Policy brief n°13

Crossed-Looks n°2:
Rebuilding Social Protection in the MENA Region
in breaking out from IFI reforms

Tunisian Observatory of Economy
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Annexe

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The paper also integrated some inputs of the ISSPF regional conference, which was organized by ARDD, TOE and DP, in September 2023 in Jordan. At this occasion a panel and a workshop have been moderated by the author of this paper for discussing preliminary research results on IFI-reforms impacts and alternatives policies as well as for building an advocacy agenda in MENA which address these issues relatives to International Financial Institutions (IFI) impacts on rights.

Abbreviations

- ARDD : Arab Renaissance for Democracy and Development
- CeSSRA : The Centre for Social Sciences Research and Action
- ISSPF : Inclusive Social Security Policy Forum
- DP : Development Pathways
International financial institutions (IFIs) such as the International Monetary Fund (IMF) and the World Bank have long claimed that their recommendations and their loan conditionalities do not stem from their ideology but are rather the result of rigorous context-specific research, which aims to fix the balance of payment (BoP) problems that countries might face. Another common claim is that their proposed reforms are in line with Human Rights and international standards of decent living. ¹ and in a sense, IFI narratives on social security issues are backing some of these supposed commitments.

Yet, in reality, IFI conditionalities are pushing countries to implement significant reforms of their social security systems, promoting supposedly “compensatory” or more efficient policies for facing the high social costs of austerity. Through a complicit and gradual destruction of inclusive and universal schemes, the IMF’s conditionalities are altering the dynamics of the social security system particularly in targeting the subsidies system. Similarly, the World Bank has also imposed reforms on social security systems to shift towards more targeted and cash-transfer programs as mechanisms to address poverty and inequality.

This “Crossed Looks” paper aims to expose how subsidy replacement policies and other IFI-backed reforms affected social protection in five MENA Countries (Egypt, Lebanon, Jordan, Morocco, and Tunisia), and to show the startling similarities of these proposed reform across the region regardless of context. The document then explores how this one ‘reform recipe’ has not only failed to solve the BoP issues that these countries suffer from but has also undermined people’s access to social protection and further entrenched preexisting socio-economic inequalities, by worsening essential access indicators such as the availability and affordability of these public services. This includes severely hindering the access of local populations to their rights such as their right to social security, to food and a healthy diet, their right to health, their right to education, and the right to a decent life.

¹ The World Bank for instance, has collaborated with the ILO since 2016 on social protection floors.
III. Surveying IFI Reforms Across the Region

Despite claims of context-specific reforms, IFIs tend to offer the same policy recipe to most MENA countries, as illustrated by Table 1.

Table 1: IFI-backed policies in the Middle East and North Africa (Source: Article IV reports 2011-2022 See Annex 1)

<table>
<thead>
<tr>
<th>Country</th>
<th>Subsidy reduction</th>
<th>Safety net targeting</th>
<th>Pension reform</th>
<th>Wage Bill cuts/caps</th>
</tr>
</thead>
<tbody>
<tr>
<td>Egypt</td>
<td>✓</td>
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<td>Jordan</td>
<td>✓</td>
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<tr>
<td>Lebanon</td>
<td>✓</td>
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<tr>
<td>Morocco</td>
<td>✓</td>
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<tr>
<td>Tunisia</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
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In terms of social protection, this formula usually recommends reducing public spending through several reforms, which include:

A. Reducing or completely phasing out universal food and energy subsidies

This universal IMF policy can be traced back to an IMF conditionality in all five countries examined. IFIs consider universal subsidies costly and inefficient, serving the consumption of rich households more than that of poor households (high inclusion errors).

Over the years, Tunisia has gradually lifted commodity subsidies, including food and energy subsidies, in alignment with IMF conditionalties through the signed agreements since 2013. The pace of reform, particularly in fuel subsidies, has accelerated in 2022. In a similar vein, Egypt has also implemented subsidy reforms in line with IMF conditionalties in the different agreements in recent years. Among these subsidy reforms, the «Tamween system», which pertains to the historical food subsidy system, is in the crosshairs. Although Lebanon has only reached a Staff-Level Agreement on economic policies with the IMF in April 2022, Lebanon has already taken steps towards subsidy reform, with fuel subsidies abolished. Similarly, Morocco has also taken to phase out its subsidies. It has already lifted subsidies on fuel, and is planning to phase out subsidies on gas, sugar, and wheat.

