



NETWORK FOR WOMEN'S RIGHTS IN GHANA (NETRIGHT)

(Mobilizing for Women's Rights in Ghana)

CONCEPT NOTE

SCALING UP TAX JUSTICE III (SCUT IV)

WORKSHOP ON FISCAL GOVERNANCE, ANTI-IFF MONITORING AND GENDER-RESPONSIVE BUDGET TRACKING

INTRODUCTION

The Network for Women's Rights in Ghana (NETRIGHT), as part of its continued commitment to advancing economic justice and strengthening civil society engagement in public finance processes, is implementing the Scaling Up Tax Justice (SCUT IV) Project, in partnership with the Tax Justice Network Africa (TJNA). The SCUT IV Project seeks to advance fair and effective tax and public finance systems at country and regional levels and contribute to advancing fairness and financial integrity in global processes. In Ghana, NETRIGHT continues to deepen its engagement in promoting fair, transparent and inclusive tax systems that respond to the needs of women and marginalised groups.

As part of this work, NETRIGHT is organising a two-day workshop for CSOs and Women's Rights Organisations (WROs) to strengthen their capacity to engage in fiscal governance, monitor illicit financial flows (IFFs), track public budgets from a gender and equity perspective, and use evidence generated through these processes to inform advocacy.

BACKGROUND

Ghana's fiscal situation continues to underscore the importance of strengthening domestic resource mobilisation, public financial management and accountability. The 2026 Budget Statement and Economic Policy of the Government of Ghana projects total revenue and grants of GH¢268.1 billion, with tax revenue expected to remain the main source of government revenue. At the same time, government faces significant expenditure pressures, including debt servicing, compensation, social protection and investments in critical sectors. The ability to mobilise adequate domestic resources and ensure that these resources are used efficiently and equitably is therefore critical to Ghana's development.

Recent fiscal developments also demonstrate both the opportunities and continuing challenges in Ghana's public finances. According to the Ministry of Finance, public debt declined from 61.8% of GDP at the end of 2024 to 45.3% at the end of 2025, while real GDP growth reached 6.1% during the first three quarters of 2025. However, fiscal consolidation and improvements in macroeconomic indicators do not automatically translate into equitable development outcomes. There remains a need for sustained attention to the quality of revenue mobilisation, the distribution of the tax burden, the efficiency of public expenditure and the extent to which public resources reach intended beneficiaries.

The mobilisation of domestic resources is also affected by the loss of resources through illicit financial flows (IFFs). IFFs, including those associated with trade misinvoicing, tax evasion, abusive tax practices, corruption and other illicit activities, can undermine countries' capacity to generate and retain resources for development. The Tax Justice Network Africa (TJNA) has

reported that Ghana is estimated to lose approximately US\$1.4 billion annually through illicit financial flows, highlighting the scale of the challenge and the importance of strengthening systems for preventing, detecting and addressing such losses.

The challenge of fiscal justice, however, extends beyond how much revenue is raised. It also concerns who bears the tax burden, how public resources are allocated and whether expenditure responds to the needs of different groups in society. Fiscal policies and public budgets can have different impacts on women and men, low-income households, persons with disabilities, young people, rural communities and other groups experiencing structural inequalities. For women in particular, decisions on taxation and public spending can affect access to livelihoods, social protection, healthcare, education, agricultural support, infrastructure and services that reduce and redistribute unpaid care work.

Gender-responsive budgeting and budget tracking provide important approaches for examining these issues. They enable civil society organisations to assess whether government policies and budget allocations adequately respond to gender and other inequalities and whether approved resources are actually released and utilised as intended. Budget tracking can also help identify gaps between policy commitments, budget allocations and implementation, providing evidence that can strengthen advocacy and public accountability.

Civil society organisations have an important role in these processes. However, effective engagement requires more than general knowledge of taxation and government budgets. CSOs and WROs need practical capacity to interpret fiscal information, analyse revenue and expenditure policies, identify potential IFF risks, track public resources and translate their findings into advocacy and policy recommendations.

The TJNA Anti-IFF Policy Tracker provides one useful mechanism for civil society monitoring and engagement. Developed by TJNA in collaboration with the African Union Commission and the African Tax Administration Forum, the Tracker provides a framework for assessing national responses to IFFs across areas including policy and legislation, institutions, information and data, and inter-agency cooperation. Ghana's participation in the piloting of the Tracker provides a useful entry point for CSOs to better understand the country's anti-IFF policy environment and identify areas requiring greater attention. The workshop will introduce participants to this tool alongside other approaches to fiscal analysis and budget tracking.

RATIONALE

Ghana's transition into the post-IMF programme period presents an important opportunity to strengthen domestic resource mobilisation, fiscal governance and accountability in the management of public resources. While progress has been made in restoring macroeconomic stability and addressing public debt challenges, ensuring adequate and equitable public financing remains critical. There is therefore a need to strengthen the capacity of CSOs and WROs to understand and engage with fiscal policies, monitor illicit financial flows, track public budgets and assess the gender and equity implications of public resource allocation and expenditure. The workshop will equip participants with practical skills to generate and use fiscal and budget evidence for advocacy, contributing to stronger civil society engagement in advancing fair, transparent and inclusive tax and public finance systems.

OBJECTIVES

The main objective for the workshop is to strengthen the capacity of CSOs and WROs to engage effectively in fiscal governance, monitor illicit financial flows and promote gender-responsive and accountable public finance through evidence-based advocacy. Specifically, the workshop seeks to:

- Enhance participants' understanding of fiscal governance and domestic resource mobilisation, including key tax and public finance issues affecting equitable development in Ghana.
- Strengthen the capacity of participants to understand and monitor illicit financial flows (IFFs) and identify opportunities for civil society engagement and advocacy to protect public resources.
- Build participants' practical skills in gender-responsive budget tracking and analysis, enabling them to assess public resource allocation and expenditure and use evidence to inform advocacy.

EXPECTED OUTCOMES

- Improved understanding of fiscal governance, domestic resource mobilisation and key tax and public finance issues among participating CSOs and WROs.
- Enhanced capacity to monitor illicit financial flows (IFFs) and identify relevant issues for civil society advocacy and accountability.
- Improved practical skills in gender-responsive budget tracking and analysis, including the ability to examine budget allocations and expenditure from gender and equity perspectives.
- Strengthened capacity to use fiscal and budget evidence for advocacy, policy engagement and accountability.
- Stronger linkages and collaboration among CSOs and WROs working on tax justice, fiscal governance, gender equality and public accountability.

PARTICIPATION

The workshop will bring together 30 representatives from Civil Society Organisations (CSOs), including Women's Rights Organisations (WROs), with an interest in tax justice, fiscal governance, public finance, gender equality, economic justice, accountability and related areas.

The participants will be drawn from organisations working or interested in tax justice, fiscal governance, public finance, gender equality, economic justice, accountability, anti-corruption, natural resource governance and related areas.

METHODOLOGY

The workshop will adopt a participatory and practical approach. It will combine presentations with facilitated discussions and group exercises. The sessions will encourage participants to share experiences from their own advocacy and monitoring work and apply new knowledge to real fiscal and budget issues in Ghana.

DATE AND VENUE

The workshop will be held on 12th and 13th October 2026 at Fiesta Royal Hotel, Accra.