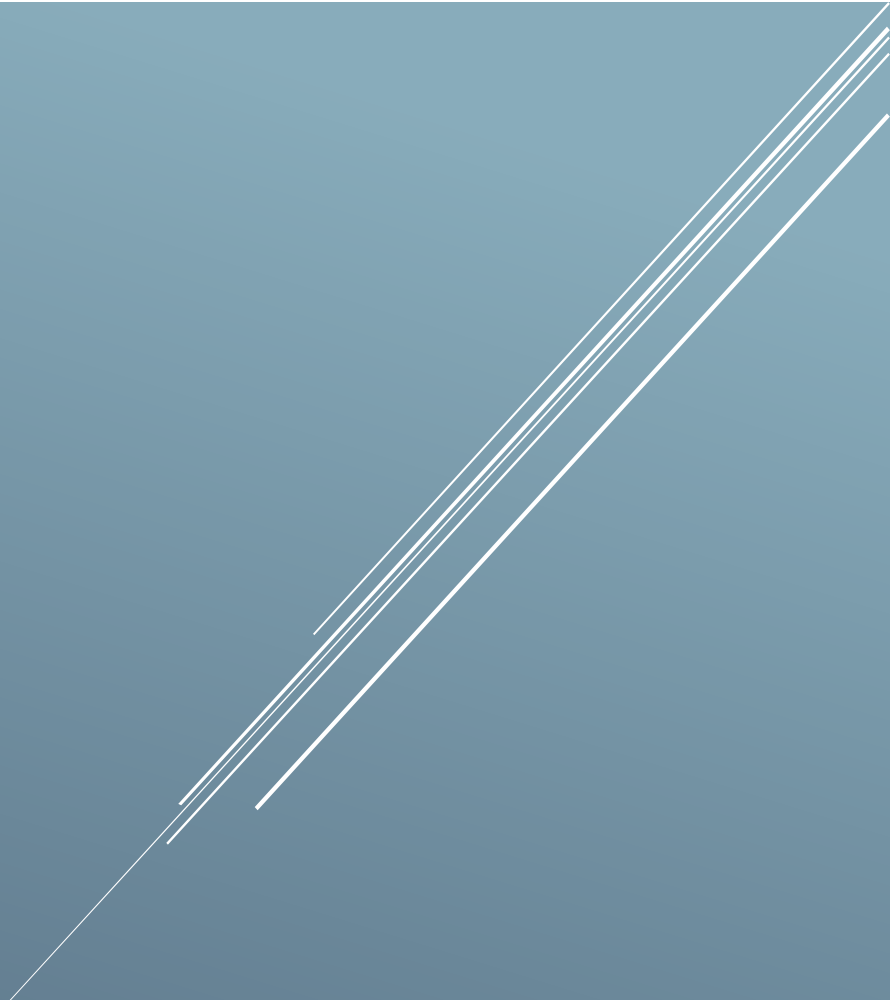




MAKING THE BUDGET WORK FOR GHANA: FINAL EVALUATION

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Table of contents

Executive summary	2
1. Introduction	3
2. Methodology	4
3. Overview of key contextual factors.....	6
3.1 Space for civil society to operate	7
3.2 Level of government openness, including fiscal transparency and access to information	10
3.3 State capacity and quality of public sector management	12
3.4 Level of political accountability	14
4. Theoretical framing.....	16
5. Assessment of the intended project outcomes	17
5.1 Evidence of increased budget awareness and budget analysis capacity of District Citizen Monitoring Committee Network members	18
5.2 Evidence of improved citizens' participation in the education and health sector budget planning and execution phases	21
5.3 Evidence of improved quality of delivery of basic education and health services and infrastructure in poor areas.....	22
5.4 Evidence of citizens' priorities being increasingly reflected in the enacted budget of the health and education sectors at the local and national level	28
6. State-society collaboration and its impact on the Project	31
6.1 A structure for formal state-society collaboration.....	32
6.2 Collaboration with national stakeholders through a Project Steering Committee	33
7. Determinants of successful state-society collaboration.....	35
7.1 Being a neutral party that focuses on constructive engagement	36
7.2 Demonstrating alignment between project and stakeholder policy/strategy	38
7.3 Effectively 'selling' the idea of collaboration	41
8. Uptake and sustainability of results and processes	42
8.1 Result sustainability	43
8.2 Process sustainability.....	45
9. Conclusion and recommendations.....	47
Recommendations.....	47
References	50
Annex 1: List of interviewees	54
Annex 2a: Percentage trained teachers in public schools at primary school level (2014-2018)	55
Annex 2b: Percentage public schools per district and region with toilet facilities (2014-2018).....	57
Annex 3a: Citizens budget inputs concerning the health sector (2015-2018).....	59
Annex 3b: Citizens budget inputs concerning the education sector (2015-2018).....	61

Executive summary

This is an evaluation of the Making the Budget Work for Ghana Project. The Project was implemented in 30 districts in Ghana between 2014 and 2018 with a grant of US\$850,000 from the Global Partnership for Social Accountability. The grantee was SEND-Ghana, a CSO specializing in budget analysis and advocacy.

The overall objective of the Project was to improve access and quality of services in the health and education sector in the 30 implementing districts by strengthening accountability and transparency in the budget process. Apart from improving services, the intended outcomes from the Project also concerned creating awareness and capacity for budget analysis among citizens, increasing citizen participation in the budget process, and improving the alignment between citizen priorities and economic policy by eliciting and sharing with government citizens' inputs to the local and national budgets.

This evaluation focuses on assessing the extent to which the Project has contributed to these intended outcomes. The analysis is based on quantitative data, mainly from a baseline survey and an end-of-project survey, and qualitative data in the form of transcribed interviews with project stakeholders. Academic and grey literature is also used to elaborate on the findings and to provide a context analysis of relevant factors that could have affected the Project. In terms of theory, the analysis is framed by the GPSA's approach to collaborative social accountability.

The findings from the survey data shows that the Project contributed to a considerable increase in citizen budget awareness and participation. There is also evidence of a great number of citizens' priorities having been incorporated into the national budget. Finally, there is evidence of perceived improvements in health and education service provisions but this was not supported through a more rigorous quantitative analysis.

Following on from this analysis, the subsequent assessment of the Project outcomes focuses on its collaborative approach to social accountability, particularly the formal collaboration with government that took place through a memorandum of understanding and a Project Steering Committee. The evidence from interview data shows a number of benefits from these collaborative structures, both in relation to Project achievements and benefits to SEND-Ghana and the government stakeholders.

Whereas meaningful collaboration with government was achieved in the Project, the abovementioned collaborative structures might not be easily replicable to other civil society organizations, projects or government partners. Based on the experiences from this Project, there are three conditions for successful collaboration: i) trust in the CSOs, which is based on it being politically neutral and having a good track record, ii) projects that align with the policy and strategies of the government stakeholders, and iii) the ability of the CSO to effectively 'sell' the idea of collaboration.

With regard to uptake and sustainability, several social accountability processes from the Project, including the Steering Committee, are likely to be internalized by government and other stakeholders and replicated in other projects.

1. Introduction

This report constitutes the final evaluation of the Making the Budget Work for Ghana (henceforth, the Project). The Project was implemented during 2014-2018 in 30 districts in Ghana by SEND-Ghana, a civil society organization that specializes in budget analysis and advocacy.¹ The Project was the result of a grant of US\$850,000 provided by the Global Partnership for Social Accountability (GPSA).

The overall development objective of the Project was to “Improve access and quality of services in priority programs in the health and education sectors in approximately 30 districts in Ghana.” The Project aimed to do so by strengthening accountability and transparency in the budget process.

The Project’s theory of change is based on the premise that poor access to, and quality of, services in health and education in poor areas in Ghana is the result of budget planning and execution being inconsistent with each other along with weak monitoring systems that do not provide timely information on impact of expenditure. Citizens’ participation (national, regional, and district level) during the budget planning and execution phases is limited and poorly coordinated. Moreover, there is a dearth of adequate mechanisms to exact government actions in response to citizen feedback on budget priorities that have the potential to improve access and quality of public service delivery.

Subsequently, the Project sought to address these governance challenges through improving citizens’ awareness of, and participation in, the budget process and to put forth their demands for improvements in health and education. The Project also sought to promote citizen monitoring of budget implementation in health and education as well as to produce advocacy research using insights from such monitoring. The Project was implemented with the help of a District Citizen Monitoring Committee Network consisting of volunteer groups in each of the 30 districts.

This evaluation will focus on the extent to which the Project’s intended outcomes have been obtained. These are:

- Increased budget awareness and budget analysis capacity among citizens;
- Improved citizens’ participation in the education and health sector budget planning and execution phases;
- Improved quality of delivery of basic education and health services and infrastructure in poor areas, and
- Citizens’ priorities being increasingly reflected in the enacted budget of the health and education sectors at the local and national level.

Through its grant-making and its knowledge and learning activities, the GPSA aims to contribute to country-level governance reforms and improved service delivery through supporting collaborative social accountability initiatives. The evaluation will provide an analysis of the collaborative social accountability processes that were developed through the Project, especially around the formal

¹ The Project was implemented in 30 districts across four regions: nine Northern, and seven each for Upper East, Upper West and Greater Accra Regions. Ghana has a total of 16 regions and 216 districts, hence the Project covered a relatively small share of the country.

collaboration with both national and sub-national government that took place on the basis of a project memorandum of understanding and through a project Steering Committee.

Finally, the modus operandi of the GPSA is to provide relatively small and experimental grants intended to sow the seeds for change with the ultimate goal being uptake and scale-up of social accountability processes beyond the projects receiving the grants. The evaluation will provide a discussion about the sustainability of the Project and its social accountability processes.

The outline of the report is as follows: In terms of background and framing, the next section describes the research methodology used; section 3 gives an overview of the context in which the Project was implemented, and section 4 offers a theoretical framing of the analysis. Moving on to the analysis of project outcomes, section 5 provides an assessment of the abovementioned intended outcomes, and sections 6 and 7 focus on the collaborative aspects of the Project. Section 8 then looks at the potential legacies of the Project in relation to the likely sustainability of results and processes. Finally, a concluding discussion and recommendations are offered in section 9.

2. Methodology

Making the Budget Work for Ghana can be considered a ‘complex project’. Sources of complexity include collaboration with national as well as local government stakeholders, and implementation of the Project across 30 districts. On top of that, some of the outcomes this evaluation seeks to address relate to largely intangible political processes as opposed to more tangible and concrete outputs. To address this complexity in a coherent way, the evaluation draws on the advice and suggestions made by Bamberger, et al. (2016) in their book *Dealing with Complexity in Development Evaluation: A Practical Approach*, especially with regard to giving attention to contextual analysis, theory-based framing, and using a mixture of qualitative and quantitative methods to develop and substantiate the findings.

As set out in the terms of reference, the evaluation is based around the following four evaluation questions:

1. Did the project’s strategy contribute to the intended outcomes and impacts? If so, for whom, to what extent and in what circumstances?
2. What unintended outcomes (positive and negative) were produced, including spillover effects?
3. To what extent do the results validate the GPSA’s theory of change and its adaptation to the Ghana Health, Education, Public Financial management and Governance contexts through the project? The analysis includes, but is not limited to assessing:
 - a. To what extent and how sectoral systems enabled or disabled project implementation? In turn, what if any were the projects’ contributions to strengthening those sectoral systems and addressing bottlenecks and other implementation gaps in sectoral delivery chains?
 - b. To what extent, why and how have project’s lessons informed broader reform efforts, including those led by the government, WBG country and sector dialogues, operations and strategies, and other development partners?
4. Under what conditions will the results be sustainable? What is the risk that the outcomes achieved will not be sustainable?

The intended outcomes and their corresponding measurable indicators have been assessed throughout the Project. In 2015, the baseline of the results indicators was established in a report by independent consultants (Addo and Mensah, 2015), and in 2018, the SEND-Ghana Project team produced an end-of-project survey, which was comparable to the baseline survey (SEND-Ghana, 2018). These two surveys mainly targeted the District Citizen Monitoring Committee Network members (henceforth, the Network members) in the 30 districts where the Project was implemented. These Networks were not set up as part of this Project but had already been working for some years prior to SEND-Ghana receiving the GPSA grant.² As the quantitative data analysis in section 5 is largely based on data from these two reports they deserve some attention ahead of the analysis.

To start with, the baseline survey focused on reaching respondents in a randomly sampled 12 out of the 30 districts. However, a low response rate of 60 percent resulted in the baseline survey being based on the response of a mere 80 out of a total of 330 Network members (24%). The end-of-project survey targeted Network members in all 30 districts. However, a low response rate resulted in the findings from that survey being based on 178 out of a possible 330 respondents (54%). The sampling strategies and resulting low response rates both create potential biases in the data, which in turn, put both internal and external validity into question.

When internal validity of findings is ensured it means that any before-and-after differences in the data is purely a result of the project and nothing else. This is done by comparing the same population before the project starts and when it has finished. As the 80 members who responded to the survey in 2015 and the 178 members who responded in 2018 may not be the same people, the findings from the comparison between baseline and end-of-project suffer from low internal validity. For the sake of ensuring internal validity, it would have been preferable if the end-of-project survey would have specifically targeted the same 80 respondents. In addition, because there is no comparison group (which would hypothetically have been Network members in districts where the Project was not implemented), the results based on the two surveys cannot account for any external factors that could have produced the results.

The low response rate is also problematic as it may result in what is known as nonresponse error. This refers to the condition whereby certain types of people are not represented in the sample because such people are alike in their tendency not to respond. This could simply boil down to personality features, such as being an introvert, but it could also boil down to more salient factors, perhaps based around gender, income or education levels. Whatever the potential bias, when persons who respond differ substantially from those who do not, it becomes difficult to say how the entire sample would have responded, and so, generalizing from the sample to the intended population (the 330 Network members) becomes risky, i.e., external validity is jeopardized (Sivo, et al. 2006). External validity is important for this type of projects because of the potential for scale-up. We would like to be able to point, with confidence, to a set of results that would likely accompany the project wherever in the country it was implemented. However, the low response rate, subsequent potential nonresponse

² The Networks consist of district volunteer groups, usually comprising 11 members from different stakeholder groups (farmers, women, young people, faith-based organizations, traditional authority, NGOs/CSOs, and a local government representative from the elected District Assembly).

error, and consequent decrease in external validity of the findings make such generalization less watertight. All in all, due to the potential reliability issues with the survey data the quantitative results may be seen as indicative and allowing us to talk of project contribution but not attribution.

Ensuring high enough response rates to avoid nonresponse errors and ensuring the same population is measured pre-and post-project implementation by targeting the same respondents at both occasions (if a representative sample cannot be obtained) will likely require some additional resources and persistence from SEND-Ghana. However, this would constitute good value for money if it ensures internal and external validity of the data findings.

Alongside the survey-based data the evaluation is based on qualitative data obtained from 16 interviews with Project stakeholders that were conducted in September 2019, nine in person and seven over the phone. The interviews were semi-structured with interview guides tailored to each stakeholder and with ample room for probing. All but two interviews were recorded³, and all interviews were transcribed and later coded and analyzed using the Dedoose software for qualitative data analysis. Recording and transcribing the interviews allowed for the use of interviewee quotes to substantiate and support the analysis, and the report makes liberal use of such quotes. As the interviewees were promised confidentiality, their identities are not revealed apart from the institution they represent and this information can be found in Annex 1.

Finally, where possible, the analysis makes reference to academic and grey literature, both as a way of framing the discussion and as a way of supporting the findings and subsequent recommendations.

3. Overview of key contextual factors

This section looks at the context in which the Project was implemented with the specific objective of assessing how conducive the Ghanaian context was in terms of allowing the Project to perform as intended. As the GPSA acknowledges, collaborative accountability is only likely to have an impact in country contexts that can demonstrate at least minimal levels with regard to a set of contextual factors. The discussion in this section will focus on the contextual factors that are most relevant to this Project among the factors the GPSA has singled out as key to successful collaborative social accountability:

- Space for civil society to operate;
- Level of government openness, including fiscal transparency and access to information;
- State capacity and quality of public sector management, and
- Level of political accountability.⁴

These factors, while being outside the direct influence of SEND-Ghana could, nevertheless, have had a bearing on the Project.

³ One was due to a technical mishap and one was due to heavy background noise levels where the interview took place.

⁴ The GPSA's list of key contextual factors contains two additional contextual factors: (1) engagement of the private sector, and (2) institutionalization of checks and balances, and horizontal state accountability institutions.

3.1 Space for civil society to operate

The GPSA operates under the assumption that its initiatives will produce better results in countries where the government is willing to listen to citizens. While bad governance can sometimes energize civic movements, willing and engaged government partners are a key characteristic of the enabling environment in which GPSA projects operate. In this light, allowing space for civil society to operate can be seen as a prerequisite contextual factor for successful collaborative social accountability to be possible.

Ghana is considered one of the freest countries in Africa. According to Freedom House (2018a), in Ghana, the rights to peaceful assembly and association are constitutionally guaranteed and generally respected. NGOs are generally able to operate freely, and play an important role in ensuring government accountability and transparency. The Bertelsmann Stiftung's latest governance analysis of Ghana notes that the country has a relatively well-grounded tradition of civil society, enhanced and supported by both donor assistance as well as a regulatory framework and political culture that allow freedom of organizations and expression. It states that based on a strong tradition in self-help and communal support systems, CSOs often find fertile grounds for their activities, although more modern groups – that address more complex political issues – are concentrated in the urban areas. Sometimes, however, politicians actively use CSOs for their own means, making it difficult to ascertain if a given organization is indeed an independent actor or not (BTI, 2018: 30).

Compared to its neighboring countries, Ghana performs well on proxies for civil society operation and space. Ghana ranks second in West Africa on the Worldwide Governance Indicators' Voice and Accountability indicator as shown in table 1 below. This indicator reflects perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media.

Table 1: Voice and accountability in Ghana compared to its neighbors

VOICE AND ACCOUNTABILITY	RANK (0-100), BASED ON DATA FROM 2017
CAPE VERDE	77.34
GHANA	67.49
BENIN	58.62
SENEGAL	56.65
BURKINA FASO	48.28
LIBERIA	46.31
SIERRA LEONE	39.41
MALI	38.42
COTE D'IVOIRE	37.93
NIGERIA	34.98
NIGER	33.99
TOGO	29.56
THE GAMBIA	29.06

GUINEA	25.12
GUINEA BISSAU	24.63
MAURITANIA	24.14
CHAD	11.82

Source: World Bank's *Worldwide Governance Indicators*.

A closer look at this data (in table 2) shows that Ghana has improved its Voice and Accountability score over the past years. The table also shows Freedom House's *Freedom in the World*, which is another proxy for democratic openness and civil society space and which had awarded Ghana consistently high scores (Freedom House, 2018b).