B. Building targeted safety nets

To mitigate the effects of the reduction of food and energy subsidies on poor and vulnerable populations, the IFIs, usually through funding and technical assistance by the World Bank, work with countries to consolidate or to introduce targeted cash transfer programs and other targeted safety nets for poor households, in an attempt reduce poverty.

This includes the 2019 Amen Social program in Tunisia (including the older programs such as PNAFN or AMG 1 and 2), the 2021 Emergency Social Safety Net Program in Lebanon which aims to enhance the existing National Poverty Targeting Program, the 2015 Takaful and Karama program in Egypt, the 2019 Takmeely Support (Takaful) program in Jordan, and the 2008 Tayssir program in Morocco. The identification of eligible recipients for these programs is usually done through proxy means testing and is often linked to a social registry.
C. Pension reforms

Another way the IMF recommends that countries reduce social spending is through pension reform.

These reforms include increasing the retirement age (from 60 to 62 in Tunisia and from 60 to 63 in Morocco), increasing social contributions for public sector workers (from 20 to 26 per cent Morocco), and sometimes decreasing employer social contributions (temporarily in the case of Jordan to improve employment, especially for women).

These specific policies relative to social security systems are aimed at reducing BoP problems, such as budget and commercial balance deficits, through the reduction of public social spending. This comes also with a reduction of the wage bill in the public sector, another IMF conditionality or recommendation in all countries considered in this study except Lebanon⁹, which is affecting conditions of public services relative to social security system. To mitigate adverse effects on vulnerable groups, IFIs push for replacing these areas of social spending with lower-coverage poverty-targeted measures.

However, as the next section shows, the cuts to social protection mechanisms and the proposed targeted measures negatively affect the population’s access to their human rights and further entrench inequalities by reducing the coverage of social protection and failing to effectively reach poor households with much-needed support.

IV. Measuring Social Protection Reform Impacts

IFIs, especially the World Bank, have committed themselves (at least on paper) to working towards providing social protection floors in line with the SDG recommendation 1.3 which aim at “implementing nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and vulnerable”. ¹⁰

However, the dismantling of social protection mechanisms by IFIs has undermined access to the right to social protection especially for vulnerable groups.

In the framework of international standards, social security rights imply providing a minimum life-cycle social protection to all people from all risks through the different stages of life (childhood, adulthood old-age). This implies an approach that is universal, comprehensive, adequate, and sustainable, and “such support, whether in cash or in kind, is provided without discrimination”¹¹. Accordingly, social protection coverage should be effective to respond to specific risks and specific needs of some rights-holders such as children, women or people with disabilities.

By way of example, social protection coverage or benefits could include a minimum income for those who cannot work in the event of unemployment, paternity/maternity, old age, or in the event of illness or disability. Social protection rights also aim at guaranteeing universal access to quality healthcare, at preventing any violation of the right to food or to education especially for children and at covering also different component of the right to decent life such as right to food and to housing.

This section will present fundamental ways that IFI reforms have negatively impacted social protection rights.

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⁹ Because of Lebanon’s financial crisis and the collapse of the Lebanese Pound, the wages of public sector workers also collapsed, pushing even neoliberal institutions such as the IMF to advocate for financial support for them.


A. The non-fulfilment of social security systems in MENA of their stated objectives to achieve inclusive and effective social protection coverage.

First of all, by promoting and implementing targeting approach instead of developing or improving universal systems and measures for the different categories of right-holders, IFIs is not supporting State to fulfill the “Accessibility” criteria of social security right. According to one of the Accessibility principles, “all persons should be covered by the social security system, especially the most disadvantaged and marginalized groups, without discrimination”.

As a result, countries in the MENA region fall well below world averages in terms of social protection coverage regarding the different right-holders (Table 2).

