



Ghana

Pilot Project: Religious Leaders Meet Public Finance: Pay the Fair Share! – Demand Accountability!

In Ghana, the use of public revenue has been heavily limited by low tax moral and a lack of knowledge of the tax system. This has made it more difficult for the government to deliver much-needed investments for the public good. At the same time, religious actors enjoy enormous trust and influence amongst the population, with 89 % of Ghanese considering religion to be very important.

The GIZ project “Governance for Inclusive Development in Ghana,” (GovID) recognised the potential that these actors held. On the one hand, they could raise awareness of the tax requirements; on the other, they could encourage state institutions to be more transparent. A pilot project that incorporated religious actors into education on tax programmes and tax responsibilities was implemented between June 2021 and August 2022. The goal was to establish a long-lasting civil society dialogue between actors from religions, the state, and municipalities.

Results

The pilot project trained 86 religious leaders from different institutions, among them representatives from Christian and Muslim organisations. The training included information about the operative processes of taxation and sanctions for tax offences, while also creating a greater understanding of how the household and budget of the Ministry of Finance is determined. These workshops gave participants the knowledge they need to sensitise their congregation members on tax topics but also encouraged them to actively stand up for transparency and accountability for public funding.

Duration:	06/2021 – 08/2022
Implementation:	GIZ Project “Governance for Inclusive Development in Ghana” (Gov ID)
Partners:	Ghana Revenue Authority (GRA), Metropolitan Municipal and District Assemblies (MMDAs), Ministry of Local Government, Decentralisation, and Rural Development (MLGDRD), Regional Coordinating Council (RCC), Ghana’s Ministry of Finance (MoF), and over 10 religious organisations (Christian and Muslim)

A national forum and three regional interreligious forums were set up to establish a platform for the long-term exchange between religious and government officials. These forums in Greater Accra, Ashanti, and Northern Region offered room for discussions about tax transparency and accountability. An overarching national steering committee took on the coordination and strategic direction of the fora. The active participation of the Northern Interreligious Platform with the Ministry of Finance in tax counselling in Tamale ahead of the household budget bill was one highlight. Religious actors incorporated their perspectives directly into the tax policy planning. As one participant noted: “In the past, governmental authorities engaged us for just information sharing and not dialogue”. This new quality of exchange

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The Problem

A lack of knowledge about the tax system's processes and procedures (i.e., tax declarations and tax refunds) is as big an obstacle as the lack of trust in government officials' actions resulting from, for example, high corruption. When taxpayers are better aware of their tax rights and responsibilities, they can use this information to stand up and demand accountability.

The Role of Religious Actors

Religious actors are anchored in the community, with 89% of the population saying that religion is very important to them. They have a role in the shaping of socially acceptable behaviour. Anecdotally, at least, character traits such as hard-working, honest, and frugal are ascribed to the religious faithful.

strengthened the position of religious actors as an important partner in governance.

Communications materials from the Ghana Revenue Authority (GRA) were also analysed and adapted for target groups. Government employees were trained on how to adapt existent educational trainings for taxpayers to better address religious communities. Radio programmes, print media, and social media was used to disseminate the information further, reaching a broad public.

Likewise, the cooperation between government and religious officials was improved via innovative approaches. More than 30 members of one Christian congregation received specialised trainings from the GRA in order to provide congregants with tax policy information. In doing

so, the religious leaders turned into multipliers who spread information on tax morale and principles of accountability in their parishes.

Challenges and Learnings

The cooperation between religious and state actors faced challenges as well, namely that some of the religious leaders were concerned that their engagement would be seen as "too political." To address this, the project provided protected space for dialogue, in which political undertones were to be avoided. Another lesson learned came during the adaptation of communications materials: technical language was replaced by visual graphics and easy-to-understand content that was translated locally and rewritten for specific target groups.

The pilot showed that religious actors can be central partners for tax education and transparency. Religious as well as government partners voiced interest in continuing the cooperation. GovID plans to establish the forum as a long-term instrument and bring further actors on board in order to sustainably solidify the achieved results.

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Registered offices
Bonn and Eschborn, Germany

Friedrich-Ebert-Allee 32 + 36
53113 Bonn, Germany
E ReligionMatters@giz.de
I www.giz.de/en/worldwide/128395.html

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Sector Project Religion for Sustainable Development

Responsible:
Timo Biank

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Dr. Berthold Weig
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