Table 2: Voice and accountability in Ghana over time

YEAR	FREEDOM HOUSE'S <i>FREEDOM IN THE WORLD (0-100)</i>	WORLDWIDE GOVERNANCE INDICATORS' VOICE AND ACCOUNTABILITY (0-100)
2014	84	61.58
2015	84	64.04
2016	83	67.49
2017	83	67.49
2018	83	-
2019	83	-

Source: World Bank's *Worldwide Governance Indicators*; Freedom House's *Freedom in the World*.

Apart from allowing civil society to operate freely, there is a general sense that the government is opening up to civil society participation. In the past couple of decades, CSOs have evolved from having minimum involvement to becoming active players at various stages of the policy-making cycle. The promotion of the civil society space has been made possible due to the government's proactive stance to facilitate spaces for public participation and support CSO engagement in public policy-making processes (Kwawukume, 2019; BTI, 2018). These spaces are described in Box 1 below for the three sectors that are of relevance to this Project: Finance, Health, and Education.

Box 1: Openness to civil society by sector

Ministry of Finance

The budget calendar provides several occasions for the Ministry of Finance to engage with civil society. The main one is the annual Stakeholder Forum. The Ministry sends out invitations for organizations to participate in the event. These organizations include CSOs, think tanks, research institutions, trade unions, farmers' organizations, faith based organizations, etc. These organizations are invited to submit proposals of what they think should be reflected in the budget and, at the Forum, they are given a few minutes to present their inputs. After the Forum, inputs from CSOs often feature in the budget hearings whereby the sector ministries and their budgets are interrogated. When the budget has been passed by parliament and is being implemented, the Ministry engages in monitoring exercises, especially at the sub-national levels. For these monitoring exercises there is no formal engagement with CSOs. The Ministry of Finance's engagement with civil society has traditionally been

Accra-centric but the Ministry is now making an effort to spread the engagement beyond Accra and national level CSOs.

Ministry of Health

The Ministry of Health operates several platforms for collaboration and information sharing with civil society, including the Health Partners Working Group monthly meetings, the Health Summit, and the Health Forum. The Working Group monthly meetings are attended by all directors of the Ministry of Health and its implementing agencies. International donors also frequent these meetings. These monthly meetings are perceived as an important avenue for information sharing and for keeping all stakeholders à jour with what is going on in the sector. The meetings also invite input from stakeholders, allowing participants dedicated time to present material. The Ministry also engages in joint monitoring exercises with stakeholders whereby they go out twice per year to look at topical issues affecting the health sector in specific locations. These result in reports, which are essentially assessments of the health sector, and are discussed during the Health Summit.

Ghana Health Service, which is the largest implementing agency in the health sector, also works directly with civil society, especially the Coalition of NGOs in Health, which comprises a number of small NGOs, and which Ghana Health Service has formal agreements (a memorandum of understanding) with. Alongside that, they also have what they call 'special programs' whereby the Agency has been contacted by a CSO who has got a grant and wants to collaborate, such as in the case of this Project.

Ministry of Education

The Ministry of Education and the Ghana Education Service, which is the largest implementing agency, also operate several platforms for civil society engagement, including monthly Development Partner Meetings, quarterly Sector Working Group Meetings, and annual Performance Assessments. Every year the Ministry organizes an education week, which brings together all CSOs working on education as well as development partners, such as the World Bank and UNICEF. In these meetings CSOs and partners are invited to present findings from research and monitoring and evaluation, including on budget-related issues. As for civil society participation, the education sector works primarily with a coalition of CSOs, which is called the Ghana National Education Campaign Coalition.

The opening up of this sector to civil society was described by an interviewee as follows:

I remember a time when CSOs, especially the Ghana National Education Campaign Coalition, was very interested in sitting at the table with the Ministry of Education and making input to their strategy and plan. At the time the Ministry said no. The government didn't see them as co-partners in the education space. It saw them as people who were there for their own interest. Fast-forward to 2019, you have a representative from a CSO as a member of the board of the Ministry of Education. This shows that participation of CSOs has been institutionalized. (Interviewee 5).

That said, whether ministries or other government agencies embrace a culture of openness and engagement with civil society or not ultimately depends on the individuals in those institutions. As asserted by the governance analysis of Ghana by the Bertelsmann Stiftung, agenda-setting and strategic planning is determined by powerful individuals, and if a strategy fails to attract the support of a responsible minister it will remain little more than paperwork (BTI, 2018: 26). A similar sentiment was expressed by a representative from SEND-Ghana:

In Ghana, the level of government openness is not a problem, it is the quality of the openness that is the problem; that they listen to us and work with us. This often has to do with individuals. Some individuals in ministries are enthusiastic about this and others are not. So, you cannot talk of government as a unified body in that sense. It depends on the individual... When you say 'government' you refer to policy level and it does not work like that. I am not

aware of any government policy or guidance that regulate their relationship with civil society.
(Interviewee 2).

3.2 Level of government openness, including fiscal transparency and access to information

The Government of Ghana has endorsed openness and transparency both in laws and involvement in international open government forums. In 2011, Ghana joined both the Open Government Partnership and the global Open Data Initiative.

Despite such positive moves toward openness and transparency, acquiring government information in Ghana is a widely recognized problem. According to Jones, et al. (2019: 10), the government operates a weak and under-resourced data ecosystem which affects the timeliness, completeness and accuracy of data, and which also affected its relevance. And, McDonnell (2017) describes how public officials spend considerable effort and time ‘chasing’ data across government departments. A representative of SEND-Ghana described the situation as such:

In Ghana, assessing information is always difficult. It will eventually be provided but it takes time for information to be released because the information sits with different departments so the requests take a long time. Especially with sensitive information, such as, resource allocation on priority interventions and how these are benefiting different types of people, as well as all detailed budgetary information. Politics stands in the way of obtaining information.
(Interviewee 1).

This situation may be changing with the recent enactment of access to information legislation. On 21 May, 2019, President Nana Akufo-Addo gave accent to the Right to Information Act (RTI), which had been passed by Ghana’s Parliament in March 2019 after a long process. This process started as far back as 1999 when the Ghana’s Institute of Economic Affairs drafted an RTI Bill for Ghana. It was reviewed thrice (2003, 2005 and 2007) before it was presented in parliament for the first time in 2010 (AfricaNews, 2019). As such, whereas access to information will likely become less burdensome in the future (although it could take some time for effective implementation to happen), in the context of this Project, access to information could not be counted on.

As this Project concerns budget monitoring and participation, the state of fiscal transparency is relevant. With regard to policy and legal provisions on fiscal transparency in Ghana, the Ghana Shared Growth and Development Agendas (GSGDA I and II) covering the period 2010-2017 includes, as one of its social and economic goals, to improve transparency and accountability in the use of public funds and other national resources. As for legal provisions, two laws – the Financial Administration Act and the Financial Administration Regulations, both from 2003, contain regulations on internal transparency, i.e., the reporting obligations for different state functions, such as obligation for the Accountant General to report to the Auditor General and the Finance Minister. However, these laws make no provision for external transparency that would require government bodies to provide the public with fiscal information (Adamtey, 2017: 4).

Even though the legal framework for budget preparation does not provide for the preparation and publication of a Citizens Budget, the Ministry of Finance and Economic Planning (MOFEP) has, nevertheless, prepared and published Citizens Budgets, at least on an ad-hoc basis. The first one was

published in 2008. In the period 2009-2011, Citizens Budgets were produced but not published and this was said to be due to constraints in terms of time, and human and financial resources. In 2012 and 2013 the Citizens Budget was replaced by the Highlight of the Budget Statement and Economic Policy, which was published on the website of MOFEP. From 2014 onwards, MOFEP has once again prepared and published an annual Citizens Budget, which has been translated to the six main local languages and published in a timely manner (Adamtey, 2017: 13).

The main source of information on budget execution for the public is the MOFEP website. However, the fiscal data provided there is aggregated and useful only for general fiscal analysis, and not for comprehensive sector-level analysis. This, according to an International Budget Partnership-commissioned analysis has contributed to a low level of involvement of CSOs in budget analysis.

When MOFEP started to put quarterly reports on budget execution on its website, the data went largely unused, possibly because of a lack of demand for and capacity to use the information. However, the type of data provided (aggregated fiscal data) have no relationship with the issues CSOs are working on. CSOs need information on actual expenditures in trying to hold the government to account for its policy objectives. (Adamtey, 2017: 22).

Perhaps, as a result of the lack of legal provisions on fiscal transparency or the general information culture, Ghana does not provide and disseminate all the budget documents that it should according to the International Budget Partnership and subsequently scored 50 out of 100 in the latest Open Budget Index.⁵ That said, from a regional perspective, Ghana is still among the most transparent countries in West Africa as table 3 shows.

Table 3: Budget transparency in Ghana compared to its neighbors

BUDGET TRANSPARENCY	RANK (0-100), BASED ON THE OPEN BUDGET INDEX FROM 2017
SENEGAL	51
GHANA	50
BENIN	39
MALI	39
SIERRA LEONE	38
LIBERIA	36
BURKINA FASO	25
COTE D'IVOIRE	24
NIGERIA	17
CHAD	2
NIGER	0

Source: International Budget Partnership (2017a).

⁵ The International Budget Partnership considers countries that score above 60 on the Open Budget Index as providing sufficient budget information to enable the public to engage in budget discussions in an informed manner.

Looking at budget transparency in Ghana over time, however, shows a negative trajectory as indicated in table 4 below.

Table 4: Budget transparency in Ghana

YEAR	BUDGET TRANSPARENCY	PUBLIC PARTICIPATION	BUDGET OVERSIGHT
2010	54	-	-
2012	50	-	-
2015	51	29	54
2017	50	22	43

Source: International Budget Partnership (2017b).

The Open Budget Index score for public participation in the budget process has also deteriorated between the two most recent indices, and with a score of 22 out of 100, the assessment is that Ghana provides few opportunities for the public to engage in the budget process. The subsequent recommendations by the International Budget Partnership is for the government to:

Actively engage with individuals or CSOs representing vulnerable and under-represented communities during the formulation and monitoring of the implementation of the national budget... And, to hold legislative hearings on the formulation of the annual budget, during which members of the public or CSOs can testify. (International Budget Partnership, 2017b).

What about citizens' perception on the accessibility of information? The Afrobarometer survey from 2016/18 on Ghana contains the following hypothetical question: How likely is it that if you went to the local school to find out what the school's budget is and how the funds have been used, you could get that information? The responses show that most people (59%) thought that it was 'not at all likely' or 'not very likely' that information of this kind would be forthcoming.

A lack of ability to access information at service delivery points can contribute to the problem of 'leakages', which refer to failure in budget execution whereby resources that are executed at central level do not end up where they should. Leakages are sometimes due to fraudulent behavior, including corruption and embezzlement and is, at other times, due to mismanagement at various levels. The extent of leakages in the health and education sectors in Ghana was assessed through a Public Expenditure Tracking Surveys (PETS) back in 2000. The results from this PETS indicate a substantial leakage problem in these two sectors, especially with regard to non-wage expenditures. The data concludes that about 80 percent of non-salary public health expenditure and 50 percent of non-salary public education expenditure failed to reach the local level facilities (Ye and Canagarajah, 2002).

3.3 State capacity and quality of public sector management

According to an analysis by the Bertelsmann Stiftung, despite an administrative system riddled by inertia, Ghana is nonetheless doing comparatively well with regard to its ability to implement (BTI, 2018). The 'government effectiveness indicator' of the Worldwide Governance Indicators is a proxy of state capacity as it intends to "reflect perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy

formulation and implementation, and the credibility of the government's commitment to such policies.” As shown in table 5 below, Ghana does comparative well from a regional perspective.

Table 5: Government effectiveness in Ghana compared to its neighbors

GOVERNMENT EFFECTIVENESS	RANK (0-100), BASED ON DATE FROM 2017
CAPE VERDE	59.13
GHANA	49.04
SENEGAL	40.38
BURKINA FASO	30.77
BENIN	26.44
THE GAMBIA	25.96
NIGER	24.04
MAURITANIA	22.60
COTE D’IVOIRE	21.63
MALI	17.31
NIGERIA	16.35
GUINEA	13.94
TOGO	12.50
SIERRA LEONE	10.58
LIBERIA	8.17
CHAD	6.25
GUINEA BISSAU	3.37

Source: World Bank’s *Worldwide Governance Indicators*.

There are signs that state capacity in Ghana, and related ability to deliver public services, has improved in the past years. For example, a closer look at the data on government effectiveness over time shows a positive trajectory with a gain of just above five index points between 2014 and 2017.

Table 6: Government effectiveness in Ghana

YEAR	RANK (0-100) ON GOVERNMENT EFFECTIVENESS
2014	43.75
2015	45.19
2016	45.19
2017	49.04

Source: World Bank’s *Worldwide Governance Indicators*.

That said, analyses on the bureaucratic culture and administrative capacity in Ghana underscore the heterogeneity across different government bodies in terms of their capacity and effectiveness. According to McDonnell (2017), whereas the bureaucratic culture of sloth, ineptitude, and patronage are the general expected rules of the game, some government bodies are highly capable and efficient. In fact, this heterogeneity across government can be seen from the difference in corruption scores

between Ghana’s best- and worst-rated state agencies, which approximates the difference between Belgium and Mozambique (McDonnell, 2017: 478).

Another dividing line in terms of capacity is that between national and sub-national government. In the last decade, Ghana has embarked on a renewed commitment to implement far-reaching decentralization reforms with the objective to devolve decision-making to local authorities and to improve the accountability and effectiveness of basic service delivery. This process has been fraught with difficulty for the District Assemblies, which constitute the highest political authority at the district level.

These Assemblies are highly dependent on transfers from the central government and have, as a result, limited ability to set their local expenditure priorities. The District Assemblies must also submit their annual budgets to the Ministry of Finance for approval. This results in an unpredictable flow of resources, which, in turn, makes it difficult for local governments to respond to the needs of citizens. The institutional arrangements in policy-making are similar. Even though the District Assemblies are responsible for the provision of basic health and education services, the central government maintains control over setting health and education policies, resulting in poor service delivery and a mismatch between policy, expenditures and outcomes at the local level (Kwawukume, 2019). Moreover, although local governments in Ghana have been bestowed with 86 functions to perform under the Local Government Act from 1993, many have neither the financial resources nor the required technical capacity to fulfill these functions (Yeboah-Assiamah, 2016). According to Hickey, et al. (2019), decentralization and accountability reforms have been stymied from the center in Ghana.

3.4 Level of political accountability

Corruption exists in all branches of the government with political corruption remaining a problem despite legal and institutional frameworks to counter it, plus active media coverage and government anticorruption initiatives. Petty corruption is also rampant with bureaucrats having numerous opportunities to be corrupt on account of limited monitoring (Rahman, 2018).

According to Levy and Walton (2013: 18), Ghana falls under the category of countries that have inclusive competitive clientelistic regimes. In this type of regime, the combination of multiple, competing interests, often spread across different ministries, and weak impersonal accountability mechanisms, make some combination of external and internal capture highly likely. This may be embedded in corruption, links between politicians, bureaucrats and politicians, patterns of political finance, and apparent low ‘effort’ of organization workers.

Ghana ranked 78 out of 180 countries in the most recent Corruption Perception Index. This mediocre rating is nevertheless among the highest in the West African region as indicated in table 7 below.

Table 7: Perceived levels of corruption in Ghana and neighboring countries

CORRUPTION	TRANSPARENCY INTERNATIONAL’S CORRUPTION
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	PERCEPTION INDEX (0-100), 2018 INDEX.
SENEGAL	45
GHANA	41
BURKINA FASO	41
BENIN	40
COTE D'IVOIRE	35
NIGER	34
MALI	32
LIBERIA	32
TOGO	30
SIERRA LEONE	30
GUINEA	28
MAURITANIA	27
NIGERIA	27
CHAD	19
GUINEA BISSAU	16

Source: Transparency International (2019).

A closer look at the data shows a downward trend with regard to levels of corruption in Ghana. This deterioration has been picked up by both the Corruption Perception Index and the Worldwide Governance Indicators' Control of Corruption as shown in table 8 below. According to the Bertelsmann Stiftung, corruption has developed into a serious problem in Ghana, especially with regard to high-ranking cases, and this has helped diminish public trust in the government (BTI, 2018: 26).

Table 8: Perceived levels of corruption in Ghana

YEAR	TRANSPARENCY INTERNATIONAL'S CORRUPTION PERCEPTION INDEX (0-100)	WORLDWIDE GOVERNANCE INDICATORS' CONTROL OF CORRUPTION (0-100)
2014	48	52.40
2015	47	52.88
2016	43	51.92
2017	40	49.04
2018	41	

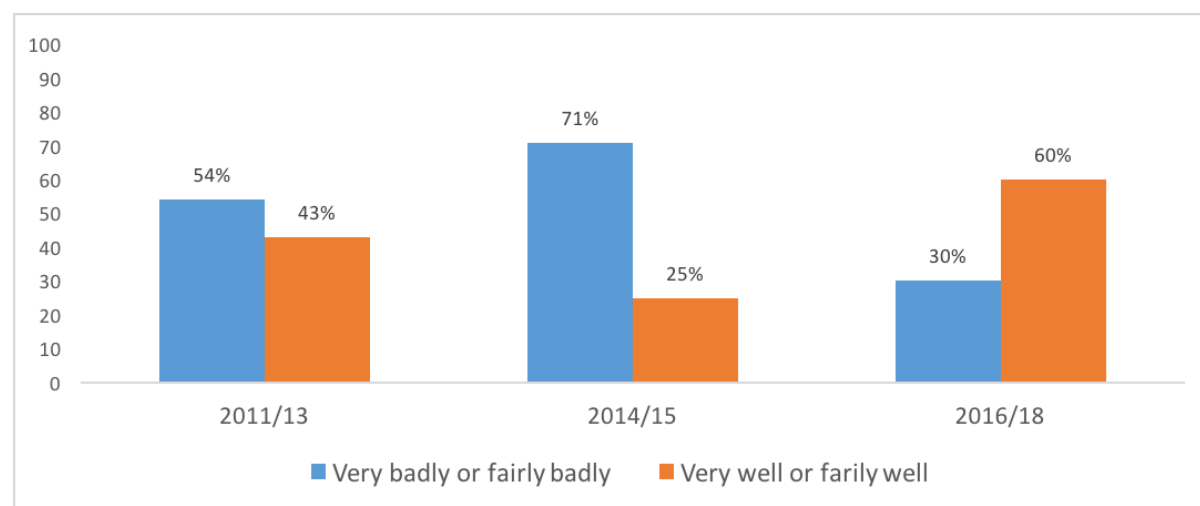
Sources: Transparency International (2019) and World Bank' *Worldwide Governance Indicators*.