Table 2: Effective social protection coverage by population group, 2020 or latest available year (%) (Source: ILO) 12

<table>
<thead>
<tr>
<th>Population covered by at least one social protection benefit</th>
<th>World</th>
<th>MENA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Children</td>
<td>26.4</td>
<td>23</td>
</tr>
<tr>
<td>Mothers with newborns</td>
<td>44.9</td>
<td>N/A</td>
</tr>
<tr>
<td>Persons with severe disabilities</td>
<td>33.5</td>
<td>17.1</td>
</tr>
<tr>
<td>Workers in case of work injuries</td>
<td>35.4</td>
<td>51.7</td>
</tr>
<tr>
<td>Unemployed</td>
<td>18.6</td>
<td>8.8</td>
</tr>
<tr>
<td>Older persons</td>
<td>77.5</td>
<td>40.5</td>
</tr>
<tr>
<td>Vulnerable persons covered by social assistance</td>
<td>28.9</td>
<td>26.4</td>
</tr>
</tbody>
</table>

Also, other indicators could contribute to make the case of IFI reforms incapacity to reduce poverty and to protect from social impacts of several crisis that MENA region faces (Covid, Ukraine war, etc.). Issued by ESCWA in 2022, a survey showed that “the poverty levels in Arab Middle-Income countries14 have increased since the outbreak of the pandemic from 18.3 per cent in 2019 to 21.6 per cent in 2022”, levels which were projected to further increase in 2023 and 2024.15

B. The failure of targeted safety nets programs promoted by IFIs to reach the poorest and vulnerable.

Imposed by IFI which could even design them and contribute to their implementation, targeted safety nets programs are much lower coverage than inclusive schemes and are often characterized by significant exclusion errors, failing to reach even the limited proportion of poor and vulnerable individuals they intend to, as illustrated by the examples in Table 3.

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13 Including Algeria, Egypt, Jordan, Lebanon, Tunisia, Morocco.
Table 3: Examples of targeting errors in social protection safety nets in the MENA region (Source: Author, diverse)

<table>
<thead>
<tr>
<th>Program</th>
<th>Impact</th>
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<tbody>
<tr>
<td>Lebanon’s Emergency Crisis and COVID-19 Response Social Safety Net Program</td>
<td>The program got stalled for two years and narrowly avoided political capture. As it stands now, it is estimated to reach 147,000 households. However, the World Bank estimates that 155,000 households are in extreme poverty and 356,000 households are under the upper poverty line. Assuming no inclusion errors (which is unrealistic) less than 50% of poor households would actually be covered.</td>
</tr>
<tr>
<td>Egypt’s Takaful and Karama Program</td>
<td>The program has a 55% exclusion rate for the poorest quintile and 75% exclusion rate for the second quintile. In other words, 55% of people that the program intends to target in the poorest 10% of the population and 75% of those in the second poorest 10 per cent are wrongly excluded. This is quite alarming, especially since the majority of the population (60%) is actually poor and vulnerable.</td>
</tr>
<tr>
<td>Tunisia’s AMEN program</td>
<td>The program includes large inclusion and exclusion errors. An estimated 42 per cent of the poorest quintile do not benefit from health coverage nor financial aid from targeted safety nets such as the AMEN program. Part of the Amen Program, the PNAFN, though it targets the lowest quintile, covers only 12.6% of the lowest quintile and 8.5% of the second quintile.</td>
</tr>
<tr>
<td>Jordan’s Takaful Program</td>
<td>The program is characterized by large exclusion errors. Especially as it only targets Jordanian citizens thus excluding the significant refugee population. The assumption being that they are “they are included in other assistance projects by UNHCR and other NGOs.”</td>
</tr>
</tbody>
</table>

The large exclusion errors leave most poor and vulnerable individuals without access to any social protection support.

This is not surprising considering the flawed methodology of most targeted safety nets programs. Most IFI-backed targeted programs such as cash transfer programs use proxy means testing. Proxy means tests (PMTs) evaluate households based on a number of indicators usually derived from household surveys and kept in social registries. However, this data is typically not of great quality (respondents tend to lie if they know something might disqualify them from a program) and use proxy means testing. Proxy means tests (PMTs) evaluate households based on a number of indicators usually derived from household surveys and kept in social registries. However, this data is typically not of great quality (respondents tend to lie if they know something might disqualify them from a program) and of date. For instance, the proxy means testing formula for Lebanon is based on household surveys from 2011. This data simply fails to reflect the realities of today, especially amidst a rapidly deteriorating economic situation in countries like Lebanon, and to a lesser extent Egypt and Tunisia. Another issue with the data that PMTs depend on is that it is collected at the household level. Meaning that poor individuals living in non-poor households – including, for example, people with disabilities and older people – are excluded from programs despite needing support.

