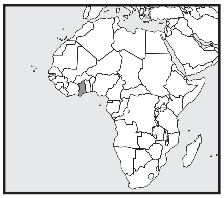
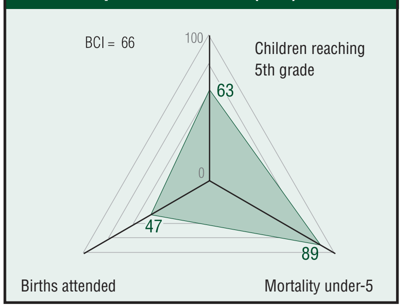
Growing dependence on inadequate foreign aid



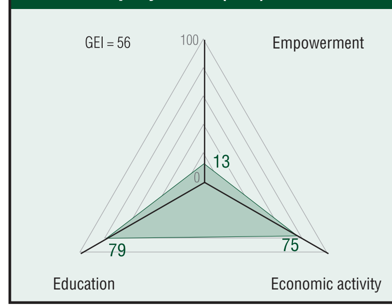
While foreign aid has increased significantly in recent years, it has been erratic and has largely fallen short of expectations. Nevertheless, dependence on this aid has been growing, as the domestic share in development spending becomes ever smaller. At the same time, domestic resource mobilization has largely focused on taxation, leading to a disproportionate burden on women and the poor.

Third World Network-Africa (TWN Africa)
Network for Women's Rights in Ghana (NETRIGHT)

Basic Capabilities Index (BCI)



Gender Equity Index (GEI)



The issue of how best to finance national development as part of the larger global effort to address poverty and promote social justice has attracted a great deal of attention among both policy makers and development practitioners. Since the adoption of the Monterrey Consensus[1] in 2002, the debate has particularly focused on a number of options, including the need for raising resources through fair trade, the cancellation of poor countries' foreign debts, and increased official development assistance (ODA) for poverty reduction.

But there are limits to each of these policy alternatives. While free and fair trade may give poor countries the opportunity to export, there are constraints in domestic production that can only be addressed over a long period. Externally imposed conditionalities for accessing debt relief also weaken policy ownership in poor countries and leave many still financially constrained.[2]

The erratic and fragmented nature of foreign aid not only makes development planning and management difficult but it also distorts the policy priorities of countries like Ghana. The multiplicity of donor-country assistance frameworks – such as the Worlds Bank's Poverty Reduction Strategy Papers (PRSPs), the US's African Growth and Opportunities Act, the Millennium Challenge Account, and the United Kingdom's Commission for Africa – creates the conditions for poor countries eager for financial resources to produce "development plans" that do not reflect their locally determined policy priorities. Many such plans have tended to ignore the gender dimensions of poverty or have attempted to pay lip service to addressing them after pressure from women's groups.[3]

The paradox of aid augmentation

Ghana has long been the darling of the international development community for its record of two-decades-plus of "reforms" and, more recently, "macroeconomic stability." But behind this façade of success lies a record of rising but disruptive and inadequate levels of foreign aid, contrasted by a declining trend in the domestic share of development spending.

Table 1 provides an insightful outline of this paradox. Disbursed foreign grants between 1999 and 2005 consistently fell below the forecasts in every year except 2004, the year Ghana reached the completion point of the Heavily Indebted Poor Countries (HIPC) initiative, when disbursements constituted 161.8% of the forecast. These shortfalls, however, occurred against a background of generally rising levels of external grants. When adjusted for inflation (using 1999 prices), these grants rose from GHC 303 billion (USD 117 million) in 1999 to GHC 1,708 trillion (USD 186.7 billion) in 2005, a cumulative increase of 464%.[4]

Over the same period, the domestic share of capital expenditures fell from 48% to 20%, having reached a low of 12% in 2001, the year that the Ghanaian Government declared its intention to seek HIPC debt relief. That same year, the Government put a freeze on spending as part of a larger strategy to restore macroeconomic stability, hence the steep fall. But the restoration of macroeconomic stability has not been matched with a corresponding rise in the domestic share of capital expenditures. Significantly, this large fall in the domestic share of capital spending corresponds to a downward trend in tax-revenue growth over the period. After jumping from 14.1% in 2000 to 23.5% in 2003,[5] inflation-adjusted growth in tax revenue fell to 15.5% in 2004, and then further to 5.1% in 2005. (It is projected to grow in real terms by 5.7% in 2006).