This negative trajectory does not appear to be mirrored in the popular perception of the government's handling of corruption. According to citizens' responses to the question of how well or badly they perceive their government's handling of corruption to be, people appear to have much more faith in the government in recent times. As indicated in figure 1 below, the majority of Ghanaians (60%) thought the government was doing at least a fairly good job at handling corruption in 2016/2018, up from a mere 25% in 2014/15.

This large improvement in perception may boil down to political contextual change between the two survey rounds. In 2012, Vice President John Mahama took over as president after the demise of the

President John Evans Atta Mills. The administration of President Mahama was one of the most highly criticized in Ghana’s political history, and corruption scandals are said to have contributed enormously to his downfall in the 2016 general elections (GhanaWeb, 2019).

Figure 1: Citizen perception of government anti-corruption efforts in Ghana



Source: Author’s analysis based on data from Afrobarometer (various years).

Having provided a description of the contextual factors that are likely of relevance to the implementation of the Project, the next section will describe the theoretical angle that will frame the subsequent analysis.

4. Theoretical framing

The theoretical approach of the evaluation is based on the theory of change underpinning the GPSA’s work on strengthening social accountability in partner countries. This approach differs in form from the more common confrontationally-focused approaches, such as those focused on naming and shaming, taken by many CSOs in the governance field, as well as from the traditional transparency-accountability approach that has focused on opening up data and producing citizen information.

Instead, the GPSA supports a collaborative format for social accountability that involves iterative processes of collaborative, multi-stakeholder, problem-solving.⁶ More specifically, through its collaborative approach, the GPSA seeks to (1) increase constructive engagement between civil society actors and government decision-makers in the executive responsible for improved service delivery; and (2) facilitate collaboration between the social accountability initiatives of civil society actors and state institutions of accountability for overseeing actors in the executive responsible for service delivery. By focusing on state-society collaboration in this way, as opposed to taking a confrontational approach or to solely focusing on bottom-up citizen action, the GPSA aims to “close the loop” between state-society interactions and encourage government responsiveness to citizens and civil society

⁶ Collaborative governance refers to those processes in which different types of actors join values, meaning and resources (knowledge, power and authority, capacities, institutional and financial assets, engagement) towards addressing common problems (Global Partnership for Social Accountability, 2019).

actors on citizen preferences for public service delivery and citizen demands for better governmental performance (Global Partnership for Social Accountability, 2015; 2018; 2019).

Working with both sides – citizens and governments – to provide incentives and information is crucial in supporting citizens having a more articulated voice, helping governments to listen, and assisting government agencies in acting upon the feedback they receive. (GPSA website).

Partner countries are identified from among those with the highest potential impact from collaborative social accountability. In other words, the contextual factors discussed in the previous section are taken into account when selecting partner countries. Moreover, it is assumed that where there is policy and strategic alignment with stakeholders, grants will have a greater probability of achieving their intended impact.

To facilitate this state-society collaboration, the GPSA capitalizes on the ability of World Bank sector teams in partner countries to help open the door to engagement with governments. Hence, its proximity to World Bank operations and country-level policy dialogues provides the GPSA with a distinctive entry point to opportunities and challenges in ongoing reforms and those in the pipeline (Global Partnership for Social Accountability, 2015; 2019). Policy alignment with the World Bank is also seen as an important contributor to grantee results and partner countries are typically chosen where the World Bank has a committed sector team with a relevant project early in the implementation or in the pipeline.

5. Assessment of the intended project outcomes

The project's budget was small but the impact was significant, and some of it we cannot quantify. (Interviewee 16).

Having provided the analytical frame of the evaluation, this section will discuss the findings to the first evaluation question “Did the project’s strategy contribute to the intended outcomes and impacts? If so, for whom, to what extent and in what circumstances?”. The analysis is based around the Project’s four intended outcomes as stated in result framework:

- Increased budget awareness and budget analysis capacity among citizens;
- Improved citizens’ participation in the education and health sector budget planning and execution phases;
- Improved quality of delivery of basic education and health services and infrastructure in poor areas, and
- Citizens’ priorities being increasingly reflected in the enacted budget of the health and education sectors at the local and national level?⁷

⁷ The result framework contains a fifth intended outcome ‘Enhanced citizens’ awareness of the education and health sector budget priorities at the national and local levels’. However, the availability of data for the corresponding indicator ‘Percent of Network members in target districts aware of allocation and expenditure priorities in the enacted budget in health and educational sector for national and local level’ was not sufficient for any meaningful analysis to be performed.

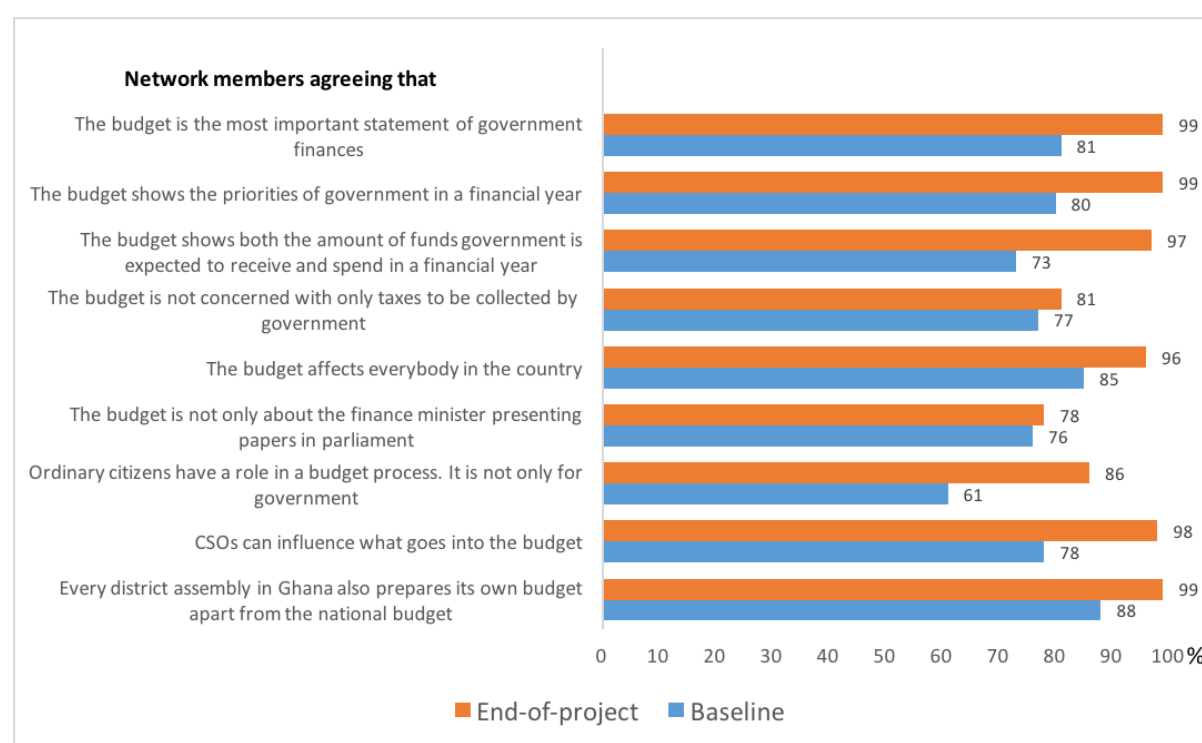
5.1 Evidence of increased budget awareness and budget analysis capacity of District Citizen Monitoring Committee Network members

The Project carried out a number of activities to raise awareness about the budget and the budget process. At the local levels, SEND-Ghana organized an annual budget sensitization campaign in the communities and on radio. The District Assemblies were an integral part of this project activity in that it was either the budget officer or planning officer from the Assembly who conducted the community sensitization based on the district's own budget and local plan. In some districts, the local level health or education representatives were also involved in the education campaign.

Through this project, the Assembly could dedicate funds to try and reach every community and educate the people on how governance is done at the local level, the role they need to play, and how they can help ensure that public funding is judiciously used. (Interviewee 11).

In the Project's result matrix, the indicator measuring the outcome from these budget awareness raising and training activities is the "percent of Network members noting increased budget awareness and capacity for analysis by end of project". The knowledge of the Network members was tested using a list of questions to which they could agree or not. Figures 2-4 below show the Network members' awareness at baseline and end-of-project of i) the importance of the budget, ii) how CSOs can influence the budget process, and iii) the budget cycle.

Figure 2: Awareness of the importance of the budget

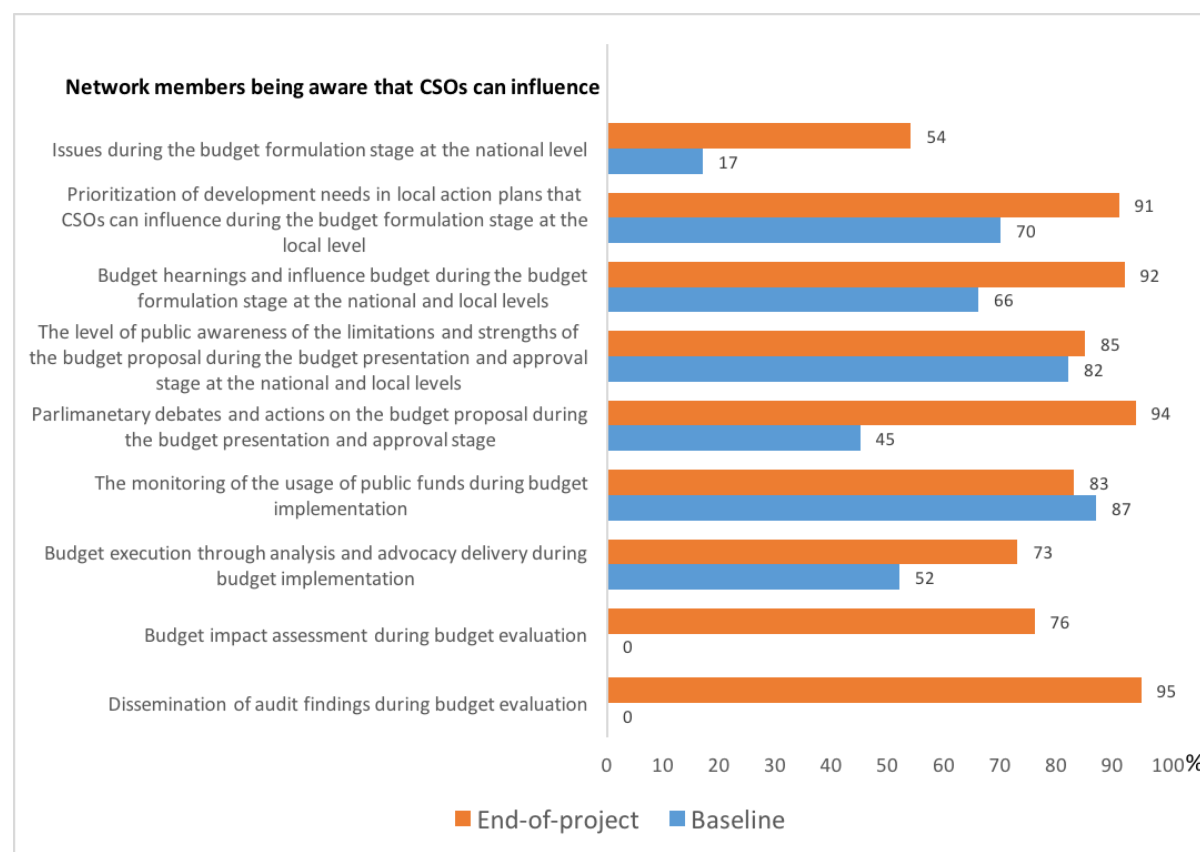


Source: Author's analysis based on data from Addo and Mensah (2015) and SEND-Ghana (2018).

The findings presented in figure 2 indicate that the abovementioned sensitization efforts have borne fruit. At the end of the Project, the vast majority of Network members were of the viewpoint that the budget is important and is a process that can be influenced. For example, the relatively low level of

awareness that ordinary citizens have a role in the budget process that was registered in 2015 received a much higher awareness level in 2018. Taken together, in 2015, agreement by the Network members to the various statements was 78 percent. This had increased to 93 percent in 2018.

Figure 3: Awareness of how CSOs can influence the budget process

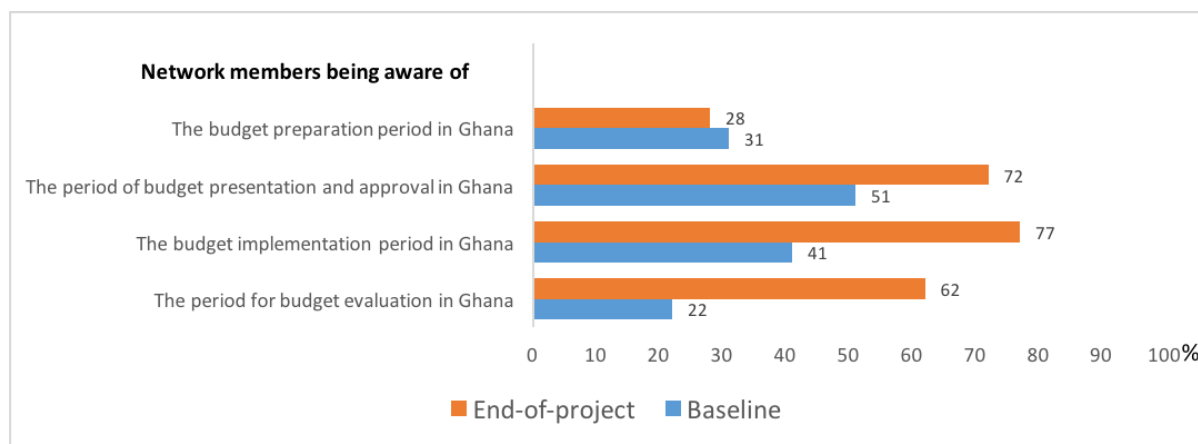


Source: Author's analysis based on data from Addo and Mensah (2015) and SEND-Ghana (2018).

Findings from the survey data collected in 2015 and 2018 on Network members' awareness of the ability of civil society to exercise a voice and have an influence in the budget process indicate that efforts to sensitize the Network members in this respect have paid dividend as illustrated in figure 3 above. On the whole, awareness of CSOs' role in the budget process went from 47 percent of Network members in 2015 to 83 percent of members in 2018.

As illustrated in figure 4 below, the sensitization of Network members has also led to greater awareness of what the budget cycle looks like in Ghana, from an average of 36 percent of members in 2015 having this knowledge to 60 percent in 2018.

Figure 4: Awareness of the budget cycle in Ghana

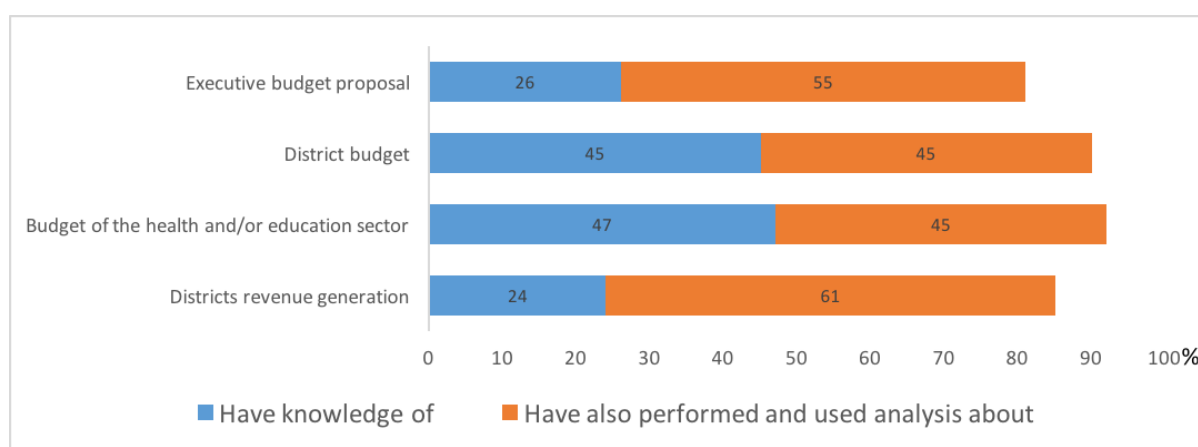


Source: Author's analysis based on data from Addo and Mensah (2015) and SEND-Ghana (2018).

Both figures 3 and 4 contain an anomaly in that for two of the survey questions it looks like the awareness of the Network members has decreased over the Project period. This is most likely the result of different respondents having participated in the two survey rounds, which, in turn, casts a light on the abovementioned issue of the potential lack of internal validity of the survey data.

In terms of measuring Network members' capacity for budget analysis, the end-of-project survey contained a series of questions about having knowledge of, and experience from, performing budget analysis. The findings from the survey is presented in figure 5 below. It shows that the vast majority of Network members have knowledge about performing budget analysis at the national, sectoral and sub-national levels, and that a large percentage of all members that responded to the survey (59 percent) have performed budget analysis in one of these areas. As the baseline data did not include an equivalent question, it is however, not possible to gauge the effect the Project has had in terms of enhancing knowledge and capacity in this regard.

Figure 5: Capacity for budget analysis



Source: Author's analysis based on data from SEND-Ghana (2018).

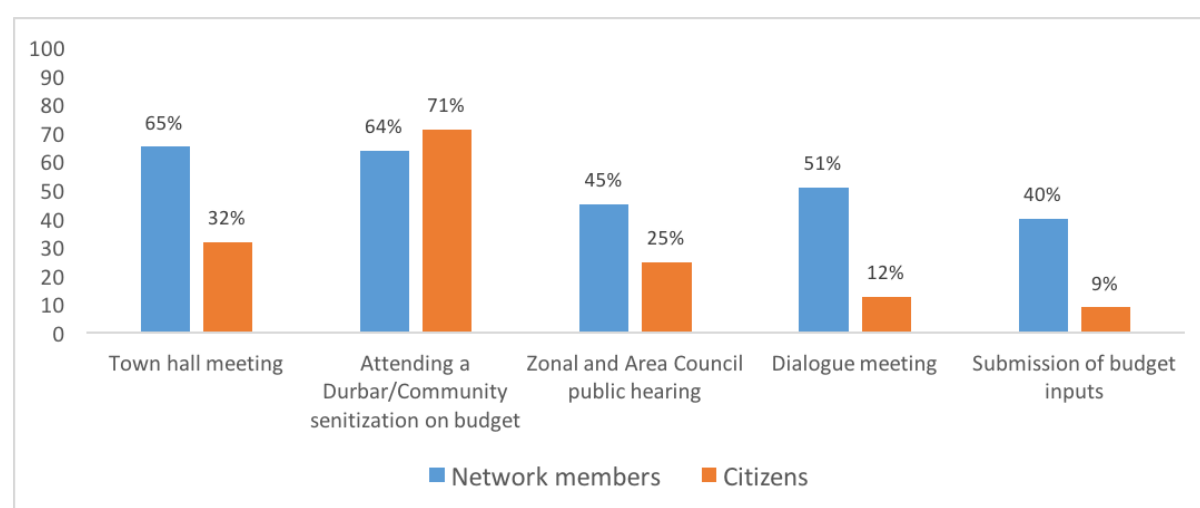
5.2 Evidence of improved citizens' participation in the education and health sector budget planning and execution phases

Citizen participation in budget processes was encouraged through two main types of Project activities. First, the Project carried out 150 budget literacy campaigns in 107 communities using the local dialect of beneficiaries, and second, 16 regional budget forums were organized as part of the Project. The results from these efforts have been assessed using an indicator to measure the “percent increase of citizens/civil society representatives who participated in local budget planning process in target districts”.

