

PAWLA (Ghana) Project Completion Assessment

CSO Name: People's Action to Win Life All Around (PAWLA)

Project Title: Tracking the Collection and Distribution of Internally Generated Funds (IGF) in the Sissala East District Assembly

Grant Amount: \$36,248 (includes \$5,948 supplemental budget added 2/21/11)

Dates of Implementation: July 2010 – June 2011

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Date of PCA: August 2012

Site Visits/Meetings: *August 22, 2012:* Pina Village – Sissala East District (w/ PAWLA team, Village Chief, community, District Assembly Social Welfare Officer, Local Journalist); PAWLA Office; *August 23, 2012:* Community Stakeholder meeting at PAWLA Office

Overview:

Problem Background

Internally Generated Funds (IGFs) refer to any resources mobilized locally to meet local development objectives or improve quality of life for local citizens in Ghana. The funds derive from six main sources: rates (levied on an entire district or special rates levied on specific areas and traditionally covering cattle and animals, bicycles, motorbikes, etc); lands (property); fees (including on market stalls, slaughterhouses, trading kiosks, etc); licenses (for hotels, entertainment, restaurants, bars, petroleum stations, lorry parks, and artisans); trading services (value added transactions such as restaurant service) and miscellaneous resources (including business registration, permits and import/export fees).

The IGF rate to be extracted varies per item. The IGF system is an approach to devolved government, where district assemblies have the responsibility to manage and disburse the funds. Area Councils (authority structures representing small clusters of villages within districts) are responsible for enforcing and collecting funds in close collaboration with village chiefs. Once collected, 30% of the IGF goes to the revenue collector. Area Council revenue collectors travel from village to village to gather funds; the amount serves as a built-in payment structure. 20% of IGF funds are kept for the Area Council and the remaining 50% of IGF is sent to the District Assembly where it is then allocated and disbursed to various projects and communities in need.

The IGF system provides multiple opportunities for corruption. There are “leakages” in the collection of the IGF; commonly evidenced by a disparity between what is actually collected and what the assembly claims it has available. There is no transparency in the management, allocation, and distribution of the funds. As a result of corrupt practices development projects are not undertaken, contracts are granted to projects that are never started, and communities do not get their proper share of the IGF. Additionally, many stakeholders – surprisingly, including some District Assemblies – are unaware that such a system is in place, let alone prepared to manage such a multilayered process adequately. The lack of knowledge in the case of District Assemblies is due to the fact that they often receive financial support from large outside resources such as bilateral donors, rendering the need IGF funds inconsequential for development projects.

Organization Background

People's Action to Win Life All Around (PAWLA) is a small NGO based in Tumu. The organization was started in 2002 and has been engaged in District Assembly monitoring and other good governance programs since its inception. The organization has a staff of seven full-time employees, seven part-time employees and seven volunteers based out of its office. Additionally there are 240 "PAWLA Road Volunteers", volunteers in various areas outside of Tumu that PAWLA has built working relationships with to arrange meetings and provide logistical support for projects.

Approach & Project Design:

PAWLA sought to track the collection, management, and distribution of the internally generated funds (IGF) in Sissala East District. The project intended to focus on the Sissala East District Assembly (the local legislature, tasked with managing the funds) as well as the villages and communities that would be advocating for the payment of IGF among their citizens and monitoring the collection process. PAWLA was uniquely positioned to be an intermediary for this effort. The organization added legitimacy to actions and requests from villages and built upon existing relationships within the District Assembly's administration, departments (particularly the Social Welfare Office), and the elected members of the council to foster constructive engagement and service delivery.

PAWLA envisioned the project bringing about systematic improvements in the management of internally generated funds within Sissala East. As this was the first time in history that Ghana's IGF process would be monitored by an independent NGO, this high level goal was too ambitious. A more tangible and trackable goal should have been the focus of the project. For example: increases in rates of IGF collected within the target areas and a decrease in leakages within the District Assembly by a given amount.

Constructive engagement was a fundamental aspect of the project. PAWLA clearly understood the importance of working collaboratively (as it had done in previous monitoring efforts) rather than combatively with the District Assembly. Without buy-in from the Assembly the project would not have gotten off the ground.

The primary project objectives were:

- To enhance transparency and thereby reduce corruption in the management of the IGF.
- To strengthen local capacity for citizens and village groups to be able to monitor the IGF process effectively.
- To develop policy guidelines for the district assembly and a collection of best practices for village monitors.

The project objectives were logical and strategically appropriate given that the project would be the first step in an ongoing process of eliminating opportunities for corruption within the collection and management of the IGF.