In summary, it appears that while foreign aid, particularly grants, has increased significantly, from GHC 303 billion in 1999 to GHC 1,708 trillion in 2005 in inflation-adjusted terms, it has been erratic and largely fallen short of expectations in all but one of the seven years. Simultaneous with these developments is a decline in the domestic share of capital spending from 48% in 1999 to 20% in 2005. While such increases in aid, even if erratic, are in accord with the Monterrey Consensus, they also pose a paradoxical problem of Ghana increasing, rather than decreasing, its dependence on foreign aid.

Challenges and opportunities for domestic resource mobilization

For the Government, there are two main types of domestic resources, namely, borrowing from the local financial markets and raising revenue through taxes. However, decades of misinformation, championed by the IMF, about the role of public debt in development

1 The Monterrey Consensus was adopted by the heads of State and Government on 22 March 2002 at the end of the Conference on Financing for Development (FfD) in Monterrey, Mexico.

2 In December 2005 the *Daily Graphic* published that Ghana was reported to have received total debt cancellation of USD 381 million from the IMF, but with the relief spread over 15 years, only about USD 37 million was scheduled to be disbursed in 2006. Similarly, the same newspaper informed that during the IMF's Regional Roundtable on Debt Relief in Zambia on 16 March 2006, only USD 70 million out of total debt relief of USD 4 billion from the G-8 was expected to be available in 2006. Ablordeppey, S.D. (2005). "IMF Cancels $381m debt". *Daily Graphic*, 23 December, p. 1; and Ablordeppey, S.D. (2006). "Ghana Ready for Higher Aid Inflow - Finance Minister". *Daily Graphic*, 20 March, p. 1.

3 The Network of Women in Ghana (NETRIGHT) has been active in advocating for more commitment to gender issues in poverty policies and has questioned the conceptual basis of the Ghana Poverty Reduction Strategy Papers (GPRSPs).

4 Unadjusted for inflation, grants rose from GHC 303 billion to GHC 5.354 trillion. The data for this section of the analysis was obtained from the relevant government budget statements; inflation adjustment done by author.

5 This was largely due to a real growth of 30.4% in payroll taxes, from 19.4% the previous year.

TABLE 1

Actual revenue (and grants) in GHC millions of 1999	1999	2000	2001	2002	2003	2004	2005
Total tax revenue + grants	3,392,259	3,985,030	4,885,451	5,272,575	6,817,075	8,199,118	8,418,557
A. Tax revenue	3,089,259	3,526,296	3,940,678	4,474,783	5,528,399	6,386,229	6,709,867
Percent Change	n/d	14.1%	11.8%	13.6%	23.5%	15.5%	5.1%
B. Foreign grants – actual	303,000	458,733	944,773	797,791	1,288,676	1,812,889	1,708,690
Forecast	343,000	768,416	1,125,073	1,037,720	1,319,046	1,120,620	1,792,676
Difference	-40,000	-309,683	-180,300	-239,929	-30,370	692,269	-83,986
Actual as % of forecast	88.3%	59.7%	84.0%	76.9%	97.7%	161.8%	95.3%

Source: Ministry of Finance and Economic Planning (various budget statements).

has led to a disproportionate concentration of resource mobilization efforts on taxation, to the near-repudiation of domestic borrowing for development.

