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Governance and Building Back Better

Summary

The pandemic is in many ways a crisis of governance. Its magnitude and mitigation are determined by the nature of policy responses and crisis management by leaders and governments, and existing socioeconomic inequality has led to a disproportionate impact on some groups. The pandemic has created a set of unique challenges that underscore the need for governments to collect revenue more efficiently and equitably; and to spend it more inclusively, transparently and accountably, especially on the most vulnerable and marginalised populations. It has revealed that many governments around the world have limited state capacity to respond in these ways, especially in fragile contexts, and that state–citizen relations may weaken as a result.

In this paper we suggest a set of governance interventions to help create conditions for positive change and support efforts to build back better. We start by looking at two broad outcomes that governance-focused interventions can focus on in order to achieve transformative impact. These are the twin goals of building (a) effective and (b) inclusive institutions that are able to mitigate the impact of the crisis on all population groups, especially those that are the most vulnerable and marginalised.

We then look briefly at how the goals of building effective and inclusive institutions will necessarily need to ensure impact in three areas: (a) reducing inequality, and increasing redistribution and inclusion; (b) building trust, accountability and legitimacy to strengthen state–citizen linkages; and (c) contextualising interventions based on different types of regimes that not only condition the impact of planned interventions, but also create particularly harsh pressures and dynamics in some contexts.

We suggest in this paper that the impact of the pandemic can be dealt with through: (a) interventions implemented in the short term that deal with the immediate impact of the crisis, and that establish firm foundations for; (b) multilateral efforts that can transform development in the longer term.

Key fixes in the immediate to shorter term include the following:

- Easing financial pressure on vulnerable groups, especially informal workers, through targeted relief, and fiscal measures that can support people and businesses during the crisis.
- Building state capacity and adaptability by looking for context-specific windows of opportunity at national level, and by strengthening local government capacity to reach and engage with the most vulnerable and marginalised groups.
- Enabling inclusive service delivery by ensuring that reliable and usable data are readily available, and by updating technology and its use.
- Enabling evidence-based policy through the co-construction of knowledge and collaborative research.

Work over the longer term should focus on more transformative interventions that make the following possible:

- **Progressive taxation that is both more just and effective** in expanding countries' revenue base.
- **Policies that are more inclusive** of the voices of vulnerable and marginalised groups, especially at local level; that include more women in their design and implementation; and that are made collaboratively with a variety of actors from the state, civil society and the private sector.
- **Authorities that are more accountable**, by creating incentives, credible tools, and sites for engagement between states and citizens.

Introduction

This Positioning Paper on governance aims to provide input into Ireland's goal of 'building back better' in the aftermath of the coronavirus (Covid-19) crisis. It draws on the experience of the Institute of Development Studies (IDS) in a number of countries around the world, to provide insight into building more effective and inclusive institutions that work for the most vulnerable and marginalised populations. These population groups may be defined differently across contexts but will in most cases include women; racial, ethnic, and religious minorities; migrant populations; and workers in the informal sector.

The pandemic crisis has created a set of unique governance challenges: of governments having to spend more, but tax less, to bolster the economy and reduce the financial impact on the population; of governments needing to do more, especially on the front line, with reduced and affected staff; and of governments needing more money at a time when increased fragility across the world could

mean that raising extra revenue leads to even greater polarisation.

The pandemic has truly underscored the need to collect revenue more efficiently and equitably, and to spend it more inclusively, transparently, and accountably. The approaches suggested in this paper respond to the challenge that governments around the world face from needing to raise revenue and deliver services at a time of heightened fragility and increased tensions in state-citizen relations, with the danger of not being able to respond to the needs



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of the most vulnerable and marginalised populations because of limited state capacity.

Many of the country cases draw on fragile contexts that are a particular focus for Ireland and IDS. Fragility is a multidimensional concept. It can manifest dramatically as contexts that are affected by conflict, violence, famine, or disasters. It can refer more selectively to a particular state of social, economic or environmental precarity that some citizens find themselves in, in otherwise non-fragile national settings. It can also manifest in less dramatic ways as a general state of disconnection between states and groups of citizens, which over time may result in a breakdown of the social contract, leading to violence and conflict. The pandemic has increased concerns especially around the last two forms of fragility: groups that are in danger of being left furthest behind and weakening state–citizen linkages.

Fragility creates vulnerability: it defines the composition of vulnerable and marginalised groups in each context. It is thus important to understand the particular and complex nature of fragility in designing and planning differentiated interventions for different countries, and even for different regions or groups within each country. We suggest here that a ‘political economy of fragility’ lens is particularly suited to this task for several reasons:

- It helps us focus our attention on the configuration of actors and institutions within such contexts, the set of incentives that define their behaviour, and the nature of contestations over power and authority.
- It allows us to understand how political settlements have occurred, why certain groups gained power and authority while others were delegitimised and excluded in the particular process of state-building in each context.