Among assumptions, there is the expectation that cash transfer is divided equitably between members of the same household. However, studies have shown that women and children, for instance, tend to get less than their fair share of household resources.


23 Ibid. Page 35.


C. The effectiveness of universal subsidies in reducing poverty and inequalities in the provision of social protection for all

Despite IFIs insistence that universal subsidies were ineffective, they are the opposite. Subsidies are one of the few social protection measures in the region that address the problem of the missing middle, i.e. the people who are not poor but not covered by other social protection mechanisms, leaving them vulnerable. 25 In Tunisia, it has been even demonstrated that food and energy subsidies have had a positive effect on poverty eradication that exceeds the effects of certain targeted transfer programs. 26

Universal subsidies are able to reach all poor and vulnerable categories of people including poor people, children, older persons, and women. While the distribution of subsidies in absolute terms (meaning who benefits from the cost of subsidies) might seem regressive, their distribution in relation to the consumption of households is relatively progressive. In Tunisia, for instance, indirect transfers from subsidies account for 7.7 per cent of per capita consumption for households in the lowest income quintile and only 1.5 per cent of the per capita consumption of households in the highest income quintile. 27 This means that subsidies not only support the consumption of poor individuals but can also reduce social inequalities. In fact, food subsidies in Tunisia have been associated with a 1.1-percentage point decrease in the Gini coefficient, reducing it from 38.5 in 37.4 in 2011. 28

Other problematic assumptions underlying the poverty-targeted approach include the expectation that cash transfers will compensate for the removal of subsidies. However, the amount of cash transfers is not automatically reviewed as and when subsidies are removed. In Egypt, the government is considering abolishing the food subsidy system (including food ration cards and breads allowances) in favor of conditional cash transfers, 29 which threaten household food security according to a study. 30 Also, the broad repercussions of subsidies removal on economy and consequently on social and economic rights are often not well assessed and reported to guarantee direct and indirect impacts will be adequately compensated. The case of fuel subsidies is relevant because this system benefits not only households but all sectors of the economy: the rise in production costs due to the lifting of subsidies will inevitably have an impact on the affordability of certain essential products or services for the households, among other rights impacts. 31

D. The cumulated effects of IFI-driven reform on social security systems: the case of budgetary austerity impacts on healthcare

Usually, budgetary austerity measures recommended by the IFIs, including those related to the public wage bill cuts, are general, and do not take into account the need for recruitment in, often, understaffed and underfinanced public services related to the public wage bill cuts, are general, and do not take into account the need for recruitment in, often, understaffed and underfinanced public services such as health and education. 32

Governments still opt for low levels of domestic government health expenditure and high out-of-pocket costs. In fact, in terms of social spending as a whole, by the IFIs own estimates, the MENA region is spending less than the world median, less than sub-Saharan Africa, and less than half of what advanced economies spend. On average countries in the region need to spend an additional 5.3% of GDP on social spending by 2030 to achieve five critical SDG targets.
This has led to the deterioration or stagnation of the quality and the scope of public services. Public services are being replaced by increasingly inequitable private sector “solutions”, which are unaffordable, and often unavailable in disadvantaged areas. Below are a few examples of the impact of these inequalities in healthcare in MENA countries.

Table 4: Examples of inequalities in healthcare outcomes (Source: Author, diverse)

<table>
<thead>
<tr>
<th>Country</th>
<th>Inequalities in health outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jordan</td>
<td>The lack of availability of services led a third of children in Jordan to suffer from Anemia. That rate increases to 38% for the children of the poorest and decreases to 18% in the children of the richest.</td>
</tr>
<tr>
<td>Morocco</td>
<td>The inequality of the availability and affordability of healthcare services led to unequal life expectancies. In the richer urban areas, life expectancy is 4.4 years higher than the under-developed rural areas. Income also matters. For instance, the percentage of children who had pneumonia and were treated for it is at 80.5 for the poorest quintile and 95.6 for the richest quintile.</td>
</tr>
<tr>
<td>Tunisia</td>
<td>The public health sector suffers from a severe shortage of doctors, nurses, and equipment. Additionally, certain governorates have shortage of availability or a complete lack of medical specialists such as psychiatrists, dermatologists, and gynecologists.</td>
</tr>
<tr>
<td>Lebanon</td>
<td>Medical subsidies fell from 130 million USD to 35 million USD. Progressively more people are unable to afford to pay their hospital bill. Furthermore, there have been increasing issues of staffing as doctors flee the country amidst an economic crisis and low salaries. The country has also witnessed increasing hospital closure, issues of medicine shortages, and the unavailability of medical equipment.</td>
</tr>
<tr>
<td>Egypt</td>
<td>There is a 6-point difference in the immunization of two-year olds between the first decile and the 10th one, with the poorest having an immunization rate of 87% vs. 93% for the richest.</td>
</tr>
</tbody>
</table>