The 2003 budget statement (paragraphs 683 and 526) captured this lop-sided approach to domestic resource mobilization as follows:

Delays and shortfalls in donor inflows have often forced government to cut back on development expenditures. Sometimes, the shortfalls in budgetary aid have resulted in unprogrammed domestic financing (which adds to the build-up of the domestic debt) and recourse to non-concessional external borrowing… The 2003 budget aims at reducing the reliance on net domestic financing and minimizing the dependence on donor inflows… Our firm belief is that a government that mobilises its revenue through a well-developed domestic tax system and manages its expenditure efficiently is able to respond to the needs of its citizens even in the face of adverse external shocks.

This pledge was followed by over 12 policy initiatives aimed at increasing domestic revenue for development. This must have contributed to the sharp growth in real payroll taxes in 2003, from 19.4% the previous year to 30.4%, with corporate taxes growing in real teams by 10.9%, more than double the 4.7% recorded for 2002. By contrast, growth in “self-employed” taxes decelerated sharply from 32.3% in 2002 to 6.7%. With 64% of economic activity in the hands of self-employed persons, this category of Ghana’s tax-paying units is clearly under-taxed. Indeed, a trend analysis of tax revenue since 1983, when the economy was at its nadir, shows that self-employed taxes in 2005 amounted to only 23% of their potential level, compared with 134% for payroll taxes and 100% for corporate taxes in 2005.

The Government’s revenue position has been harmed further in recent years by a number of corporate tax concessions that are supposed to help spur economic activity but have had no such effects because the presumed relationship between tax rates and business activity in Ghana’s mercantilist and foreign-dominated economy is very weak. In the absence of efficient infrastructure, it has been shown that lower tax rates do little to enhance growth prospects.[6] Additionally, because such tax breaks benefit mostly foreign-owned and large businesses, which constitute less than 1% of industrial establishments in Ghana, a significant part of these tax concessions are repatriated abroad as profits.

Clearly, weak taxation and internally inconsistent administration means that several potential corporate and individual taxpayers, many of them among the richest in the country, remain outside of the tax net, despite several pledges by the Government to plug the loopholes. Under these reforms, tax-collecting agencies were reinforced in terms of recruitment, training, compensation, equipment and other facilities, but no attempt was made to simplify tax-payment procedures. The long distances often involved in getting to tax offices and the cumbersome procedures involved once people get to these offices are all factors that discourage compliance and lead to lower tax intake.

A low national savings rate also remains a problem for domestic resource mobilization.[7] After declining from 18.1% in 1996 to 10.6% in 2000, the rate rose to about 19% in 2003, only to fall down to 15.1% in 2004. The domestic saving rates, which, unlike the national saving rate, excludes foreign financial resources and is made up of household savings, business profits, and government surpluses, has traditionally been lower than the national rate. Indeed, at about 5%, Ghana has one of the lowest domestic savings rates in the world. Most of the variations in the national rate, therefore, were due to foreign financial resources.

Against this background, misconceptions about Ghana’s domestic debt, coupled with faulty measurements and analyses, have also led to an undue government aversion toward borrowing as a means of financing development. The selection of ratios, without regard for their impact on a government’s ability to finance its development, has become arbitrary and often ideological, on the grounds of “fiscal conservatism”, where the government is supposed to borrow or owe less. This approach of course ignores the social implications of under-spending by government in key sectors of the economy.

In the 2006 budget, for instance, central government allocations to rural water provision were cut by about 50%, against the background of reductions in the public debt and budget deficit. A possible consequence of this retrenchment in rural water expenditures is that rural residents, particularly women and children, would have to walk long distances for water needed for basic cooking and washing. This further militates against the Government’s poverty reduction efforts. An example of mismeasured debt stress appears in Table 2. With the exception of 2003, the popular debt-GDP ratio based on the December-only debt stock overstated the debt stress from 1999 to 2002. The alternative measure based on the full year’s debt stock is never used in conventional analysis.