The fact that there is a political economy of fragility means that fragility does not simply exist – its existence serves certain groups’ interests.

- It explains why some groups may trust the state and policy interventions less than other groups within the same contexts. It also helps us gain clarity on how these settlements may be affected or threatened by certain policy interventions, allowing us to see where constraints to interventions may now lie, often varying at subnational level.

Research at IDS has drawn attention in particular to understanding ‘political economy from below’, in the sense of the dominant concerns and perspectives of marginalised people and those distant from centres of power, and drawn attention to the need to localise interventions.¹

The fact that there is a political economy of fragility means that fragility does not simply exist – its existence serves certain groups’ interests. This has become a question of particular importance over the past decade as democratic and civil liberties have regressed across the world, not just in Africa and Asia, but also in Europe, Latin America, and North America. Governments have used increasingly authoritarian practices to impinge on citizens’ rights even in countries that are formally democratic.

These practices include restrictions on civil society actors; reduced rights of speech, assembly and association; arbitrary arrests and the detention of political activists; restrictions on media; and increasing regulation of online spaces. There is concern that the current pandemic may exacerbate these processes. Much of the global turn

¹ See the synthesis report by Gaventa and Oswald (2019) for the Action for Empowerment and Accountability programme.

towards right-wing populism over the past decade is attributable to the 2007/08 financial crisis and the fragile contexts it created. A similar downturn now may provide its own set of political repercussions and increasing fragility as states continue to exercise powers gained during a state of national emergency to restrict the space for certain groups.

In this paper we suggest actions that might help mitigate such impacts and create conditions for positive change, using

a political economy approach that allows us to identify the actors and institutions to work with, and the champions of change and windows of opportunity to look out for. This paper is structured in three sections: (1) the overall governance-related goals of 'building back better' interventions in the Covid-19 crisis and its aftermath; (2) the opportunities and risks that the pandemic has opened up for governance reforms; and (3) the proposed approach to implementing interventions in these areas.

Goals of governance interventions

There are essentially two broad outcomes that governance-focused interventions may focus on in order to achieve transformative impact. These are the twin goals of building (a) effective and (b) inclusive institutions that are able to mitigate the impact of the crisis on all population groups, especially those who are the most vulnerable and marginalised, and may bear the disproportionate burden of the Covid-19 crisis. The two goals essentially work together – effective institutions need to work for all, and inclusion is best achieved when institutions are working well – but in order to focus on the particular needs of each outcome, they are unpacked separately, and very briefly, below. The focus here is on the key considerations and questions that fall within each category. Applicable interventions are discussed in a later section.

Building effective institutions that can reach and adequately serve all parts of the population: The focus here is on institutions that have (a) the administrative reach and capacity; (b) requisite information and data on population groups; and (c) are well resourced. These may seem fairly obvious, but they continue to define the major challenges people face in countries around the world, especially in more fragile contexts.

We suggest that more attention needs to be focused on the following key questions in responding to the crisis:

Capacity and adaptability:

- Are bureaucratic processes and capacities set up to ensure quick responses, adaptability, and effective decision-making?
- Do local governments have the capacity to respond to the needs of the most vulnerable and marginalised population groups through contextualised solutions?

Data, evidence, and information and communication technology (ICT) solutions:

- To what extent do bureaucracies have the ability to access and analyse good data (or work with networks of researchers) for evidence-based solutions, especially on exclusion and vulnerability?
- How can expanding technologies be harnessed to improve data and for a more connected government, especially at local level?

Public financial management and taxation:

- How can governments raise revenues without disproportionately burdening those who may be worst affected?

- How can the regressive impact of various taxes and user fees be avoided during this crisis, and what are the opportunities for lobbying for more progressive taxation through country offices or multilateral efforts?

Building inclusive institutions that deliver services equitably: the focus here is

on (a) inclusive decision-making and responsiveness; (b) gender equity; and (c) transparency and accountability. Power dynamics are important considerations across all contexts – in democratic or more authoritarian regimes, and in high-income and lower-income countries. A key consideration in building inclusive institutions is to pay attention to where decisions are made, who gets to participate in these forums, and whose knowledge matters in crafting policy responses. Some key questions in this area are:

Inclusive decision-making, especially for women and marginalised groups:

- How should interventions be designed and run in fragile and conflict-affected settings to ensure that the poorest or most marginalised people are not excluded from ‘building back better’ efforts?
- Which measures can lead to the feminisation of public spaces in terms of staff and agendas?



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- How can collective action and inclusive decision-making be encouraged at the local level?

Accountability and transparency:

- How can state–citizen linkages be strengthened, especially in terms of institutional trust and the legitimacy of government decisions and efforts?
- How can the power of technology be harnessed while avoiding technology’s tendency to further marginalise the most vulnerable population groups because of differential access?
- To what extent does the political context, especially in terms of regime types, matter to the needs of building back better, and how might such contexts be navigated?