Project activities included:

- baseline research on the capacity of citizen groups & villagers to monitor the collection of funds
- building the capacity of these groups through trainings to prepare guidelines emanating from what the experiences yielded

- sustaining dialogue among stakeholders to continue the monitoring activities
- carrying out a regional seminar advocating the importance of ongoing monitoring and the need for further transparency efforts on the part of the Assembly

Overall the plan was well conceived and the activities thoughtfully developed to address the situation on the ground. The project sought to sensitize and train many different stakeholders within the two main target groups: 1) District Assembly administrators, department officers, and elected representatives and 2) Citizen groups at the district level. PAWLA already had good standing with a number of these individuals and groups, but as an initial step, the project plan could have been scaled back as to which groups of stakeholders were targeted to make sure that the targeted stakeholders were knowledgeable and well equipped to carry out the desired monitoring and policy changes. A narrower focus could have led to more resources utilized for ongoing training of groups rather than first step sensitization of stakeholders new to the process across the board.

PAWLA planned to work in only two communities within Sissala East: Pina and Nabulu. Focusing on only two areas was a shrewd decision on the part of PAWLA, demonstrating an understanding of their logistical capacities and limitations and ability to physically reach remote areas.

Project Implementation:

Implementation of activities required the cooperation of all parties. Had there been refusals to cooperate with the ongoing project activities from entities with the district assembly, the project would have stalled indefinitely. Likewise, had PAWLA not adequately explained the issues the communities, there would not have been a demand to proceed with the project. As stated above, the conditions were ripe for such an activity owing to relationships previously forged by PAWLA.

Developing guidelines for tracking and monitoring the IGF was a major component of the project. PAWLA sought and procured the buy-in of the District Assembly's Coordinating Director who, speaking in conjunction with the District Assembly's Social Welfare representative, issued an official statement of support for the efforts of PAWLA. The language was incorporated into the guidelines which acted as an official endorsement that PAWLA could leverage in its trainings, particularly with public servants. The ongoing development of the guidelines in conjunction with various stakeholder groups also provided a platform for open dialogue between citizens and their representatives; participation in the process of local governance that had never been experienced by the majority of citizens.

There were several challenges to the implementation of the project. During the rainy season in the northern part of the country (approximately May-September), heavy precipitation can render major roads impassable. This made the organization of meetings and site visits difficult. Also, the rainy season is a time of heavy work on farms. As the majority of residents of the target communities were farmers, individuals would often be in the fields working and unable to attend meetings or trainings.

Breakdowns and repairs of motorbikes (the primary transportation to sites), perpetually inconsistent internet and persistent power outages also complicated implementation causing small delays, schedule readjustments and reallocation of costs.

Inflation had also impinged on the budget causing PAWLA to request supplemental funds. \$5,948 in additional funds was provided by PTF. PAWLA requested additional funds a second time but was denied

the disbursement. Any additional funds beyond the supplemental grant would have raised the total cost of the project well above the average amount that PTF provides to CSOs. The final project cost of \$36,248 remains at the higher end of the PTF funding spectrum.

Despite delays, PAWLA largely kept to the implementation schedule and completed the project within the agreed upon time-frame.

Outcomes, Impact & Sustainability:

PAWLA succeeded most in bringing the issue of IGF collection, management, and distribution to the forefront in Sissala East. Through radio programs, the organization reached its target audiences and drew outside interest in the process from communities in Sissala West. The creation of IGF notice boards has also played a role in fostering and sustaining interest in the project. The boards have been put up in the two target communities as well as along the main road in Tumu, just across the street from the District Assembly. Each IGF notice board documents the amount collected from each area council, the amount of those funds that have been spent, what they've been spent on and the remaining balance. In addition to their functional use, these boards have served as a constant reminder of the project, its themes of transparency and citizen participation, and the need to continue the process.

Success Story

The Pina community embodies the positive impact that PAWLA's efforts have brought about. Before the implementation of the project, the community had not been aware of the existence of the IGF system let alone known about the process by which it was collected, managed, and distributed. PAWLA's trainings first introduced the concept of IGF, then through on-going trainings and support, and with the backing of the community chief, the community of 800 implemented a rigorous collection effort. This was a drastic cultural shift. In 2011, the year that the PAWLA project was completed, the village had raised the highest level of IGF in Sissala East District. Through communications by PAWLA this was brought to the attention of the District Assembly which rewarded the efforts of the village by sending several new chairs (furniture that was badly needed) to the community. The following year, the community topped its 2011 figure, collecting even more.