TABLE 2

Measuring and mismeasuring debt stress

	ANNUAL DEBT STOCK AS % OF ANNUAL GDP	DECEMBER-ONLY DEBT STOCK AS % OF ANNUAL GDP
1999	25.70	28.17
2000	24.08	28.88
2001	22.97	26.82
2002	24.32	29.19
2003	22.29	20.83

Source: Bank of Ghana.

Lastly, it must be stated that mere ratios at particular points in time do not capture the dynamic interactions between debt, economic growth, and the Government’s ability to service that debt.

Gender considerations in domestic revenue mobilization

Issues of equity are integral to tax policy and cannot be overlooked in any serious discussion of domestic revenue mobilization. Depending on the nature of the tax and how it is administered, it will affect different socio-economic groups differently. Understanding these differential impacts of taxation and taking appropriate measures to deal with them is essential not only to promoting economic growth but also reducing poverty and ensuring social and economic justice.

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6 World Bank (2005). *Doing Business in 2006: Creating Jobs*. Washington, DC: World Bank.

7 The national savings rate is the sum of the domestic savings rate, comprising households, businesses and government, and foreign financial resources that come into the country as investment or aid.

BULGARIA

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Promoting women's participation

Women's equal participation in the labour market and in education and training is a key element for meeting the goals of the Lisbon Agenda. There is a persistent trend of women representing an oversized share of the unemployed in Bulgaria. The ratio between unemployed women and unemployed men in the third quarter of 2004 was 54.7:45.3. A study of the first gender budgeting initiative in Bulgaria in 2005 showed that the programmes and measures included under the "Gender Equality" guideline represent a fraction of all programmes and measures to promote employment (0.61%), and the corresponding funding is 0.63% of the total amount. All of the funding comes from the state budget, and most of it is allocated to projects and jobs related to women's traditional gender roles, such as "Family Centres for Children" and "Stimulating Women's Independent Economic Activity for Child Care Services".

Women are very active in training and retraining programmes. The highest rate of female participation was seen in a national programme called "Computer Training for Young People": over 80% of the funds allocated for this programme for 2005 were used for the training of young women. There is also a relatively high percentage of women participating in the National Programme for Literacy, Qualifications and Employment (over 60% for the third quarter of 2004). Nevertheless, it is estimated that overall, the percentage of funds used by women is less than 20% of all programme budgets. This amount is far too low, given the fact that 60% of all long-term unemployed persons are women (Gender Project 2006 report). One promising sign for the future is the inclusion of the gender budgeting approach in the Draft Law on Equal Opportunities for Women and Men. ■

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CANADA

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Women's lives are disproportionately affected by cuts to public policies that support housing, education and training, care for children or the elderly, or access to the justice system.

Cuts occurred precisely in these areas a decade ago. The federal government slashed budgets for social housing, long-term care, home care, rehabilitation and mental illness, children's aid, legal aid, training and upgrading, immigrant settlement services, ports (air and marine) and terminals, maintenance and infrastructure budgets for publicly supplied services, as well as roads and bridges, public laboratories, safety inspections, colleges and universities. Unemployment insurance benefits and welfare benefits (provincially provided, contingent on federal support) were also slashed across the country.

These are the state-funded supports that can make or break lives, build or deplete communities.

Our top military officials in Afghanistan, Brigadier-General David Fraser and General Rick Hillier, concur with this view, making the case that the central issues to be permanently resolved in that theatre of war are things like access to clean water, schools, and the assured safety of women. They have said this process is about securing the future of the next generation, and may take a long time to achieve.[8]

What is happening within Canada runs counter to these goals. The cuts made a decade ago have still not been reversed.

Instead, our two senior levels of government have delivered over CAD 250 billion in tax cuts over the past decade. To put this in perspective, health care – Canadians' first political priority – saw only CAD 108 billion in renewed funding in this same time period (Yalnizyan, 2004, p. 8-9).

Now Canada seems to be on the verge of a new mindset that says it's time for spending again. But the latest federal budget makes it clear that the money won't be there for vital areas of social security. Rapid growth in spending is only good when it goes to the military.