As Table 4 illustrates, there are cross-regional issues of access, often related to affordability in countries such as Lebanon and Jordan and availability in countries such as Tunisia and Egypt. These differences in access, along with the high out-of-pocket spending (Figure 1) create and deepen income-based inequalities, as well as regional inequality, e.g. coastal and interior regions in Tunisia or rural and urban areas in Morocco.
V. Exploring Resistance and Alternatives

While neoliberal policies abound in the region, there are many alternatives presented by local and regional NGOs as well as some stories of successful resistance by national actors.

One example of resistance against IFI policies can be found in Tunisia, where national actors such as the national worker’s syndicate (UGTT) have successfully obstructed the complete dismantling of the universal subsidies system, despite it being in the IMF Article IV recommendations every year since 2012. While partial subsidies phase-out has been passed (such as subsidies on gasoline and canned tomatoes) other forms of subsidies still exist. Because of its ability to mobilize workers and other actors, the UGTT has imposed itself as a key player in the negotiations between the government and the IMF, to the extent that the IMF has urged the government to negotiate with the UGTT before it could negotiate with the Fund. The success of this syndicate’s resistance could be replicated across the region, as workers’ movements mobilize to protect social protection mechanisms and push towards their expansion in their respective national contexts.

Another example of resistance, also from Tunisia, is the position of the current government on subsidies. There appears to be a divide between the head of government and the President regarding their position on subsidies. While the previous head of government and the previous Finance Minister have shown their willingness to phase out all subsidies and replace them with a targeted cash transfer program, the Presidency have expressed strong opposition to the idea, stating that the subsidies program will remain as it is. While negotiations between Tunisia and the Fund are ongoing behind closed doors, and the President’s statements might not reflect the realities of the potential loan program, the strong statements made by the Tunisian Presidency shows at least an unwillingness to capitulate to IMF demands, and some political will to safeguard current social protection programs.

Another example that is both a form of resistance and an alternative to IFI policies is Morocco’s response to the pandemic. The government invested 2 per cent of its GDP on social recovery policies, one of the highest spending rates in the region.\(^{39}\) The response to the measures among the population was so favorable...
that “the country has announced that it will increase its old age pension coverage and universalize the Family Allowance Program, a child benefit.” 40. The planned universal child benefit program was described by the World Bank as “likely to be progressive.” 41

There are many proposed alternatives including:

- Safeguarding existing universal subsidies which are bridging the gap between the actual cost of some essential goods and the income of most people in MENA, in a context of high dependance of international markets and their high rates and prices of market values. Reinforcing social protection policies such as public healthcare public education and other social sectors to reduce inequalities and guarantee equal access to human rights such as the right to food, to health, to water, and to education.

- A universal approach to social protection rather than proxy-means-tested targeting: this includes implementing lifecycle-based programs such as universal old-age social pensions, and universal child benefits. A universal child benefit is already being developed in Morocco. Its feasibility has also been studied in Tunisia with promising results, but it hasn’t been adopted yet. 42

- Other alternative programs and initiatives include unemployment benefits and active labor market policies (ALMPs), strategies to extend social insurance coverage to informal workers and programs to support persons with disabilities. 43

- Rather than depending on borrowing financings and implementing harmful conditionalities, governments must work at increasing fiscal space for investing in universal non-contributory systems and for guaranteeing sustainable financings of social protection.

- Rather than investing in social registries which are tools specifically used for poverty targeting, universal systems imply the development of single registries that ensure all people have access to these resources. The latter requires strong drives to promote national civic registration i.e., working with Depts of Civic Registration to ensure universal roll-out of birth certification and national IDs. This is a much more useful thing to invest in and also provides a strong foundation for better linkages across sectors.