For this indicator the baseline and end-of-project surveys did not only target Network members but also the general population in the districts where the Project was implemented. This was done to get an idea of how the intended Project beneficiaries had benefited from the various activities conducted by SEND-Ghana.

In the baseline survey, respondents (both Network members and respondents from the general population) were asked whether they had attended any meeting organized by their District/Municipal Assembly to discuss and agree on its development plans during 2014 planning cycle. The results show a very poor participation level with only 2.8 percent of citizens/Network members having participated in such planning meetings. The end-of-project survey followed up on this question to find out whether participation has increased during the Project. According to the latter survey, by 2018, 41 percent of citizens/Network members had participated in such planning meetings.

Figure 6: Ways of participating in the local budget process among Network members and citizens



Source: Author's analysis based on data from SEND-Ghana (2018).

As indicated in figure 6 above, among those respondents who had participated in the budget process, most respondents had done so by attending community durbars on the budget organized by the

Project.⁸ The figure also shows that Network members are much more likely to submit budget inputs and attend meetings in the town hall and elsewhere than ordinary citizens.

The increased participation and interest in the budget process appears to have translated in increased citizen demands for accountability vis-à-vis their District Assemblies. According to interviewees at the district level, the sensitization and participatory activities organized as part of the Project not only helped create greater level of budget awareness among community members, they also empowered people to demand accountability, as one District Assembly representative noted:

People now often ask to see documentation, which didn't happen before. People are also demanding value for money now in a way that they didn't do before the project, checking whether what was promised in the budget has translated into actual outputs. (Interviewee 10).

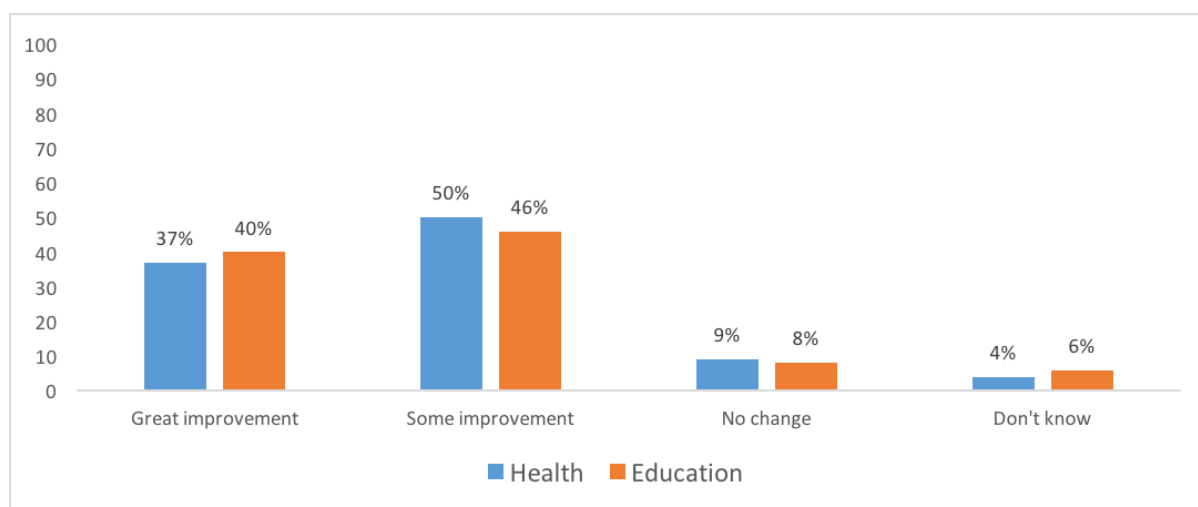
5.3 Evidence of improved quality of delivery of basic education and health services and infrastructure in poor areas

The overall project development objective was to contribute to the improvement in service delivery and infrastructure in the health and education sectors. The results indicator that has been measured in this regard is formulated as follows 'Percent of Network members in target districts noting improvement in service delivery and quality of infrastructure in education and health sector created by local government'. An issue worth noting with regard to how the indicator is formulated is that it is based on the perception of Network members and not on any objective quality measure.

The end-of-project survey asked respondents whether they had seen any improvement in service delivery and infrastructure in their communities and districts since 2015. As illustrated in figure 7 below, the result shows an overwhelming share of respondents answering in the affirmative, both in relation to improvements in the health and the education sector. The survey found particularly high perceived improvement in infrastructure, both for health and education. Other popularly noted improvements included the availability and cleanliness of toilet facilities, availability of teachers and health staff, care of pupils, and quality of service provided in the health facilities.

⁸ In Ghana, Durbars are regular features commonly taking place during regional festivals in the various traditional areas, but also when there is a public meeting on certain topic or campaign regarding health, education, agriculture or particular information.

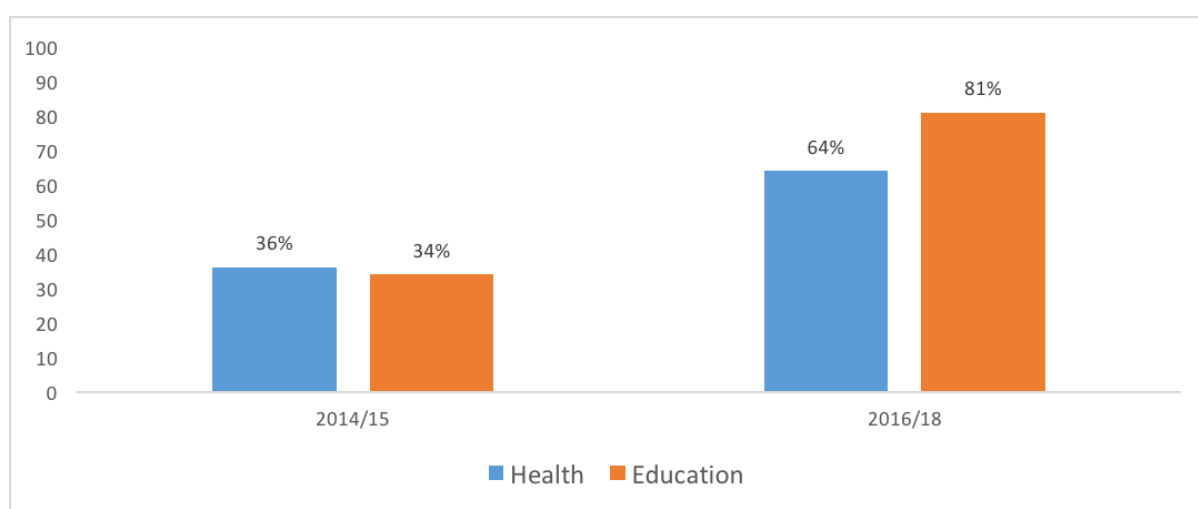
Figure 7: Citizen perception about improvements of health and education services and infrastructure



Source: Author's analysis based on data from SEND-Ghana (2018).

The question arises to what extent this Project contributed to the perceived improvements. This is a fair question in light of Ghana nation-wide data showing perceived improvements in both health and education over the time span of the Project. Figure 8 below shows a comparison of two survey rounds (2014/15 and 2016/18) that were undertaken by the Afrobarometer on a representative sample of all Ghanaians on the survey question of how well the Ghanaian government is doing with regard to service provisions in the health and education sector. As indicated, there has been a large nation-wide upswing in the perception of how well the government is doing with regard to both addressing education needs and improving basic health services. In 2014/15 only 34 percent of the population thought the government was doing a good job of providing services in the education sector. This had risen to 81 percent by the next survey round in 2016/18. A similarly large upswing in people's perception of service provision in the health sector is also noted.

Figure 8: General perception among Ghanaians that the government is doing very well/fairly well with regard to health and education service provision



Source: Author's analysis based on data from Afrobarometer (various years).

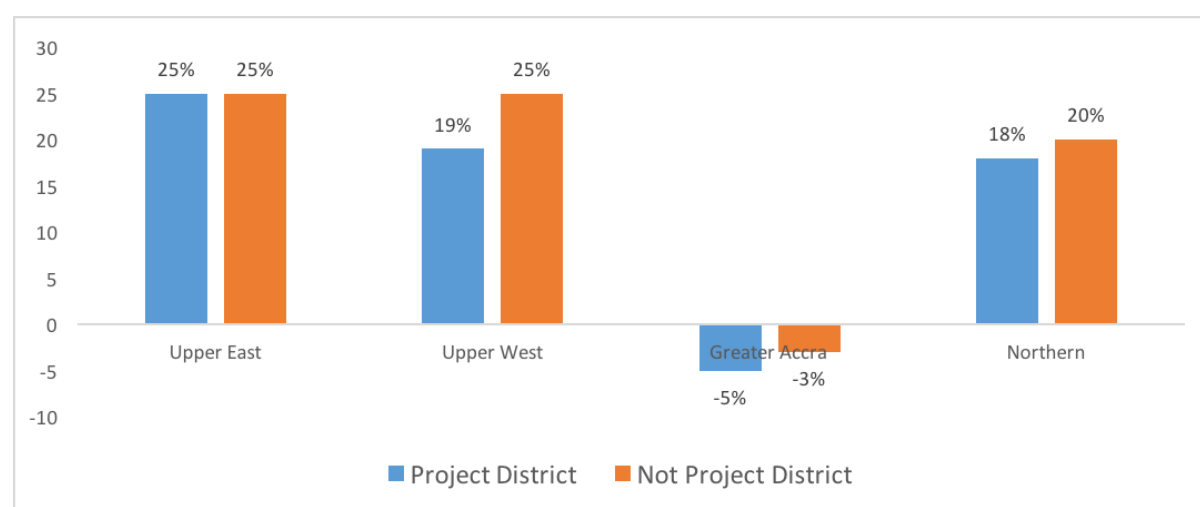
Whereas this is a positive development, for the sake of the evaluation of this particular Project, there is a risk that the perceived improvements reported by the respondents to the end-of-project survey is simply a mirror of the widely perceived improvement in service provision nation-wide which has little to do with the Project.

To offer a clearer assessment of the Project's contribution to improved services, we need to create a counterfactual to the Project, i.e., we need to ask what happened in the districts that were not part of the Project and whether there is a measurable difference in service quality and infrastructure between the 30 districts where the Project was implemented and districts where it was not implemented.

Such data analysis is possible to conduct for the education sector using data collected by the Ministry of Education, which annually measures several aspects concerning the quality of educational services by district. In other words, we can compare the trajectory of districts to assess whether those having implemented the Project have a different trajectory than those districts that did not benefit from the Project. In order to control for any idiosyncratic contextual factors, these comparisons have been conducted on a regional basis, whereby, for each of the four regions that were part of the Project service quality attainment over the lifetime of the Project are compared between the districts that were part of the Project and the districts that were not. Two different proxies for quality of educational services and infrastructure have been used: the share of trained public school teachers at primary level, and the availability of toilets in education facilities.

The hypothesis to be tested is as follows: before the Project, the districts where the Project was implemented and not implemented were at similar level in terms of quality of educational services and infrastructure. However, as the Project went on, a greater improvement in the indicators were obtained by those districts where the Project was implemented compared to the 'control' districts. The aggregate findings from this data analysis are shown in figures 9 and 11, and the regional trajectories are illustrated in figures 10 and 12 below. More granular data per district and region can also be found in Annexes 2a and 2b.

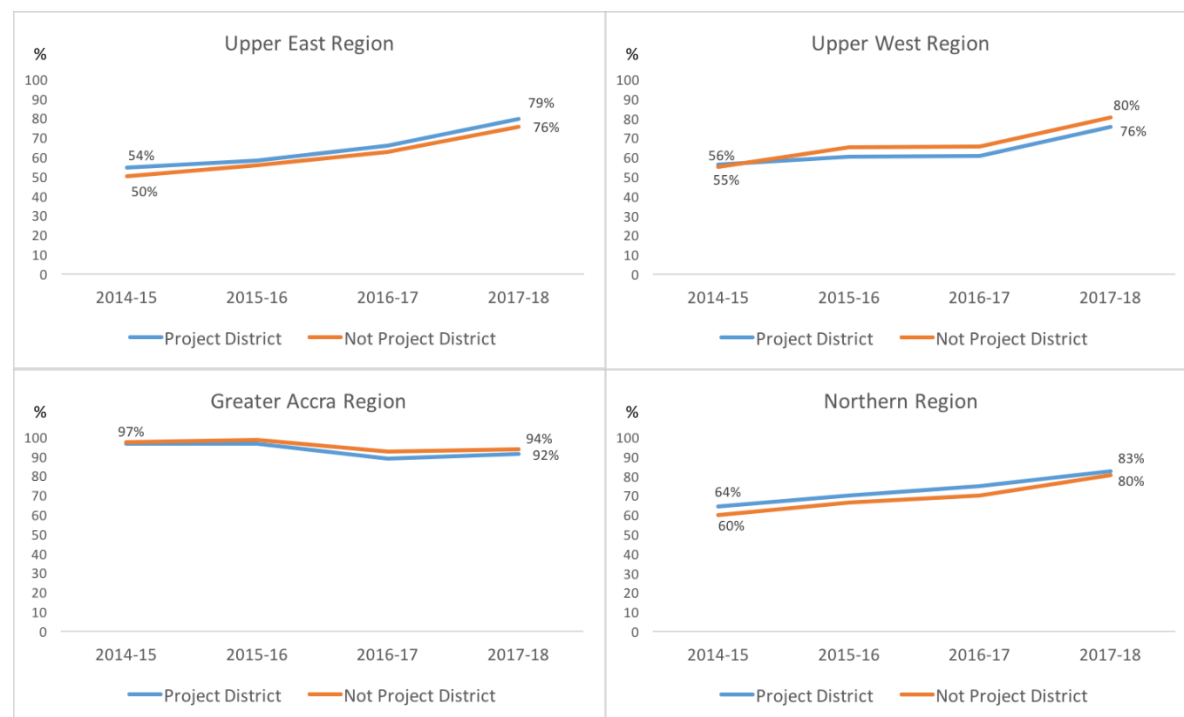
Figure 9: Percentage change to the share of trained teachers in public primary schools (2014-18)



Source: Author's analysis of data obtained from Government of Ghana (various years).

The data shows that, apart from the Greater Accra region, all other regions have seen an improvement in the share of trained teachers in public primary schools. As for the above-stated hypothesis, there is no evidence in this data that districts that implemented the Project have fared better than districts where the Project was not implemented. As the regional trajectories show, whereas each region differs in starting point and degree of change overtime, none of the regions show a trajectory that would be commensurate to the hypothesis.

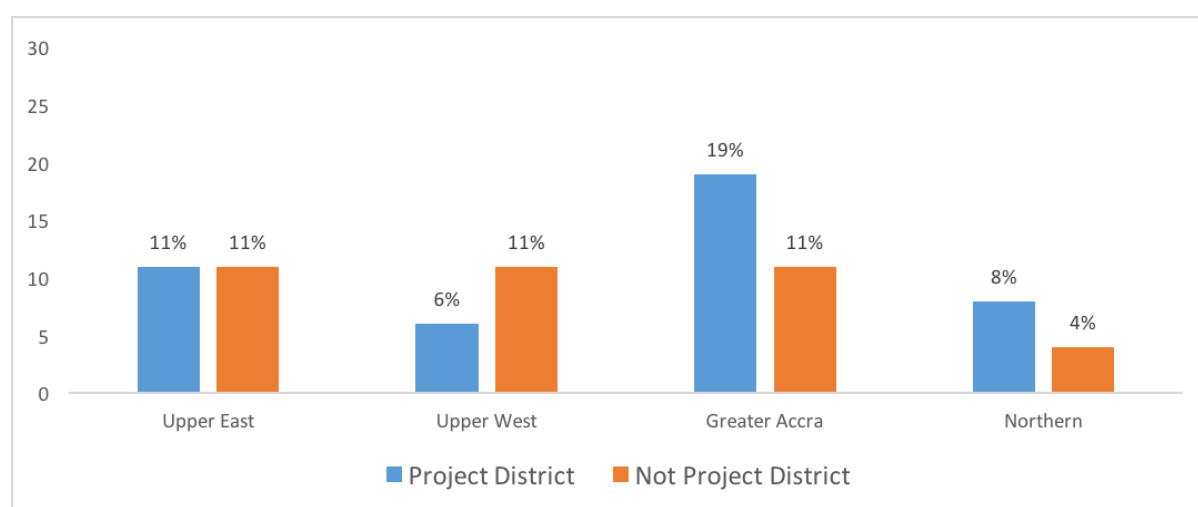
Figure 10: Regional trajectories for the share of trained teachers



Source: Author's analysis of data obtained from Government of Ghana (various years).