Pina residents have been witness to corrupt practices over the years. For example, government contractors would come into the village without notification to begin the construction of a schoolhouse then leave, having only completed the pouring of the foundation. The foundation would in place with no further construction and the contractor would collect the full fee for the project. But now, empowered by the PAWLA training and knowledgeable about their rights as a community, Pina community members have been vigilant in tracking entering workers and merchants wishing to establish a presence in Pina, as they are subject to the collection of IGF. If they refuse to comply, Pina can raise a complaint. Since the District Assembly has seen Pina as actors in good faith via their collection of IGF, they have been more responsive to the community's needs which have included the request for inclusion in the decision to send contractors to the village in addition to requests for a functional classroom with furniture, and the allocation of teachers.

The District Assembly has also benefited from the new participation of the community and PAWLA's support. The Assembly was largely unaware of the practice of government contractors entering the villages without notification and leaving tasks incomplete. Since these workers were under contract by the National Government, usually travelling from Accra or points South, the Sissala East District assembly, armed with the confirmed reports could then navigate the necessary national bureaucratic

channels; something that would have been inconceivable to rectify by the small community or PAWLA alone.

The most dramatic example of the newly functional relationship between the Sissala East District Assembly and the Pina community is a new mango plantation. A farm assistance program was introduced by the assembly, where mango seeds would be provided to start an agro-business endeavor to a community in need. With the advocacy of PAWLA, the assembly chose Pina because of its strong track record in collecting IGF.

Due to the constant visits and interaction with PAWLA the Pina community now views the organization as part of its family and have latched onto a new concept promoted by the organization: “tomorrow’s job is more important than today’s,” a way of keeping the community focused on the future.

Sustainability Challenges

Despite the positive impact that PAWLA has made in Pina and with the Sissala District Assembly, fundamental barriers to sustainability and replication remain. Primary among these challenges is the need for continued funding. The Pina community relies heavily on PAWLA, they see the organization as their rain-maker, delivering services and making a positive impact on their community. The community’s rudimentary understanding of its roles still does not equate to complete ownership of the process. PAWLA provides many quality services to the community but plays a very heavy role. Were the organization to disappear, the community would most likely continue the rigorous monitoring of issues associated with IGF collection, but without a direct line to the district assembly would not see nearly as many positive outcomes. In the long run this could lead to disappointment and frustration with the process and ultimately its abandonment.

Additionally, the case of Pina is somewhat unique. The village chief is educated and literate – highly unusual for village chiefs in both Sissala East and West – and has been able to grasp the machinations of the IGF program and effectively relay the meanings and importance of the procedure to his community. This is not to say that the effort would fail in other villages, but results may not be as striking elsewhere, requiring additional time, effort and money from PAWLA to achieve results.

PAWLA is routinely searching for donor funding. It struggles with many of the same issues as other small, “local” NGOs and CSOs (organizations founded by members of the community in which they operate). Major donor funding is a far too bureaucratic, time consuming, and most likely fruitless endeavor for such an organization. Sub-contracts or smaller grants have proven somewhat elusive, as donors favor larger, established NGOs with local presence to carry out projects. Keenly aware of this environment, PAWLA has thought critically about how to raise funds to better serve its communities. The executive director has moved the office of PAWLA to his family’s small building compound affording reception, storage and office space as well as a convertible conference area. Costs are mitigated and the facility is adequate. The executive director is also planning to launch several small business ventures from the building to produce an untied revenue stream to better develop its capacity.

PAWLA is a small yet effective organization and the project ultimately achieved the majority of its intended results, despite the fact that the activities were very labor intensive on the part of PAWLA. The example of Pina community stands out as an example of what can be accomplished when villages, civil society and local government work collaboratively. However, the sustainability of the project is highly doubtful without the mobilization of additional resources. PAWLA should take steps to broaden its name

recognition. The organization is extremely well known and respected within Sissala East District and Tumu, but needs a higher profile regionally. The creation of a website and attempts to tap into the Accra-based NGO network are paramount to mobilizing new funds to support these effective activities.

Sustaining PAWLA’s efforts monitoring the IGF will be necessary for lasting impact, behavior change, and systemic shifts toward transparency in the collection and management of IGF and citizen inclusion in District Assembly decision making. PAWLA has taken the necessary first steps to begin the process and has achieved considerable outcomes toward this goal such as convincing the Sissala East District Assembly that IGF transparency and reporting should be a regular item of discussion during assembly sessions. However, the major barrier to future success relies on the availability of funding for such an effort. PAWLA has shown that is considering ways in which to move the project forward without relying solely on donor aid; a positive step towards sustaining their capacity and the efforts of the project.

Overall Project Score

Category	Value	Score	Weighted Score
Approach & Project Design	15%	4	0.6
Project Implementation	20%	3	0.6
Outcomes, Impact & Sustainability	45%	3.5	1.6
Replicability	20%	4	0.8
Overall Score	100%		3.6