Conclusion

Canadians should be concerned. The surplus is being squandered with no long-term benefits accruing to Canadian society. The military is being expanded without explanation or debate around this significant redirection of collective purpose. Millions of Canadians (and vulnerable populations around the world) have been abandoned by a Government that – despite huge fiscal capacity to intervene – views policies that target poverty reduction and gender equality as immaterial to the betterment of society and the economy.

A federal government seeking Canadian support to wage war will find it most readily if it is a war on poverty and underdevelopment, at home and abroad. ■

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GHANA

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In the case of Ghana, various studies have shown that the poor tend to bear a greater portion of the tax burden, both directly and indirectly. With respect to direct income taxes, most of the self-employed poor, especially women and petty traders in general, are often assessed flat taxes by the tax authorities at rates that do not always bear a proportionate relationship to their earnings. Thus, while salaried workers would only pay taxes on what they earn, most poor people pay taxes on incomes that they have yet to earn or may not earn at all. For example, a poor woman who is assessed GHC 10,000 (USD 4) daily tax by the Government – at a tax rate of 10% and based on the assumption that she will earn GHC 100,000 (USD 39) daily – may actually earn, say, GHC 90,000 (USD 35) instead. This would raise the effective tax rate to about 11% (GHC 10,000 divided by GHC 90,000, instead of the GHC 100,000 assumed by the tax authorities).

Indirectly, the poor incur a greater tax burden through the Value Added Tax (VAT) because they are forced to pay the same rates as consumers in higher income brackets. Recent figures from a district assembly in the Greater Accra Region, which is typical of the situation across the country, illustrates the inequity of the poor paying more taxes and not receiving a corresponding provision of social services by the Government.[8] The largest share of the district's tax revenue, 47.5%, comes from a combination of petty trading and tolls at the open-air market, both of which are dominated by women. Despite contributing the largest share, traders, both itinerant and fixed-location ones, are seldom the beneficiaries of essential services. Garbage collection and disposal, for example, is undertaken by the traders themselves, not the district assembly. The lack of sanitary facilities like public toilets and a potable water supply also means that the incidence of sanitation-related diseases at the market may be higher than would otherwise be the case. With women dominating market activities, they would be the disproportionate victims of such diseases. In turn, this means that they spend a disproportionate share of their earnings on health services. Indeed, it is interesting to note that pharmacies account for less than one percent of the district's revenue, despite the fact that there are many pharmacies in and around the market that cater to the widespread practice of self-medication among the traders at the market.

While there is no disaggregated data on the gender of taxpayers, given the disproportionately high percentage of women involved in economic activities, especially in the informal sector, and the high incidence of poverty in this sector due to the generally low earnings, it is important that policy makers take appropriate action in the course of revenue mobilization to insulate poor women in particular against the adverse effects of unfair tax incidence. ■

8 Under Ghana's decentralization system, district assemblies constitute the structures through which policies and programmes are formulated and implemented at the local level. Women represent less than 10% of elected members and are therefore largely absent from critical decision-making processes.

MALTA

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The Maltese Government has paid too much attention to the need for consumption-led economic growth and too little attention to issues of equity and the fulfilment of basic human rights. A clear example is the consumption of beauty products. In 2003, the Maltese people spent MTL 5,379,541 (USD 12,427,160) on perfumes and beauty products (NSO, 2005a) while Malta's ODA was MTL 2,167,853 (USD 5,007,740), as reported by the government (Malta Foreign Office, 2006). A key role of government is not simply to reflect public preferences, but to offer leadership in shaping public priorities on important issues such as development aid to poor countries. Malta and Cyprus are now the only EU countries that do not have a development policy, despite the commitment to do so entailed by becoming members of the bloc. The Maltese Government must live up to the promises it made by signing the *acquis communautaire* and the UN Millennium Declaration. ■

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