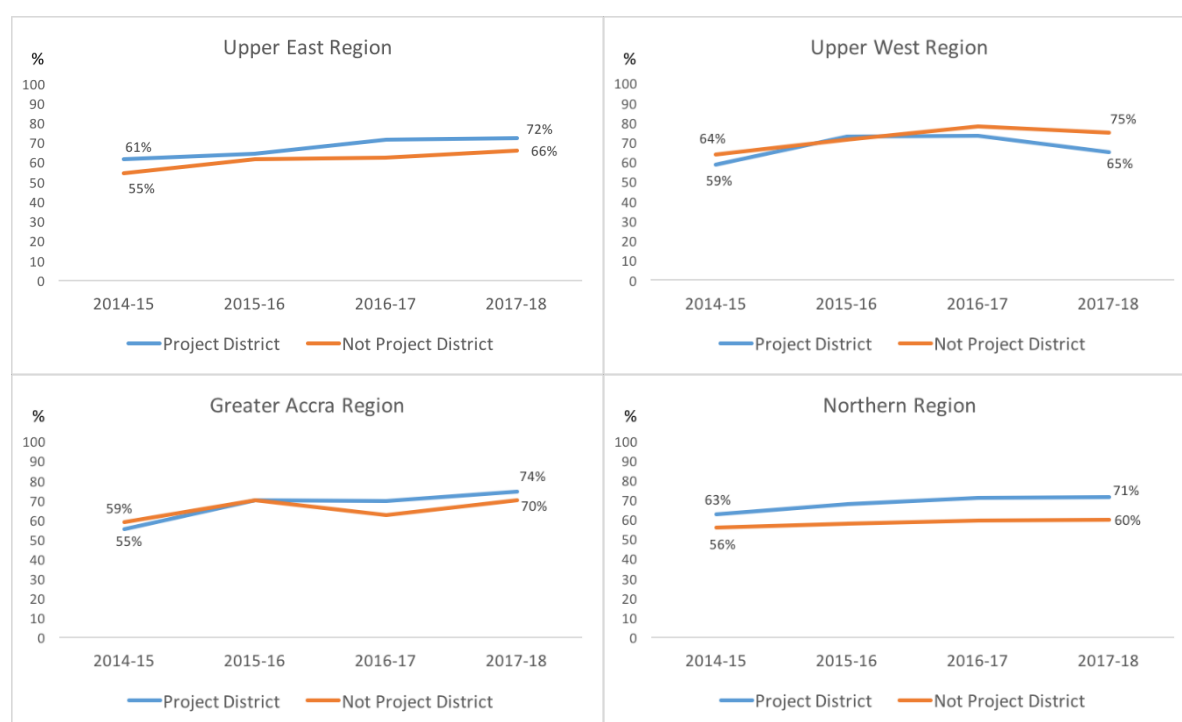
As for the availability of toilets in district educational facilities, the data gives a similar picture. Whereas all regions have seen improvement over time in this regard, the absence of a clear difference between the districts that implemented the Project and those that did not means that it is difficult to convincingly attribute the perceived improvement in service provision that was found in the end-of-project survey to the Project.

Figure 11: Percentage change to the availability of toilets in public educational facilities (2014-18)



Source: Author's analysis of data obtained from Government of Ghana (various years).

Figure 12: Regional trajectories for the availability of toilets



Source: Author's analysis of data obtained from Government of Ghana (various years).

In light of this analysis, it is not possible to say with confidence that the Project has had a measurable impact on the quality of services in the education sector.

That said, there are plenty of examples where communities have driven through community-enhancing projects as a direct consequence of the Project. As one Budget Officer in a District Assembly retold:

In [one district] there were some teachers' cottages that people said were abandoned so after we went through the program with them they understood how they are supposed to communicate their demands and suggestions to the Assembly. It taught them when to make

their demands to have a chance to get them included into the budget. In the end they were able to push for the teachers' cottages to be up and running. In [another district], after letting people know how they are supposed to approach government if they have issues that they want to have addressed, knowing when to come and who to contact, the community was able to use the processes to call for a school feeding program, which resulted in an increase in school enrolment. (Interviewee 11).

These types of small wins, while perhaps not sizable enough to show changes in any standardized indicators, nonetheless play an important catalyzing role in that they spur the enthusiasm for the continued engagement in the budget process.

The project helped increase both awareness and enthusiasm among community members about participating in the work of the Assembly. The community inputs into the district budget brought about some changes in the health infrastructure that people could see and that helped create enthusiasm for budget participation. (Interviewee 10).

The power of small wins in altering the psychology of those who made the 'wins' happen has been documented in the literature on citizen engagement. For example, Foster-Fishman, et al. (2006) found in their analysis of a citizen engagement project that was implemented in a number of poor urban neighborhoods in Michigan, United States, that creating small-scale but visible improvements and quick wins motivated residents to become engaged. Small wins also promoted resident ownership for change which, in turn, created the desire to become even more involved. Similarly, Florez, et al. (2018) found in their research on citizen engagement in anti-corruption, using the experiences from citizen engagement in Georgia and Tunisia, that experiencing small wins throughout the engagement process was an important factor in sustaining people's engagement over a longer term.

Thus, the small wins resulting from this Project may play a catalytic role by changing the way people think of budget participation, and in so doing, may have an impact on citizen participation in the years to come. This might even contribute to solidifying citizens' role in the decentralization efforts. This sentiment was explained by one interviewee in the following way:

One of the weaknesses of decentralization in Ghana is that community members sometimes feel that they don't have a part to play. But through this project, people can now feel that they are part of the process and can have their say in what their Assembly is doing. (Interviewee 15).

This was echoed by another interviewee who argued:

[The Project] gave the communities further knowledge. Once you gain more insight and knowledge, and once you get your voice heard, it leads to an in-built satisfaction of being part of a process. (Interviewee 12).

This argument makes a good basis for thinking about who the real beneficiaries of this Project were. The Project data available is not granular enough to make any assessment about variation in tangible Project outcomes by beneficiary group, neither by geography nor demography. However, if we are to consider the abovementioned positive externalities brought about from participation, those communities that participated the most would likely be the greatest beneficiaries of the Project. And, there is anecdotal evidence about variation in level of engagement.

What the Project team observed was a clear divide in citizen engagement between urban, relatively well-off communities and rural, less well-off communities. It was noticed that rural and poor

communities had more enthusiasm for participating in the Project. This was attributed to those communities having a greater 'sense of community' than more urban and economically well-off communities and thus greater eagerness to see their communities being developed. It was noted that in more developed areas, citizens were both more complacent and more concerned about meeting individual development objectives rather than to work to further the community, and therefore less inclined to engage in participatory practices. Consequently, as argued by one interviewee:

It is not a blessing to live under poor conditions but such conditions do help unite people and make them committed to the cause of the community, which means that these places can develop faster than those where people are more passive. (Interviewee 3).

5.4 Evidence of citizens' priorities being increasingly reflected in the enacted budget of the health and education sectors at the local and national level

Part of the Project's design was to gather inputs from citizens on priorities they wished to be enacted in the local and national budget. SEND-Ghana elicited citizens' inputs to the budget during Regional Budget Forums which were organized annually as part of the Project in the four implementing regions. The collated inputs on health and education were then consolidated into a 'Citizens alternative budget' and presented to the government as citizens' inputs to the national budget.⁹ A representative from the Ministry of Finance noted:

The contribution of this project at the nation level relates to the proposals that SEND-Ghana made during the budget hearings, which contained inputs from the districts. (Interviewee 4).

The eliciting of citizens' inputs took some trial and error from the part of SEND-Ghana. In the first year, the Project team handled the exercise on their own. From this experience, however, they learned that they needed to involve the sector administration so that they could help the citizens understand the sectoral budget programs and set realistic parameters for what they could ask for. Subsequently, for the next three years the budget forums included the participation of representatives from the Ministry of Finance, the Ministry of Education, and the Ministry of Health.

The miniseries sent us technical people to travel to the various regions to organize the forum and to coalesce citizens' inputs to the budget...The sector representative would do a presentation of the actual program thematic areas and this guided the citizens to know what to put in their requests of what they wanted for their communities... We then wrote to the ministries about what the citizens were asking for. These technical people would also have spoken to their units in the Ministries about what the outcome of those forums were even before we submitted the citizens alternative budget. (Interviewee 1)

On the basis of the citizens' inputs into the national budget, SEND-Ghana made annual assessments of the final Budget Statement to verify the extent to which the citizens' inputs had been given policy recognition. The findings from these assessments form the basis for the indicator related to this intended outcome: "number of citizen priorities reflected in the enacted budget of the health and educational sectors".

⁹ With regard to inputs into the local budgets, these happened during SEND-Ghana organized community sensitization meetings which citizens also made inputs to the district budgets. However, evidence on the extent to which citizens' inputs to district budgets were reflected in these budgets was not systematically collected by SEND-Ghana in its project monitoring work.

A summary of the citizens' inputs that were reflected in the budget are shown in table 9 below. The inputs concerned a variety of issues, from demanding additional resources to the sector for improvement to services, to demanding equality of service provision in all parts of the country. Some demands also refer to improvements to specific policies and instruments, such as the National Health Insurance Scheme and the Capitation Grant (more information about the citizens' inputs and their alignment with the national budget can be found in Annexes 3a and 3b).

Table 9: Summary of citizens' successful demands for improvements to the health and education sectors

Health sector	Education sector
Additional resources for primary health care, lower level health facilities at district and sub-district levels, and family planning services.	Increase the Capitation Grant (which is a government scheme whereby every registered public primary school in Ghana receives an amount of money per enrolled pupil).
The establishment of Community Health and Planning Services.	Increase the availability of teaching and learning material.
An improvement of health infrastructure across the country.	Increase the provision of special education.
An improvement to ambulance services at the district level.	Invest more resources into the provision of educational infrastructure, including buildings and furniture.
Additional resources to – and improvement to the financing of – the National Health Insurance Scheme.	Improve monitoring and supervision in the education sector.
An improvement of the availability of vaccines and essential drugs.	Increase the availability of ICT in schools in rural areas.
An effective enforcement of policies on staff posting to ensure the quality health services in all parts of the country.	Develop the practical and vocational education sub-sector.
	Allocate adequate resources for the effective implementation of educational policies.

Included in the citizens' demands for the health sector were also calls for the government to progressively increase allocations for the health sector in line with the Abuja declaration of 15% of the total budget, and to increase funding for a Health Management Information System (HMIS) to effectively capture health data from the districts and facilities level. Neither of these demands had been included in the national budget during the lifetime of the Project.

For the education sector, the citizens' demands that did not make it into the national budget were, perhaps, more focused on regulations and sector policies than budgets and economic policies, including "Government should develop and implement a national education policy framework", and "Government should make education curriculum practical oriented and involve private schools in the design and implementation of education policies and interventions".

There are two issues worth discussing with regard to how citizen inputs were elicited. The first noteworthy issue is that citizens' inputs were confined within realistic parameters. People were informed of the scope of sector policy and strategy and, as consequently, the boundaries for citizens' inputs. These occasions did not open any Pandora's boxes of limitless idiosyncratic and community-specific wishing lists. As a result, the collated citizen inputs concern the provision of public goods for

the benefit of the whole country as opposed to geographically or otherwise targeted benefits (for example demographically, e.g. youth or economically, e.g. farmers).

To give an example, citizens inputs, such as,

“Ensure availability of vaccines for immunization of children as well as anti-snake, anti-rabies and hepatitis B vaccines and equipment (fridges, motorbikes, vehicles) for storage and distribution.” and,

“Provide adequate teaching and learning materials including textbooks for basic schools to meet required targets and standards.”

would have widespread benefits and not only for a select few communities. This is important in the context of Ghana where demands from citizens (at least on their representatives in Parliament) have been found to be largely about the provision of clientelistic goods, such as payment of bills and school fees for individual constituent, as well as localized constituency development projects, such as roads and schools (Lindberg, 2010).

Also, as a result of framing citizens’ inputs within realistic policy parameters, the vast majority of the inputs have been included into the national budgets.¹⁰

These policy and budget parameters were also explained at the district level with the help of ministry representatives. As recalled by one of the Project team members:

We were concerned about the low level of citizen participation in the budget. The Ministry of Finance, in turn, asked for help to come up with methodologies to help improve participation. So, we said, ‘OK, we have the resources from this Project. Why don’t we play a catalytic role in terms of facilitating how your technocrats will engage at the district committee level. We will organize budget seminars or workshop and you will lend us staff for this for citizens to learn what the government’s thinking about the budget is so that they can make inputs from an informed position. That was it. (Interviewee 3).

The importance of creating realistic parameters for citizens’ demands was noted by the Project participants. As argued by a District Coordinating Director:

The biggest motivating factor for the Assembly to work on the project is that the community will understand how we work. The communities are always making demands, and with the available budget you cannot satisfy all the demands. When the communities begin to understand the budgeting process and they begin to see your budgets it helps relieve the pressure and tension. When they know about the budget they will not be asking for things that are not in the budget. When people do not know what is in the budget, they will be demanding everything. (Interviewee 12).

A Budget Officer at a District Assembly made a similar point:

By informing people in the communities how we come up with a budget, how we are supposed to implement the budget, and letting them know that not all funding can be used for projects,

¹⁰ The fact that all sectors in Ghana’s adhere to program-based budgeting, which means that the budget is based around intended outcomes as opposed to inputs, would facilitate communication about sector priorities. Program-based budgeting was introduced in Ghana in 2014 (although the health sector was one of the sectors for which program-based budgeting had been piloted in the 2011-13 period). The Ministry of Health operates four budget programs, which are decided in three-year periods: (1) Health Service Delivery; (2) Management and Administration; (3) Human Resource Development and Management, and (4) Health Sector Regulation. Each of these programs have, in turn, between three and five sub-programs. The Ministry of Education operates six budget programs: (1) Basic Education; (2) Management and Administration; (3) Second Cycle Education (Senior High School and TVET); (4) Non Formal Education; (5) Inclusive and Special Education, and (6) Tertiary Education.

it minimized unnecessary demands. We had the chance to explain how we determine projects and what can be reasonably demanded and not. If you go to these communities now and ask them how things are done, they will know. This came about as a result of the SEND-Ghana project. (Interviewee 11).

The second noteworthy issue with regard to how citizen inputs were elicited concerns the fact that SEND-Ghana changed its approach to how they organized the regional events where citizens' inputs were elicited for the Citizens alternative budget after the first year when it realized that it needed guidance from the ministries. This shows agility and adaptiveness on the part of SEND-Ghana. It also shows that the organization could draw on relationships from within the different ministries to provide them with support in this endeavor. These relationships and their importance for project implementation will be laid out and discussed in the next section.

6. State-society collaboration and its impact on the Project

Representative from SEND-Ghana:

We set up to implement a model that involved collaborating with different ministries and they did collaborate, and that was quite significant. (Interviewee 2).

Representative from the Ministry of Finance:

Not often do you find the public sector working closely with a CSO, like SEND-Ghana, to deliver projects. We are in the business of public policy and they are in the business of finding out what we are doing wrong or right. So, we are not necessarily friends. But this one was a more collaborative activity, which was very interesting. (Interviewee 4).

Evidence shows that public service delivery can be more effective, and government policies can be stronger and more sustainable, when governments and citizens interact to help shape, execute, manage, deliver, monitor, and adjust their policies and service delivery programs (Global Partnership for Social Accountability, 2019).¹¹ It is on this basis that the GPSA supports projects – like Making the Budget Work for Ghana – that implement collaborative social accountability strategies and promote constructive engagement and collaboration between civil society and state actors in social accountability.

Collaborative social accountability is a strategy for nudging actors' efforts to focus on relatively promising opportunities within the system... [with] the potential to enable actors to step-by-step find feasible outcomes, build trust, assess options and risks, negotiate them, and coalesce around solutions that can be translated into decisions and actions. (Guerzovich and Poli, 2019: 11).

The remainder of this report will focus on validating and shedding additional light on the theoretical building blocks underpinning GPSA's work drawing from the experiences of this Project. This section will describe the Project's collaborative framework and provide an analysis of how this collaboration benefitted the Project, SEND-Ghana, and the government stakeholders. Section 7 will then go on to offer some propositions about the factors determining successful state-society collaboration.¹²

¹¹ Evidence of this sort is drawn from, among others, Holland, et al. (2016) and Waddington, et al. (2019).

¹² Discussions in this section is based on three research questions that are linked to the GPSA's 2019 draft of the Partnership Development Objectives document: (1) Was constructive engagement and collaboration between

6.1 A structure for formal state-society collaboration

SEND-Ghana can be characterized as a veteran when it comes to working collaboratively with state partners, both at the national and local level. In fact, the CSO collaborates with government in all its project. The practical form this usually takes is that SEND-Ghana first informs the relevant government stakeholder about a project, it then goes on to implement it, after which it comes back to the government with the results, which are presented in national forums. As one representative from the Ministry of Finance attested:

Over the years, SEND-Ghana has initiated several activities, and for every project they work on they come and discuss the concept with us. They get the buy-in from the Ministry of Finance. (Interviewee 6).

And, at the local government level, some of the District Assemblies that were part of this Project had been collaborating with SEND-Ghana for several years prior to this Project.

For this Project, collaboration with government was structured from two angles, first with national government and then with local government. SEND-Ghana started the Project by introducing it to the relevant sector ministries: The Ministry of Finance, the Ministry of Health, and the Ministry of Education, as well as the ministries' implementing agencies, Ghana Health Service and Ghana Education Service. Other key stakeholders were also identified: The Ministry of Local Government and Rural Development and the Regional Coordinating Council as they are responsible for all the District Assemblies and therefore needed to be on-board, and the Ministry of Gender, Children and Social Protection as it was leading the government's social accountability work. The Project team visited the various ministries, introduced the Project and asked them for their collaboration. They also requested that they select people to represent them on the Project's Steering Committee.

Whereas SEND-Ghana, as mentioned above, had had many years of collaborative experience prior to this Project, this Project brought about instruments that formalized and solidified this collaboration, both in the form of a Memorandum of Understanding (MoU) that was signed between SEND-Ghana and the abovementioned ministries as well as the participating District Assemblies and, especially, in the form of a Project Steering Committee. The focus on formal instruments for collaboration was encouraged by the World Bank liaison person for the GPSA grant during the proposal phase who recalls:

When SEND-Ghana's proposal became prominent as one of the prospective grant beneficiaries, and as we started working closer with them, we said 'If you really want to engage government, it needs to be done through instrument'. That is how we came up with the approach of the MoU. (Interviewee 16).

Formal collaboration through the MoU played a role in enabling both national and local level collaboration. In fact, formalizing collaboration at the national level greatly facilitated SEND-Ghana's

government and SEND-Ghana built through the Project? (2) In what ways did a collaborative approach help produce the results obtained by the Project? (3) In what ways has the GPSA and the World Bank been contributing to the Project?

ability to work with the local government partners. As it works in Ghana, a CSO, like SEND-Ghana, cannot approach the District Assemblies directly; they first need approval from the center. As such, SEND-Ghana asked the Ministry of Local Government and Rural Development for a letter to be given to all district assemblies, which the Ministry provided. To then get the districts to sign the MoU, SEND-Ghana worked through the Regional Coordinating Councils in the four regions. Similar ‘seals of approval’ had to be obtained at the local sector level too. For example, for the District Health Management Team to agree to work with SEND-Ghana they needed to see a letter from the head office that granted them the go-ahead to collaborate with SEND-Ghana.

As these series of events show, for SEND-Ghana to reach their targeted beneficiaries at the local level through the help of the District Assemblies, a hierarchy of buy-in had to be assured. That gives an indicator as to why collaboration and working relationships with stakeholders at the national level can bring such great advantage. As a representative from a Regional Coordinating Council recalled:

We helped introduce the project at the district level and in that sense offered our seal of approval. We played a facilitating role as working through the Coordinating Council is a better way of getting things done. (Interviewee 13).

