs. New gates were bought or broken ones repaired, at a cost of about GHc1,500. Locks for these gates are still to be provided, but the assembly has promised to purchase them soon.

Outcomes

The overall objective of LEARN to promote an inclusive and empowered Ghana by supporting citizens in 18 districts across Ghana to exercise increased influence over local government policy, particularly around taxation, was achieved to a large extent and saw:

- citizens mobilising around issues of public services and taxation
- citizens engaged in regular and successful interaction with their local authorities
- collaboration between 18 local GIFNets and local authorities to define and deliver tax and employment policies through an action-orientated research process.

The primary finding for LEARN is that tax education goes a long way – it is an efficient intervention. When local governments use taxes to improve public services, interaction with the citizenry is improved.



Assemblies have helped communities to set up plantations in which people work together, harvesting and selling produce and sharing proceeds.