- Addressing root causes of social security issues such as dependency of international markets and indebtedness in MENA, by reinforcing local production capacities and regional trade for accessing essential goods (medicines, food, energy, etc.)

VI. Paths Forward

To advocate for progressive social protection policies, it is important to work not only on the national level but also on the regional level. Considering the similarities in contexts and in the failure of previous and current IFI reforms, regional actors can use their collective knowledge and skills to resist IFI diktats and provide case studies of successful progressive alternative policies.

This approach, highlighted at the 2023 Inclusive Social Security Policy Forum (ISSPF) in MENA,1 underscores the importance of networking to confront IFI reforms and promote alternatives, and work would require actors to:
• Mutualize counter-expertise capacities on IFI reforms and increase knowledge sharing, especially in learning from successful experiences in resisting IFI reforms. There is a real interest in conducting research to demonstrate the ineffectiveness of the current social security systems. This would help feed confrontational public tactics, such as naming and shaming IFIs impacts on national reforms. To accomplish this, actors would need to access or produce data, allowing them to present compelling arguments for resisting specific IFIs’ reforms in their national and/or regional contexts. An example of necessary research is data and research (especially research that employs a rights-based approach) around issues such as proxy-means-tested programs. Most data on PMTs dates from 2011-2015. Another missing research element is individual-level data around multi-dimensional poverty.

• Invest in research regarding the feasibility and benefits of universal coverage to develop evidence-based advocacy on alternatives policies, but also alternative financing to break out of the dependency of IFI fundings and conditionalities. This encompasses using theoretical models and comparative studies, with a pressing need for up-to-date research employing a rights-based approach. Also, addressing tax injustices / inequities is crucial at both national and regional levels, while mutualizing capacities is essential for promoting progressive fiscal spaces, especially in the context of austerity measures affecting social spendings.

• Make the case of social protection rights violations in MENA. There is a battle to be won through advocacy or even litigation on the responsibility of States and IFIs regarding the international conventions and standards on economic and social rights. IFI should stop pushing States, under the guise of financial indicators, to neglect their human rights responsibilities. Similarly, MENA States must be held accountable on defending their right to development, which includes the right to define their own social security policies without IFI interventions. Efforts towards this could include confrontational public tactics such as naming and shaming IFIs for their continued violations of their commitments to human rights. It could also include protests and social media campaigns highlighting the failure of austerity measures and the general neoliberal model. Activities here might include joint statements across regional NGOs, multi-country protests, joint list of demands, etc..

• Create an accessible counter-narrative to IFI paradigms through innovative tools, to present viable alternative policies around social protection. There is a battle of ideas taking place. In the region IFI narratives became dominant discourses, convincing people and governments that MENA countries cannot afford universal systems. Therefore, showing the feasibility of universal systems and presenting success stories in the region, can reinvigorate legitimate popular demands of the various uprisings in our region for more equitable and comprehensive social protection systems.

• Promote alternatives reforms, at all levels, by strategically targeting key political actors. decision-makers, the public, or actors of the civil society fabric such as NGOs, syndicates and other labor organizations, progressive political parties, and organized and unorganized social movements. These collaborative efforts must involve local, national, and regional stakeholders, facilitating common advocacy in MENA. Activities here might include compelling cases for alternative solutions through theoretical modeling and sharing successful regional reform experiences. Additionally, there is a
need to embrace constructive approaches by establishing direct channels of communication through joint statements across regional NGOs, multi-country protests, joint list of demands, etc.
Bibliography

1. The World Bank for instance, has collaborated with the ILO since 2016 on social protection floors.


8. Social registry: information systems that support outreach, intake, registration, and determination of potential eligibility for one or more social programs

9. Because of Lebanon's financial crisis and the collapse of the Lebanese Pound, the wages of public sector workers also collapsed, pushing even neoliberal institutions such as the IMF to advocate for financial support for them.


23. Cash transfer programs in Tunisia and Lebanon are disbursed to the head of the household that is by default the husband or the father, unless the woman is divorced or widowed.


27. Ibid. Page 35.


Sources of IFI recommendations

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<td>Source</td>
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