A representative from the Ministry of Finance similarly stressed the benefit of having buy-in at the national level:

If you don't have people in the Ministry of Finance on your side, it will take weeks or months of waiting after you have written a letters and several follow-ups before you get a response. (Interviewee 4).

Establishing formal collaborative relationships through an MoU was positively perceived at the local level as well.

The District Assembly signed a MoU with SEND-Ghana, spelling out the responsibility of both the Assembly and the organization. This made it easy to work with the project. (Interviewee 10).

6.2 Collaboration with national stakeholders through a Project Steering Committee

Whereas SEND-Ghana had collaborated through MoUs previously, the initiation of a Project Steering Committee presented a new model of working for the organization. As a representative from SEND-Ghana explained:

This GPSA grant gave us a good opportunity to experiment, and the Steering Committee was part of that experimentation. We had talked to some of the technocrats in government to understand the nature of the budget-related problems from the supply side. In the course of thinking about a strategy to solve these problems, we came up with the idea of a steering committee to make it a joint ownership between government and civil society. (Interviewee 3).

As mentioned above, having introduced the Project to the various ministries and agencies, the Project team then sent a letter around to ask them to nominate a representative, a senior technocrat, to be part of the Steering Committee. An inception meeting with the designated representatives was organized by SEND-Ghana during which the MoU was circulated and the mandates and function of the Steering Committee discussed. The Committee Chair from the Ministry of Finance and Co-Chair from the local chapter of Transparency International were also nominated during this meeting. The

Chair subsequently held that position for the duration of the Project. After the inception meeting in the first year of the Project, the Steering Committee met at the Ministry of Finance four times per year throughout the rest of the Project. The fact that Committee meetings were held at the bosom of the government is seen to have added to the sense of government co-ownership in the Project.

The role of the Steering Committee was to first and foremost to guide and oversee the implementation of the Project.

Anytime we encountered challenges with a particular district or sector, we raised those issues during Steering Committee meetings and we resolved it together. That was the level of collaboration. (Interviewee 1).

What this shows is that, through the Steering Committee and the formal MoU, the government partners became stakeholders in implementing the Project. Another way to think of this is that Committee members took the role of watchdog, demanding accountability from SEND-Ghana in their implementation of the Project, as one government representative suggested:

Through the Steering Committee the government was also holding SEND-Ghana to account and demanding to know, at every meeting, whether or not SEND-Ghana had accomplished the action points it had promised to do at the previous Committee meeting. (Interviewee 7).

The Steering Committee was also integral in identifying areas that SEND-Ghana could monitor as part of the Project, which meant that SEND-Ghana could focus on producing research that there was a need and a demand for. The ready-in-waiting audience made SEND-Ghana's recommendations easily accessible to the government and this most probably also impacted positively on the organization's advocacy work as noted by one Project representative.

The Steering Committee provided a platform for SEND-Ghana to directly confront the government service providers about their weaknesses. With our monitoring we tried to provide information about those weaknesses. (Interviewee 3).

Three research reports were produced in this way during the duration of the Project: one concerning health service delivery and two that focused on service delivery in the education sector.¹³ The sense of collaboration and co-ownership with regard to these pieces of research is described in the following way by a representative from the Ghana Education Service:

The beauty of it is that we all sat down together to develop the research tool, so right from the word go, we were part of it. Then they went and did their research and when they come back, we sat down to validate their interim report before the research report came out officially. If we thought there were issues, we told them. This was not to dictate what they should do, but it was a close collaboration. Some of the findings that come out were not very palatable to government and their agencies because they exposed our inefficiencies. But because of that collaboration, and because we knew that we'd worked with them and their intention was to prompt us to be very effective and efficient, we did not have any qualms about accepting the findings. (Interviewee 7).

This collaboration on research strategies and, to a degree, co-ownership of research findings begs the question of whether SEND-Ghana felt – or was perceived by other organizations – to have become

¹³ (1) [Education for All: Is Ghana Leaving KGs Behind?](#); (2) [Maximizing Social Protection: The Free School Uniform Program in Perspective](#); (3) [Giving Patients Value for Money: Are Clients Satisfied with the Quality of Health Services?](#)

too close to government or in a position where a critical stance could not be taken. According to the Project team, this was not the case.

We asserted our independence by using our monitoring reports. The findings of the reports are what we put out. If the findings showed that government was not doing well in some respect, we said that straight. We took pride in projecting our neutrality and our independence. The government had the privilege to see and comment on the draft report and we validated it with them. So, what was put out had been agreed on in terms of accuracy. So, while we were able to put out information that was not very palatable for the government, we still maintained a relationship with them. That's something civil society can learn from us: how we married the two. (Interviewee 1).

The weight of the government stakeholders behind the Project provided real benefits to the Project, especially in terms of ensuring access to information and relevant people from the various sectors. As was discussed in sub-section 3.2 above, government information can be hard to get hold of, and having good relationships in the government may ease this process. A representative from the Ministry of Finance explained how this worked in practice:

It's easier for me to ask my colleague to provide you with information than for you to go to that colleague and ask for the information, especially if he or she doesn't know what you are going to use the information for. We are in a country where journalists get information and then misuse it, and people get into trouble for that. So, if I can convince my colleague that it's fine to give out the information, he or she is more likely to feel comfortable doing so. In other words, we provided SEND-Ghana with the seal of approval. That was what the Steering Committee was doing to help SEND-Ghana with its work. (Interviewee 4).

Collaboration through the Steering Committee also allowed SEND-Ghana to obtain information in a timelier manner than it would have been able to do by itself, as a SEND-Ghana representative recalled:

The education sector was taking a lot of time to get back to us with relevant information but a Steering Committee member stepped in so that every time we visited them we pre-informed this Steering Committee member so that he could go with us and thereby ensure that we were provided the relevant information. When we had been promised the information, this member then followed up with the agency. So, for that the collaboration with the sectors was instrumental. (Interviewee 1).

Other benefits of collaboration through the Steering Committee were registered too. According to a representative of SEND-Ghana, it *reduced misunderstandings between us and government* (Interviewee 2). Another representative argued that it offered a *unique opportunity for the government officials to tell us the new things that were happening and for them to hear from civil society about what was happening on the ground* (interviewee 3).

Last but not least, the Steering Committee helped forge relationships between the various government partners. In the words of one member of the Committee:

I now know the Committee member from the Ministry of Finance and can reach out to him. The Steering Committee created a platform for relationship building across government bodies. That network transcends the project. (Interviewee 8).

7. Determinants of successful state-society collaboration

Having concluded that the formal instruments used for state-society collaboration – the MoU and the Steering Committee – were of great benefit to this Project and its stakeholders, it begs the question of whether such an instrument could be used with any CSO, any social accountability project or any government partner, or whether there are certain conditions that need to be met for close and meaningful state-society collaboration to be accomplished. Drawing on the experiences from this Project, this section will provide some propositions of what determines successful collaboration between a CSO and its government partners.

7.1 Being a neutral party that focuses on constructive engagement

SEND-Ghana works on the premise that to be effective in tackling governance issues you need to create a neutral platform that empowers people to work together. (Interviewee 2).

Meaningful state-society collaboration can only emerge if trust exists between the partners. The question is what enables trust to emerge? In Ghana, like in most of sub-Saharan Africa, there is a general level of distrust between civil society and the government. There are signs that this is improving in Ghana with government being more and more willing to open up to civil society participation. Nevertheless, as noted by an interviewee *They see civil society organizations as the opposition, as wanting to obtain information to publish and embarrass the government* (Interviewee 16). Many CSOs are also linked to a political party either formally or are believed to be. While such links might make collaboration possible when the ‘right’ party is in office, it would naturally stop as soon as there is a shift in government. This was noted by a representative of the Ministry of Finance:

Overtime, in Ghana, there has been a tendency for CSOs to identify with political parties so the big thing about SEND-Ghana is the objectivity they bring to the table. We can trust them to not look through a party political lens. This approach enables a good discussion... SEND-Ghana’s modus operandi of being non-partisan will keep us collaborating with them. (Interviewee 6).

A testament to the importance of being seen as politically non-partisan is the fact that the meaningful collaboration that took place through the Steering Committee was able to continue despite a change of government mid-way through the Project, following the 2016 general election. The reputation for being non-partisan is something that SEND-Ghana is greatly aware of and is prepared to defend at all times, even if that means having to decline working in partnerships with CSOs that are not seen as being non-partisan. As argued by a SEND-Ghana representative:

SEND-Ghana is one of the few CSOs operating in this space that is not considered partisan. What worries government (both politicians and technocrats), and what we have noticed, is that if you are seen to be aligned with a particular political interest it is a major dent on your credibility, which, in turn, has an impact on your relevance in the system. This [neutrality] enabled the project strategy to be transferred from one set of officials from one party to another set of officials from another party. The success of the collaborative approach we took in this project rests on the fact that SEND-Ghana is considered neutral and non-partisan. Neutrality was needed to make the findings presented by SEND-Ghana to the government accepted and for constructive discussions to be had about strategies to address the problems that were presented. (Interviewee 3).

Coming back to the issue of trust, government will work with civil society partners they believe are genuine in their wish to solve problems together with government. This explains why collaboration was possible with SEND-Ghana, according to a government representative:

With SEND-Ghana the collaboration, through the Steering Committee, was based on open dialogue and mutual respect. It would be difficult to have any collaboration if we were unsure of the intentions of the CSO. If you are a CSO and all you do is criticizing the government without giving constructive criticism, government will see you as an opponent... To replicate the kind of collaboration we have had with SEND-Ghana through the Steering Committee would require working with a CSO that really wants to be a partner in development, not one that wants to prove the government wrong. The key is being objective and constructive in the engagement with government. (Interviewee 7).

Being politically neutral, as argued above, is a prerequisite to this. However, there are other, non-party political, allegiances that can also interfere in the building of trust between CSO and the government, including external donors. As explained by one government representative:

Oftentimes, CSOs, because they are funded by outside sources, are more inclined to criticize the government than to sit down with the government and solve concrete problems. (Interviewee 7).

In other words, CSOs get funding to take an adversarial stand vis-à-vis government – which is in line with the general theory of change of many international NGOs and other funders and donors in the social accountability field – but in so doing, they may well evaporate existing trust and diminish their chance of engaging in meaningful state-society collaboration. This turn of events was described by a World Bank representative in the following way:

The Minister for Education mentioned travelling to one country and seeing a video about Ghana that he had never seen. It had been made by a local CSO and he was not happy about this because he felt that, if you have a video, don't just use it to buttress your proposals for additional funding; do videos because you want to change things. Why have you not discussed the problem with the Ministry, and brought the problem to the attention of the government rather than going to outsiders? (Interviewee 5).

Trust, however, can take time to build and there is a certain path dependency as to whether CSOs will be endowed with high or low levels of trust. In other words, an organization's track record matters.

As for SEND-Ghana, the organization started working with government, especially the Ministry of Finance and the Ministry of Local Government and Rural Development, in the early years of 2000 as the country was opening up its democratic space. Since then, as described already, SEND-Ghana has made collaboration with government its modus operandi and has built relationships at all levels of government. For this Project, having that track record clearly paid off, as argued by a representative from the Ministry of Finance:

There was little hesitation from the Ministry of Finance in terms of signing the MoU or taking part in the Steering Committee. I think that was partly due to SEND-Ghana having a good record when it comes to the public service. The organization has built a rapport, respect and trust with the Ministry over time. So, when they came and suggested to collaborate on this project, even if we had some hesitation, we gave them the benefit of the doubt. I'm sure that if we had not had prior good experience from working with SEND-Ghana it would have been difficult for us to sign onto this collaboration. This kind of collaboration has to be based on

quite a substantial level of trust so it would not have happened in the absence of such trust, which is built over years. (Interviewee 4).

7.2 Demonstrating alignment between project and stakeholder policy/strategy

For meaningful collaboration between government and CSOs to develop, or collaboration in any sphere of life for that matter, there needs to be a sense among all parties that the process is worth their time and energy. An assumption steering the work of the GPSA is that there should be alignment between projects and country/sector policies to ensure that projects evolve in tandem with the supply side. This assumption is validated based on the experiences from this Project. Based on these experiences the assumption can also be extended to include the assertion that political will for collaboration on the part of the government partners will be greatly enthused if the CSO partner is able to help the government stakeholders fulfil their mandate.

This Project aligned with the policy and strategy of government stakeholders in different ways, which helped shape the motivation for their collaboration with SEND-Ghana. For the Government of Ghana as a whole, the Project objectives aligned with Pillar 2 of the Ghana Shared Growth and Development Agendas (GSGDA I and II), covering the period 2010-17, which placed an emphasis on transparent and accountable governance as well as participation and collaboration. As stated in the first GSGDA (2010-2013):

The broad goal of transparent and accountable governance is to empower state and non-state bodies to participate in the national development process and to collaborate effectively to achieve the national development goals and objectives. The collaborative process is to ensure that political, economic and administrative authority is exercised in a manner that ensures that public resources are managed efficiently and with integrity in response to the problems and critical needs of the people (Government of Ghana, 2010: 122).

The alignment of the Project objectives with policy mandates and needs is particularly clear at the sub-national level, for the District Assemblies, which are required to offer citizen participation opportunities in the planning and budgeting process. With SEND-Ghana contributing some resources and building capacity in District Assemblies, the Project, in effect, helped these partners fulfil their mandate. As stated by one interviewee:

SEND-Ghana, through this project, simply helped the District Assemblies do what they are mandated to do according with the law. The Assemblies did not have the capacity or resources required to do this so SEND-Ghana supported them to accomplish what they are legally mandated to do. The District Assemblies appreciated the project because SEND-Ghana supported them to fulfil their mandate by giving them some skills, training some of their staff, and telling them about what is best to be done. (Interviewee 15).

The relatively small amount of resources provided from SEND-Ghana (in the form of access to vehicles, for example) also enabled District Assemblies to go into their communities, elicit their inputs and report back with informed positions that they were based on actual consultations. As one representative from SEND-Ghana described:

Some of [the representatives from the District Assemblies] mentioned that, 'you know, as an Assembly it's our responsibility to always go to the people to tell them about the budget and to elicit their input. But, we haven't been able to fully do this. Instead we have elicited input

from community opinion leaders as representatives. But with your facilitating we have been able to reach out to communities directly and this has been beneficial to us.' (Interviewee 1).

From the perspective of the sector ministries – Finance, Health and Education – a main motivation to engage in this Project was to benefit from SEND-Ghana's ability to bridge a gap in their own capacity to effectively monitor service delivery and policy implementation at the local level. As a representative from the Ministry of Finance argued:

SEND-Ghana is more like our eyes now because they are able to solicit information that we need from the sub-national level. Where we are unable to go that is where they are most spread... SEND-Ghana's access to local people has been an asset to the Ministry. It has added so much value because it brings us knowledge about policies that are being implemented and the challenges to those policies, but also where there are successes. In that way, it has impacted greatly on our work. (Interviewee 6).

A similar sentiment was offered by a representative from the education sector:

For the huge operation that is Ghana Education Service [with its 365,000 employees] there is a real need for development partners and CSOs to monitor and evaluate so that we can deliver on our mandate in an effective way. The value add for Ghana Education Service in collaborating with CSOs like SEND-Ghana is to have 'a million eyes' to ensure effective implementation. We might not be able to see everything – we might have a blind spot – so we need a third eye. (Interviewee 7).

Representatives from the health sector offered similar reasons behind their motivation for collaborating on this Project:

There are so many small health service providers that we do not have the capacity to monitor and supervise what is going on. That is why Making the Budget Work for Ghana and similar projects are so important. They provide us with a lot of information from the community level that, in turn, can inform us in our policy deliberation. It also serves to hold the government to account, looking at how the money that the government is spending on providing health services is being put to use in practice... In addition, CSOs have the ability to get honest answers from people, which is something that we in government may not always be able to get. (Interviewee 8).

SEND-Ghana's ability to provide the government with such feedback loop was described by a representative from SEND-Ghana in the following way:

Through the project, SEND-Ghana was seen at the government level to fill in a major gap and to provide complementarity in partnership. We provided them with feedback on what is happening on the ground and gave them independent information that they could act on. For example, in some areas we noted that there were some illegal charges taking place. We provided this information through our collaborative channels, which made them 'sit up' and take action. What has come out of this is improved service delivery programs. And, because it was a friendly atmosphere the government counterpart did not need to take a defensive stand to the information provided from us. (Interviewee 3).

Lastly, while the World Bank is not a project stakeholder in the same sense as the abovementioned ministries, experiences from this Project nonetheless shows that an alignment between GPSA projects and other projects that the World Bank's country office are working on may be key to ensuring buy-in from that stakeholder.

This Project was initiated at a time when social accountability was seen as a high priority at the World Bank Ghana Country Office. Between 2011 and 2014, the World Bank in Ghana received funding from the Governance Partnership Facility, which was a large multi-country grant that helped mainstream governance, and which specifically focused on engaging civil society, promoting platforms for relationship building between government and civil society, and monitoring and delivery of services. One thing the grant focused on was to provide World Bank task teams in all sectors access to governance expertise and analytical capacity. For the Ghana World Bank office, this funding resulted in several governance specialists becoming part of its staff. Another Ghana World Bank project that was implemented between 2011 and 2017 was also greatly aligned with Making the Budget Work for Ghana Project. That project was called Local Government Capacity Support Project and it was implemented in 46 districts through a contracted governance-focused CSO. It focused on mobilizing citizens and other CSOs to sensitize them on a number of issues linked to the delivery of services and the promotion of engagement with government. This project helped shape some relationships that, through World Bank facilitation, became important for SEND-Ghana, including with the Ministry of Local Government and Rural Development.

Having these two grants/projects already ongoing as the GPSA grant became accessible made a positive difference in terms of World Bank facilitation and initial engagement with SEND-Ghana. However, this initial momentum was not enough to sustain enthusiasm for the Project over its lifetime. Thus, when the governance specialists left the Ghana office, the engagement with the Project turned into more of a monitoring exercise on the part of the World Bank. The fact that there was no budget provided by the Ghana World Bank office to the task team leader to oversee the Project did not only make it near enough impossible for the Task Team Leader to fully engage with the Project, it is also perhaps evidence of the Project ending up being of little priority to the Bank. These turn of events were described by a World Bank representative as follows:

By the time the GPSA grant was awarded to SEND-Ghana there was already a momentum in the Bank and it was seen by those supporting this kind of social accountability approach as an opportunity, including the Country Management Unit. They thought the GPSA grant would be an important complement to the Governance Partnership Facility activities. So, there was a huge interest from the Bank and no push-back whatsoever. However, over time the engagement from the World Bank diminished in the absence of governance specialists in the country office. (Interviewee 16).

The GPSA's proximity to the World Bank is assumed to provide a leverage for its grantee projects and the GPSA typically identifies partner countries from among those where the World Bank has a committed sector team with a relevant project early in the implementation or in the pipeline. The experiences from this Project shows that this is a valid strategy. However, it also shows that those conditions can change quite quickly, for example, that committed sector teams that were the result of other projects can be dismantled leaving the GPSA grantee without much support from the Bank. In this case, the leverage from the World Bank could have remained strong if the GPSA grant had been complementary to other World Bank projects that had dedicated budgets for social accountability and had been implemented in the same timespan as those projects. Alternatively, the Bank could have played a larger role if the task team leader had had a budget to effectively oversee and support the Project.

7.3 Effectively ‘selling’ the idea of collaboration

As concluded in the discussion above, it matters if a CSO’s project aligns with the policies and strategies of its stakeholders. However, alignment at an abstract level is not enough to ‘sell’ the project. For this to happen, it must *really* make sense to the stakeholders.

To effectively sell a project takes efforts and skills from the part of the CSO, as an interviewee from the World Bank argued:

The challenge is with civil society and how they approach government in a program like this. CSOs really have to sit down with the government and explain how the objective of the project can contribute to the work of the ministry, how they can work together. They need to find time to really engage with the government so as to convince them that their project can help deliver sector services. They need to engage the government in a way that the government can easily understand the objective of that engagement. That skill needs to be developed among CSOs. (Interviewee 16).

This way of working is already practiced by SEND-Ghana and the organization spends considerable efforts building and renewing relationships with partners in government. For example, when asked whether the 2016 elections and subsequent change in government had an impact on the Project, a SEND-Ghana representative alluded to what these efforts entail:

No, it did not change the project in terms of design but the appointment of new political heads required that we revisited all the relationships and took time to let the new people know, institutionally, the relationships we had with their predecessors. This is a strategy we use because if you want to take a legalistic approach and say ‘I have been working with your office as a partner and you must work with me for that reason’, it will not foster engagement. The collaboration needs to make sense to every person so building partnership with everyone is key... And, we don’t limit the relationships to the upper echelons of the government system but also make an effort to work with some technocrats that can keep the institutional memory of our relationships so that when it comes to briefing the political heads we always have something good to say about the relationship we have. (Interviewee 3).

The proposition that a collaborative social accountability project needs to be effectively sold for meaningful collaboration to take place can be substantiated by an experience from this Project. The discussion above about the success of the Steering Committee from a state-society collaborative perspective left out a conundrum that faced the Project in this regard. All but one of the ministries and implementing agencies that were asked to sign the MoU did so in a timely manner with little hesitation. For the Ministry of Health, however, it took almost three years before the partnership has been formalized through the MoU. Although this ministry still collaborated with the Project, the failure to sign the MoU had a negative impact of its commitment and engagement with the Project.

For this particular stakeholder, SEND-Ghana does not appear to have been successful at ‘selling’ the Project. In fact, a representative from the Ministry of Health, when interviewed, said that instead of creating a separate structure in the form of a Steering Committee, SEND-Ghana could have just used the existing platforms for collaboration (which were described earlier in Box 1). In the end, the Ministry of Health did sign the MoU but only after many follow-ups by SEND-Ghana and a final push in the form of a meeting between the Ministry, SEND-Ghana, and the World Bank.

In the case of the Ministry of Health's feet dragging, it appears that some external factors related to leadership changes might have been what stood in the way of SEND-Ghana effectively selling the Project to this partner. That was what the representative from the Ministry of Health argued when asked about the delay in signing the MoU:

There have been some changes in the Ministry leadership with a new Chief Director [the Permanent Secretary at the Ministry]. When a new person comes in you need to start the process from the beginning. You need to explain to the person what it is [referring to the MoU], and he or she will want to ask all the questions again before they can go ahead and sign anything. Any time there's a change at the top there are always challenges with hand-overs, things go missing, etc. It's up to SEND-Ghana to come and start the advocacy all over. (Interviewee 9).

It may also be that the bureaucratic culture at the Ministry of Health made this particular ministry a more difficult partner in the first place. As a representative from the main health implementing agency, Ghana Health Service, alluded to:

It's not only with this SEND-Ghana's project that the Ministry of Health has been slow. I think this is because of the administrative culture in that ministry. The minister wants to do everything but they don't have the time to do everything. When it comes to signing MoUs they want to take personal responsibility and they are cautious. Sometimes they want to send it to the legal department which causes a delay. This is not a new thing to me, and we have some things here that the Ministry has not signed until now. The Health Service does not have the same organization culture as the ministry. To be honest, sometimes we try to bypass the Ministry. (Interviewee 8).

Whether the delay was caused by circumstances or bureaucratic culture, this discussion shows that it would serve CSOs well to have a strategy in place for 'selling' the project to its government partners. Such a strategy would have to be fine-tuned for each prospective partner and based on an assessment of the CSOs ability to persuade that particular partner, which would, in turn, depend on factors, such as the strength of prior relationships with the partner in question as well as its bureaucratic culture.

8. Uptake and sustainability of results and processes

The nature of GPSA's grants is small and experimental investments intended to sow the seeds for change with the ultimate success being the uptake and scale-up of social accountability processes beyond these projects. In other words, building on, replicating, and sustaining processes is of more importance than sustaining the actual activities of the individual grants. As the GPSA's theory of change asserts:

The GPSA expects elements of collaborative social accountability to be taken up by governments beyond individual projects. Over time and with the benefit of joint experience, civil society, government, and development partners seek to adapt insights from such collaborative processes to sustain or scale them through programs or policies that apply them in additional localities or sectors, sometimes beyond the timespan of GPSA's support (Global Partnership for Social Accountability, 2019).

What precisely is meant by uptake and sustainability? A recent report by the USAID (2018) provides a useful conceptualization of sustainability as it distinguishes between result sustainability and process

sustainability. Whereas result sustainability relates to a project's contribution to policies, institutions, and skills of counterparts and other beneficiaries, process sustainability is thought of as the internalization of practices by a project's government partners. These can be the adoption, replication, modification, scaling-up, and creation of new initiatives by government partners during and after project implementation.

8.1 Result sustainability

This Project is likely to remain impactful, in particular through the capacity that it helped build at SEND-Ghana and the ways in which the CSO has capitalized on that added capacity.¹⁴

With the help of the GPSA grant, SEND-Ghana was able to boost its capacity, especially with regard to conducting budget analysis and advocacy. Through general budget training provided by the World Bank and the International Budget Partnership, and special training on government budgets in Ghana provided by the Ministries of Finance, Health and Education as well as the Auditor-General's office and the Public Accounts Committee, SEND-Ghana has now gained a name in the country for their budget expertise. It has also made it a staff requirement to be strong in budget research and advocacy, which will help the CSO continue on this path.

SEND is now the only CSO in Ghana that does consistent work on budget research.
(Interviewee 1).

The capacity for working on social accountability was also strengthened through this Project. For SEND-Ghana, this Project was the first time they had collected citizen input to the budget and this is a practice that is continuing through other projects. As described by a representative of the World Bank:

I think that learning by doing when implementing the project helped build capacity on social accountability approaches in the organization. Over time, they perfected the use of civil society communities, soliciting inputs from them and all that. This built capacity and that is why they now have been recognized as an institution who can collect and provide information for the budget. (Interviewee 14).

Working through the Steering Committee built capacity as it taught SEND-Ghana how to effectively work with government. As noted by two representatives from SEND-Ghana:

The collaboration through the Steering Committee taught us how to maneuver the system, who to contact and when to follow up on inputs made by SEND-Ghana from monitoring and budget participation to achieve maximum impact. (Interviewee 3).

The Steering Committee even wanted us to write the minutes in a special format based on the government's template. We had to learn quickly how to engage with government.
(Interviewee 1).

Capacity was also built with regard to the Project beneficiaries. The project built capacity of the District Assemblies which helped strengthened their participatory processes, including disseminating

¹⁴ The discussion in this sub-section is linked to the question of whether grantee capacity was improved as a result of the grant, which was one of the questions put forth in the GPSA's 2019 draft of the Partnership Development Objectives document.

information at the community level. These are likely to be sustained according to several interviewees. As for citizens, the capacity built through the Project also has a good chance of being sustained over time as argued by a representative from a District Assembly:

Capacity-building projects are more sustainable than projects that provide services... The communities now know how to be involved in the budget and this is not something that was turned off with the end of this project. (Interviewee 12).

As a result of having developed greater capacity and forged stronger relationship with government partners through this Project, SEND-Ghana now regularly provides inputs to the government and parliament. The collaboration with the Ministry of Finance has been particularly strengthened as described by representative of SEND-Ghana:

We had mentioned to the Ministry of Finance that they needed to do an annual progress report on the budget so that when the budget was implemented people could know what happened, how money was spent, and all the interventions. When they did the first one they gave a draft to us to review and comment on, which we did. This was in 2015. Then they did it a second time. We didn't expect that our collaboration with the Ministry of Finance would lead to this kind of involvement and input from us. I recently went to the Ministry for a meeting and as we ended the meeting the Chief Director asked, 'When are you bringing your inputs, we haven't seen them yet?' So, they now count on us to provide them with inputs and comments. (Interviewee 1).

And, according to a representative from the Ministry of Finance:

I think that every budget statement we have presented to Cabinet or Parliament have had inputs from SEND-Ghana that have been incorporated into the budget statement... For this budget year, SEND-Ghana has already made quite a lot of contributions even though the budget is not yet formalized. (Interviewee 6).

Whether the Project itself could be replicated in more districts than the 30 that SEND-Ghana focused on was a point that was raised with several interviewees. Such a scale-up is unlikely to be financed by the World Bank, according to one of its representatives. The reason being that World Bank country priorities and subsequent financial allocation are agreed with the Government of Ghana which tends to have other priorities than social accountability:

The government sees social accountability as a soft issue that they don't really want to spend money on. They are more focused on infrastructure, roads, etc. The government appreciates social accountability but they don't want to put money into it. (Interviewee 14).

Another suggestion was to replicate the Project through peer learning, meaning that those District Assemblies that had been part of the Project – and gone through the process of sensitizing budget information and eliciting input from communities – could offer peer learning to other District Assemblies. Although some resources would be necessary for administering such events, it would be a relatively cheap way of spreading the benefits of the Project to a larger part of the country.

8.2 Process sustainability

There are three likely ways that components from this Project will be internalized by government and development partners.¹⁵

The first kind of process likely to experience government uptake is the Steering Committee format. For SEND-Ghana this model of collaboration with the government is perceived to have been so beneficial to this Project that the CSO is institutionalizing it in its organizational model. Likewise, all the Steering Committee members that were interviewed for this evaluation showed a great appreciation for this collaborative instrument. SEND-Ghana has also received interest from other CSOs about the collaborative methodology developed in this Project, including from Rwanda and Uganda, and have produced a handbook to this end. All in all, we are likely to see future Steering Committees being launched as a result of this Project.

The second likely spin-off process from this Project concerns the Dashboard that SEND-Ghana developed as part of this Project. The Dashboard was an ICT interactive social accountability platform for citizens to report or raise concerns with state actors at the district and national levels. The intention was to enable citizen to give the government feedback in real time. Although this platform resulted in some interactions between citizens and the state, the numbers of users were disappointing and it was widely perceived that the meager results had not justified the resources SEND-Ghana had put into developing and maintaining the platform. There were several reasons why this tool did not perform as intended, including poor IT infrastructure (low internet connectivity, poor phone coverage, and lack of computers available to the District Assemblies), which hindered citizens as well as Assembly staff from using the tool.

The Dashboard could potentially provide the government with ‘a million eyes’, enabling the ministries to monitor service provision and policy implementation more effectively and focus extra monitoring efforts in places that have been reported on by citizens, which, as mentioned above, was a main motivation for the Ministries of Finance, Health and Education to engage with SEND-Ghana on this Project. According to a representative from SEND-Ghana, the government has expressed an interest in using this tool as a way to reach out to citizens, not only with regards to budgets and service provision, but on other aspects as well. In particular, there have been talks about the Ministry for Local Government and Rural Development taking over the platform and rolling it out in all the districts in Ghana but nothing concrete has happened thus far in this respect.

When asked to reflect about the Dashboard, interviewees from all three sectors showed a clear interest in this social accountability platform. A representative from the Ministry of Finance stated:

If they are able to implement the dashboard that could help us a lot. The Ministry of Finance is unable to do effective monitoring at the local level. We depend on the agencies implementing the projects to monitor implementation and we might not get a clear picture

¹⁵ The discussion in this sub-section was formed on the basis of the suggested survey questions as put forth in the GPSA’s 2019 draft of the Partnership Development Objectives document. For World Bank country team: (1) Has the government introduced new social accountability mechanisms in your sector besides those supported by GPSA grants? (2) Has the government introduced new social accountability mechanisms in other sectors using insights from the GPSA grant? For the grantee: (3) On which government reforms have you been consulted by government? (4) On which government reforms have you advocated a position with government?

of what is actually getting done. So, having community members doing the monitoring for us, and reporting on the implementation of government projects or activities, through such a dashboard, would give us a better idea of whether the money is going to the right places. Such a citizen-state interaction platform holds a lot of promise. (Interviewee 6).

A representative from Ghana Education Service also pointed to the usefulness of enabling citizen monitoring through such a platform:

One great thing about the dashboard that SEND-Ghana developed was that people could call in and leave a voice message, which was then forwarded to the relevant government agency. This enables government to find out where implementation, say the construction of a school building, is problematic and means that we can focus our own monitoring efforts more efficiently. (Interviewee 7).

Finally, a representative from Ghana Health Service pointed out that innovations, like the Dashboard, can take some time to mature.

The social accountability dashboard should not be thrown away. It's something that they should pursue, I think, because it provides a snapshot of reality. I find it very useful. However, this kind of process takes time to solidify. People's behavior takes time to change. (Interviewee 8).

The government clearly see value in maintaining the Dashboard and, pending resource availability, it is likely that it will find an institutional home.

The third potential type of process uptake concerns the use of social accountability to monitor World Bank projects. According to a SEND-Ghana representative, discussions have been held with the Ministry of Finance about the possibility to tag along social accountability aspects to key World Bank projects where citizens could engage. One such project is the upcoming World Bank financed Ghana Accountability for Learning Project. With an estimated budget of US\$47 million and a nation-wide roll-out, Component 3 of this project, which is called 'Strengthen accountability systems for learning' could absorb lessons from the Making the Budget Work for Ghana Project. Among other things, the component involves the creation of an accountability dashboard (World Bank, 2019). Whereas the envisioned dashboard has yet to be created, in the words of a World Bank representative:

This is all about accountability and developing a dashboard that tells the Ministry of Education about the pulse of education, for example, how many teachers were absent last month. (Interviewee 5).

The World Bank task team leader for the Ghana Accountability for Learning Project, while being aware of the existence of SEND-Ghana, did not appreciate just how relevant this CSO and the lessons it has learned and processes it has developed during the Making the Budget Work for Ghana could be for this World Bank financed project. That should be remedied.

9. Conclusion and recommendations

In conclusion, the Making the Budget Work for Ghana Project has achieved a number of outcomes. These outcomes have been analyzed using a mixed methods approach with quantitative analysis focusing on measuring the intended outcomes, and qualitative analysis focusing on understanding the processes involved and unearthing the more intangible outcomes of the Project.

The general context in which the Project was implemented can be seen as relatively favorable to social accountability of this kind, especially compared with other West African countries. Although there is still a deficit in trust between government and civil society, and obtaining information is not straightforward, the general openness to civil society appears to provide room for meaningful state-society collaboration.

In terms of intended outcomes, the public sensitization of the local and national budgets and budget processes that took place in the 30 implementing districts resulted in improved awareness and participation, as well as more intangible outcomes, such as greater citizen demands for accountability of local government. Whereas the Project beneficiaries overwhelmingly perceived that the Project had resulted in improved health and education service provisions, an analysis using less subjective data could not find evidence of such improvements. That said, interviews with stakeholders pointed to small wins with regard to community-level service provisions which may, nonetheless, prove important for the continuation of citizen engagement. Finally, the eliciting, collating and dissemination of citizens' inputs to the national budget resulted in substantial uptake in terms of inputs being incorporated into the national budget. This outcome was aided by informing citizens about the budget and the sector budget programs and, in so doing, creating realistic boundaries for budget participation at the local level.

The Project is an interesting case from which to view the GPSA's approach to collaborative social accountability. The formal collaboration with government counterparts through a memorandum of understanding and a Project Steering Committee resulted in a host of benefits that contributed to the achievement of Project outcomes and beyond.

Lastly, there is high likelihood that the relatively small grant received by SEND-Ghana to implement this Project will prove to have been an investment with considerable dividend. In the communities, the Project played a catalytic role in spurring the kinds of processes of citizen participation that may give decentralization efforts a real boost. For SEND-Ghana, the capacity to conduct budget analysis and engage in social accountability that this Project contributed to building has helped cement a space for them in the governance architecture in Ghana. Finally, components of the Project, including the Steering Committee and the interactive Dashboard are likely to be replicated and find an institutional home, respectively.

Recommendations

For SEND-Ghana:

For SEND-Ghana the recommendations concern dissemination. Government interviewees from both the health and the education sector stressed the usefulness of having CSOs disseminating material

and engaging in debates on the platforms these sectors provide (which were described in Box 1), and they suggested that SEND-Ghana should make fuller use of those platforms.

Apart from disseminating material on the various platforms, SEND-Ghana should disseminate lessons learned from this Project directly to the government and the World Bank. For example, several government interviewees expressed an interest in obtaining the findings from this evaluation. The World Bank Ghana Office also needs to learn about the achievements from this Project and its components so that it can rally behind future collaborative social accountability projects. In addition, the World Bank should be informed about the lessons learned from this Project, especially about the Dashboard, so that these can feed into the upcoming Ghana Accountability for Learning Project and other relevant projects.

For the GPSA

The analysis of this Project has produced a series of propositions that are relevant to the GPSA and its theory of change, and which should be further explored through theoretical anchoring and empirical analysis of other projects and contexts. In particular, the GPSA is recommended to engage with the following two questions:

How does the form state-society engagement take matter for outcomes?

The GPSA's theory of change is based on a belief that through collaborating, government and civil society are better able to solve problems than they are on their own, and the Making the Budget Work for Ghana Project shows, beyond any doubt, that this is the case. In fact, it shows that some kind of collaboration and buy-in from government is instrumental for an implementing and research/advocacy CSO, like SEND-Ghana. In their capacity as implementers, they need to have at least a minimum level of buy-in from the central government to even allow them access to sub-governmental bodies, and in their capacity as a research/advocacy organization, enjoying some kind of relationship with those in the government that can provide or facilitate relevant information is fundamental. That said, the GPSA is silent about the different benefits that could derive from different forms of engagement, especially a distinction between formal and informal collaboration. The lessons from this Project show that formalizing relationships, as SEND-Ghana did with the MoU and Project Steering Committee, added a great number of benefits.

The question of formal vs informal deserves some more attention, especially about the psychology involved in collaborating through formal vs informal structures. From the experiences of this Project, the collaborative instruments that were used appear to have led to a greater sense of certainty about what was expected from all stakeholders, which provided a welcomed structure to the relationships. A formalization of relationships could also help tilt the balance of power. It is easy to see how, for example, information obtained through informal collaboration based on personalized relationships could be viewed as the public official doing the CSO a 'favor', which in turn puts the CSO hierarchically beneath the public official. On the contrary, by formalizing this relationship, the CSO would be on the same footing as the public official and would not ask for favors but would make justified demands. Finally, a formalization of the relationships between state and society actors would also likely influence the legitimacy of the relationships as they occur in the open and on paper, which could result in less hesitation by public official to engage. These are issues that ought to be further explored through theoretical and empirical analysis.

What are determinants of successful state-society collaboration?

A set of propositions about enabling conditions for successful state-society collaboration were offered in section 7. These pointed to the importance of CSOs being neutral and working constructively with their government partners, the benefits of demonstrating how the project can help stakeholders fulfill their mandates, and the importance of 'selling' the project to the collaborative partners and aiding sense-making in their organizations. As these propositions are grounded in the experiences of this particular project they would benefit from being lifted up and conceptualized on a more theoretical level and then be further analyzed based on other cases.

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Annex 1: List of interviewees

The interviewees for this report were promised confidentiality. As such, all quotes in the text refer to interviewee numbers. The table below shows what function corresponds to each interviewee number.

Interviewee number	Representative of institution/organization
1	SEND-Ghana
2	SEND-Ghana
3	SEND-Ghana
4	Ministry of Finance
5	World Bank
6	Ministry of Finance
7	Ghana Education Service
8	Ghana Health Service
9	Ministry of Health
10	District Assembly
11	District Assembly
12	District Assembly
13	Regional Coordinating Council
14	World Bank
15	Institute of Local Government Studies
16	World Bank

Annex 2a: Percentage trained teachers in public schools at primary school level (2014-2018)

Districts	2014-15	2015-16	2016-17	2017-18
Project districts: Upper East Region				
Bolgatanga Municipal District	73.8	80.3	79.4	85.4
Bongo District	55.5	55.4	64.7	81.4
Talensi District	59.6	58.4	69.7	79.3
Garu-Tempene District	47.6	52.9	61.1	76.8
Bawku Municipal District	50.4	58.5	69.5	80.8
Builsa North District	34.9	37.8	52.8	74.1
Kassena Nankana Municipal District	64.4	70	73.9	85.4
Kassena Nankana West District	49.5	53.4	55.8	72.1
<i>Average</i>	<i>54.46</i>	<i>58.34</i>	<i>65.86</i>	<i>79.41</i>
Not Project districts: Upper East Region				
Bawku West District	56.7	59.5	65.4	81.3
Binduri District	42.3	56.7	52.9	77
Builsa South District	38.8	48	75.1	80.7
Nabdam District	61.3	58.8	62.6	69.3
Pusiga District	51.9	56.2	57.8	69.8
<i>Average</i>	<i>50.20</i>	<i>55.84</i>	<i>62.76</i>	<i>75.62</i>
Project districts: Upper West Region				
Jirapa District	48.9	50.1	58.5	76.8
Sissala East District	70.4	70.2	56.6	72.8
Sissala West District	75.3	78.6	74.8	83.4
Wa East District	35.3	43.5	59.3	85
Wa Municipal District	81.2	83.7	69.7	65.8
Wa West District	38.3	41.7	45.5	67.6
Lambussie-Karni District	45.3	54.5	61.7	77.1
<i>Average</i>	<i>56.39</i>	<i>60.33</i>	<i>60.87</i>	<i>75.50</i>
Not Project districts: Upper West Region				
Daffiama-Bussie-Issa District	52.2	64.8	65.7	91.3
Lawra District	52.7	56.4	71.3	79.9
Nadowli-Kaleo District	60.9	69.3	62.2	72.4
Nandom District	53.7	69.8	63	77.8
<i>Average</i>	<i>54.88</i>	<i>65.08</i>	<i>65.55</i>	<i>80.35</i>
Project districts: Greater Accra Region				
Ada East District	94.3	91.5	63.4	59.6
Adentan Municipal District	99	99	99.5	99.6
Ashaiman Municipal District	97.9	96.7	88.6	97.4
Ga East Municipal District	98.1	98.7	95.3	95.7

Ga South Municipal District	95.9	95.9	89.6	92.7
Shai-Osudoku District	92.4	96.9	87.6	94.3
Accra Metropolitan District	97.9	97.9	98.5	98.9
<i>Average</i>	<i>96.50</i>	<i>96.66</i>	<i>88.93</i>	<i>91.17</i>
Not Project districts: Greater Accra Region				
Ada West District	94.1	97.1	76.4	72.2
Ga Central District	100	98.9	94.4	96
Kpone Katamanso Municipal District	98.3	99.5	99.2	92.9
Ledzokuku-Krowor Municipal District	98.3	97.8	97.5	97.5
La Dade-Kotopon Municipal District	96.8	98.9	94.8	98
La Nkwantanang Madina Municipal District	99.1	99.3	98.6	96.6
Ningo Prampram District	93.5	98.1	82.8	99
Tema Metropolitan District	99.6	99.6	100	99.8
Ga South Municipal District	95.9	95.9	89.6	92.7
<i>Average</i>	<i>97.29</i>	<i>98.34</i>	<i>92.59</i>	<i>93.86</i>
Project districts: Northern Region				
Saboba District	40.6	40.1	74.2	84
Savelugu Nanton/Municipal District	78.9	81.7	83	87.2
Yendi Municipal District	73.1	74.3	78.8	90.2
Nanumba North Municipal District	70.5	75.7	62.5	66.7
Tamale Metropolitan District	73.9	74.4	70.4	75.8
Tolon District	68.9	73.2	80.4	92
West Mamprusi	50.2	64.3	69.6	79.6
East Gonja	57.6	68.7	74.7	81.5
West Gonja	66.4	77.5	78.9	86.7
<i>Average</i>	<i>64.46</i>	<i>69.99</i>	<i>74.72</i>	<i>82.63</i>
Not Project districts: Northern Region				
Gushiegu Municipal District	50.7	52.4	58.2	70.2
Karaga District	45.8	53.9	62.9	74.7
Kpandai District	55.5	69.7	69.2	85.5
Kumbungu District	72.4	77.5	80	89.3
Mion District	62.4	75.2	79.5	89.5
Nanumba South District	71.9	75.3	79.3	79
Sagnerigu Municipal District	78.4	78.6	74.6	80.4
Tatale Sangule District	52.3	62.1	71.2	81.7
Zabzugu District	51.2	53.9	54.5	74.1
<i>Average</i>	<i>60.07</i>	<i>66.51</i>	<i>69.93</i>	<i>80.49</i>

Source: Government of Ghana (various years).

Note: Districts with improvement of 30 percentage points or more are highlighted in green and Districts with a decrease of 30 percentage points or more are highlighted in red.

Annex 2b: Percentage public schools per district and region with toilet facilities (2014-2018)

District	2014-15	2015-16	2016-17	2017-18
Project districts: Upper East Region				
Bolgatanga Municipal District	48	49	49	55
Bongo District	75	74	79	82
Talensi District	47	67	73	79
Garu-Tempene District	68	76	80	85
Bawku Municipal District	60	58	80	74
Builsa North District	73	52	65	60
Kassena Nankana Municipal District	64	72	69	68
Kassena Nankana West District	56	66	78	76
<i>Average</i>	<i>61.38</i>	<i>64.25</i>	<i>71.63</i>	<i>72.38</i>
Not Project districts: Upper East Region				
Bawku West District	55	57	72	74
Binduri District	55	56	56	75
Builsa South District	65	67	60	61
Nabdam District	56	65	60	59
Pusiga District	42	63	64	61
<i>Average</i>	<i>54.60</i>	<i>61.60</i>	<i>62.40</i>	<i>66.00</i>
Project districts: Upper West Region				
Jirapa District	77	85	84	82
Sissala East District	85	79	90	85
Sissala West District	2	87	85	84
Wa East District	57	65	62	2
Wa Municipal District	49	46	50	50
Wa West District	57	59	59	60
Lambussie Karni District	83	91	85	91
<i>Average</i>	<i>58.57</i>	<i>73.14</i>	<i>73.57</i>	<i>64.86</i>
Not Project districts: Upper West Region				
Daffiama-Bussie-Issa District	55	69	80	71
Lawra District	70	74	79	73
Nadowli-Kaleo District	72	75	79	84
Nandom District	59	68	75	72
<i>Average</i>	<i>64.00</i>	<i>71.50</i>	<i>78.25</i>	<i>75.00</i>
Project districts: Greater Accra Region				
Ada East District	83	80	84	84
Adentan Municipal District	55	96	76	87
Ashaiman Municipal District	50	48	57	70
Ga East Municipal District	33	34	41	34
Ga South Municipal District	17	81	74	77

Shai-Osudoku District	78	83	85	95
Accra Metropolitan District	70	67	70	73
<i>Average</i>	<i>55.14</i>	<i>69.86</i>	<i>69.57</i>	<i>74.29</i>
Not Project districts: Greater Accra Region				
Ada West District	72	59	64	73
Ga Central District	83	89	65	100
Kpone Katamanso Municipal District	59	75	60	66
Ledzokuku-Krowor Municipal District	54	43	44	39
La Dade Kotopon Municipal District	61	86	66	87
La Nkwantanang Madina Municipal District	25	58	51	39
Ningo Prampram District	84	74	78	80
Tema Metropolitan District	72	63	59	68
Ga South Municipal District	18	82	74	77
<i>Average</i>	<i>58.67</i>	<i>69.89</i>	<i>62.33</i>	<i>69.89</i>
Project districts: Northern Region				
Saboba District	60	75	76	79
Savelugu Nanton/Municipal District	84	85	79	81
Yendi Municipal District	57	57	62	58
Nanumba North Municipal District	50	55	55	54
Tamale Metropolitan District	41	54	57	62
Tolon District	85	67	86	77
West Mamprusi	60	72	78	81
East Gonja	55	62	67	68
West Gonja	74	83	79	82
<i>Average</i>	<i>62.89</i>	<i>67.78</i>	<i>71.00</i>	<i>71.33</i>
Not Project districts: Northern Region				
Gushiegu Municipal District	47	51	52	58
Karaga District	53	56	49	58
Kpandai District	48	50	41	65
Kumbungu District	72	70	68	62
Mion District	32	45	55	42
Nanumba South District	64	61	68	71
Sagnerigu Municipal District	53	55	63	52
Tatale Sangule District	67	63	64	
Zabzugu District	67	70	74	73
<i>Average</i>	<i>55.89</i>	<i>57.89</i>	<i>59.33</i>	<i>60.13</i>

Source: Government of Ghana (various years).

Note: Districts with improvement of 30 percentage points or more are highlighted in green and Districts with a decrease of 30 percentage points or more are highlighted in red.

Annex 3a: Citizens budget inputs concerning the health sector (2015-2018)

Citizens' inputs	Citizens' inputs as reflected in the budget
Realign health sector budget to allow allocation of additional resources to go to primary health care and lower level health facilities at district and sub-district levels to improve access and to bring quality health care to the door steps of the poor and vulnerable people.	Government committed to spend 63% of the total health budget on primary health
Expedite the establishments of Community Health and Planning Services (CHPS) and provide adequate staff and logistics to make existing ones functional. In 2017, the number of new CHPS Compounds to be established as well as existing ones should include accommodation for staff and the budgetary allocation for same clearly stated.	- Make Community Health and Planning Services (CHPS) more functional by equipping existing ones and engage key stakeholders to construct more CHPS compounds. - Build 250 out of proposed 1,600 CHPS Compounds across the ten regions in 2016. Construction of 26 CHPS compounds and 38 rural health centers in 2019.
The Government should construct, complete, renovate and expand health infrastructure across the country.	Complete health projects inherited and support MMDAs to continue with the construction of basic health infrastructures to help to sustain previous investment and promote expansion in the health sector.
- Progressively expand ambulance services to all district health facilities (One District One Ambulance). - Government should provide enough ambulances for referral/emergency cases.	Government to procure 275 ambulances to all constituencies. Provision of 162 units of motor tricycle ambulances.
- Ensure timely reimbursement of claims to health service providers and clear all existing indebtedness to providers within 18 months. - The government should take steps to pay the arrears it currently owes to the health facilities.	Settle the indebtedness of the National Health Insurance Scheme. Government of Ghana cleared the GHC 1.2 billion arrears inherited under the NHIS.
- The government should increase funding to the National Health Insurance Scheme by identifying and using alternative sources of funding such as 1% of the petroleum revenue and charges on alcoholic and tobacco products. In addition, the NHIA should ensure timely and frequent reimbursement of claims submitted by the health facilities. This will help in improving the IGF of facilities leading to the improvement of quality healthcare. - Provide sustainable/alternative funding source (e.g. talk tax) for financing the National Health Insurance Scheme in addition to the National Health Insurance Levy to increase the threshold of funds for the National Health Insurance Scheme. Also establish satellite offices to facilitate registration	Review and strengthen the National Health Insurance Scheme by setting up technical teams to review the recommendations of the NHIS Review report.

- Ensure availability of vaccines for immunization of children as well as anti-snake, anti-rabies and hepatitis B vaccines and equipment (fridges, motorbikes, vehicles) for storage and distribution. - Increase budgetary resources to meet shortfalls in essential drugs and other medical supplies especially in the face of the recent burning of the central medical store. Priority should be given to the procurement of vital health commodities such as Anti-retroviral drugs, psychotropic drugs, Anti-snake, rabies and CSM vaccines etc.	Ministry of Health has budgeted GHC 187m for vaccines and logistics procurement.
Develop and enforce strict policies on staff posting to ensure that quality health services, particularly maternal and child health, are provided to attain set targets for the country.	Develop a Scheme of Service for the Health sector to support evidence based and equitable distribution of staff.
Increase funding to the Family Planning Services Program to step up sexual reproductive education and guarantee availability of family planning commodities in the country, especially in difficult to reach rural communities and underserved urban slum neighborhoods.	Reduce mortality, especially maternal and neonatal deaths, disability and improve quality of life through increasing access to quality health services and improving efficiency in governance and management of the health system. Government renew its commitment to maternal and under-five related issues as priorities.

Source: Data collected by SEND-Ghana.

Annex 3b: Citizens budget inputs concerning the education sector (2015-2018)

Citizens' inputs	Citizens' inputs as reflected in the budget
Increase Capitation Grant to reflect the general cost of goods and services in the country and ensure its timely release.	Increase the Capitation Grant by 100 percent from GHC 4.50 to GHC 9 and to GHC 10 to promote basic education as mandated by the constitution.
Increase allocation to underfunded agencies and divisions in the education sector such as Special Education and Non Formal Education	Increase the number of classes for Non Formal Education by 8% and learners by 9%. Similarly, pupils benefiting from feeding grant under the inclusive and special education would increase by 9% in 2015/2016 academic year.
- Increase budgetary allocation and expenditure on goods and services item to facilitate the provision of teaching and learning materials to schools. - Increase budget allocation for goods and services item (to over 20% of education budget) to ensure provision of teaching and learning materials including textbooks for basic schools to meet required targets and standards and logistics for vocational and technical schools.	Allocation to goods and services constituted 25% of the Ministry's 2019 budget allocation. This represents a nominal increase of GHC 1.7billion over the 2018 allocation.
Provide adequate teaching and learning materials including textbooks for basic schools to meet required targets and standards.	- To further enhance the provision of quality education at the basic level, a total of 350,000 Class Attendance Registers, 230,000 Teacher's Note Books and 2,400,000 boxes of white chalk were distributed to public basic schools across the country. The Ministry will provide 25.2 million pieces of assorted exercise books to public basic school pupils in addition to the provision of various basic school establishment supplies. - Procure core textbooks with support from GETFUND for deprived schools. The textbooks will be distributed in the 2018/19 academic year.
Informed by the new Inclusive Education Policy, Invest more resources in the provision of disability friendly educational infrastructure especially school buildings, furniture and other ancillary facilities.	In line with government's objective to improve the teaching and learning environment, the Ministry initiated a program to rehabilitate and rebuild an estimated 8,286 'collapsing' basic and second cycle school structures that were unsafe for students and teachers. In 2018, the Ministry rehabilitated 52 collapsing school structures. This program will continue in 2019 to rehabilitate 50 'collapsing' structures.
Increase budget allocation for monitoring and supervision of pre and basic levels of education.	Funds transfer to each circuit to boost monitoring and supervision. This is scheduled to commence in the 2018/19 academic year.
The Government should provide safe, adequate and disability friendly infrastructure, equipped with age-appropriate furniture that meet the standard for pre-school education. This will create a conducive environment for teaching and learning for the 4 and 5 year olds and encourage them to stay in school.	- Government is committed to ensuring that all 4 and 5 year olds have access to Kindergarten education and are adequately prepared for primary education. In pursuit of this, the Ministry commenced a programme to provide Kindergartens in 1,171 primary schools of which 90 were completed in 2018. In 2019, the Ministry plans to complete additional 150 Kindergartens.

	- Government will construct new schools and rehabilitate selected school buildings that are unsafe for use, especially Kindergartens.
Government should equip basic schools in rural areas with ICT infrastructure	In 2019, the Ministry will roll out the Basic Science, Technology, Engineering and Mathematics (BSTEM) program in 7,000 basic schools across the country; construct 10 STEM Centers; initiate the development of knowledge cloud to make educational materials content accessible to all; and provide multimedia laboratories as well as internet connectivity to cover many more schools.
Provide logistics to enhance practical education in Technical, Vocational and Agricultural Education and Training (TVAET).	To further develop the TVET sub-sector, the Ministry of Education will commence the construction of 20 state-of-the-art TVET Centers as well as upgrade and retool 34 Vocational Training Institutes in 2019. In addition, two new centers in foundry and machining will be constructed.
Provide adequate funds for effective implementation of educational policies of the country such as the Free Compulsory Universal Basic Education, language Policy, Gender Parity Initiative.	Free compulsory basic education is re-defined in the budget to include secondary education through the free Senior High School policy. Therefore aside increase in capitation and free SHS, government will pay the full BECE registration fees for candidates in public schools, the number of free uniforms and bags will also be increased.

Source: Data collected by SEND-Ghana.