Opportunities and risks created by Covid-19

As a ‘critical juncture’, we can expect that Covid-19 will re-order a number of relationships. In many ways, the pandemic is a crisis of governance: existing socioeconomic inequality has meant that it has disproportionately impacted some groups more than others, and both its magnitude and mitigation are determined to a great extent by the nature of policy responses and crisis management by leaders and governments. It has thrown into sharp relief that the goals of building effective

and inclusive institutions will necessarily need to manage impact in three areas. These are listed briefly here, with suggested interventions to address them in the following section.

Impact on inequality, redistribution and inclusion

Inequality is regularly cited as one of the most important determinants of the magnitude of the pandemic’s impact. There is now enough evidence to show that Covid-19 has impacted

certain population groups more than others. Minority groups in some countries, such as the UK and the US, and poorer groups who live in dense slums and informal settlements in different parts of the world, are more affected by the pandemic and its social and economic repercussions. There are also reports from across the world of women facing harsher living conditions and domestic violence during the pandemic. There is evidence that informal workers in many African countries are not only taking up new unregulated loans in order to survive lockdowns, but also negotiating advance payments from their employers, raising the risk of bonded labour.

Policy implementation is deeply embedded in unequal social and economic structures and relations. We need to be aware of the moments and environments where policy implementation ends up reproducing and exacerbating existing inequalities to avoid the danger of some groups being left furthest behind. We can also use this moment as an opportunity – the fact that Covid-19 has brought the impact of glaring socioeconomic inequalities into sharp relief should help us design inclusive interventions that explicitly recognise and close these gaps.

Impact on trust, accountability and legitimacy

There is initial suggestive evidence that the pandemic has revealed trust deficits, testing already fragile relationships between states and citizens in many countries, and calling



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into question the extent to which states are accountable to citizens. Citizens in China and Pakistan have expressed frustration at the lack of transparency in government decision-making. Leaders in Brazil, Tanzania and the US have appeared dismissive of the gravity of the crisis even as it has affected large proportions of their populations, at least in Brazil and the US. State aid in India is conditional on workers having ration cards that many do not possess. And leaders in Madagascar, the US and elsewhere have peddled untested medicines and remedies to suffering populations.

As cases rise across Asia and Africa in the aftermath of countries opening up post-lockdown, there is a sense that governments have chosen to set up a false dichotomy between health risks and livelihoods, rather than choosing to strengthen social protection measures. Conversely, in Europe the pandemic seems to have weakened the appeal of far-right parties that have tried to politicise government responses to the pandemic, with recent reports suggesting that their popularity has declined as trust in the effectiveness of state responses has increased (Samaras 2020).

Citizens' trust in institutions may gain further salience in the aftermath of the pandemic, based on how governments respond to a growing financial and economic crisis. In many parts of the world, institutional trust is characteristically low, and may now have been pushed further downwards based either on indecisive action by the state or on the lack of resources with which to respond. For example, in some areas in India, communities are informally raising revenue to continue providing midday meals to students who are no longer receiving them in school through state programmes. Low institutional trust has implications for the adoption of interventions and recovery programmes that governments may now want to adopt. This is not an area in which donors can run direct interventions. Trust is connected to organisational characteristics of

bureaucracies, mechanisms of accountability, transparency of budgetary processes, and the institutional reach of the state through local governance, where there may be greater room to effect positive change.

Impact on governance and politics across regime types

A related concern is that as governments' reach and data collection increase, so might their intrusion on and repression of certain population groups and activities. Better use of technology can ensure that governments reach larger parts of the population, especially under social distancing measures. But at the same time it may also serve to increase state surveillance at a time when civic spaces were already shrinking across parts of the world. The past decade has seen democratically elected governments on all continents curtail civil liberties. Whether the pandemic will strengthen the trend of 'autocratisation' or force it to reverse as disillusionment with right-wing and



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populist regimes sets in remains to be seen. In the meantime, institutional changes that strengthen state capacity for delivering services may impact regime behaviour in other spheres as well. How decisions are made will vary across countries where there is a populist 'strong man' (Tanzania, Pakistan, the Philippines, the US), a strong party (Argentina, China, Mozambique, Vietnam) or some level of deliberation within the ruling elites. These are important contextual conditions that will impact the design and interventions of donor programmes.

Proposed approach

We suggest dealing with the thematic areas above by thinking in terms of two categories of interventions: (a) those that can be implemented in the short term both to deal with the immediate impact of the crisis and lay the foundations for building back better; and (b) transforming development in the longer term through more multilateral efforts to reorient development policy. The suggestions below provide key considerations to guide possible ways forward, but the scope for action will be determined by the resources and space available for effecting change in different contexts.

Shorter-term fixes

Key fixes in the immediate to shorter term should focus on the financial needs of the most vulnerable populations, and on enabling state departments and politicians to be able

to respond to them through relevant decision-making that is updated and supported by evidence. Key areas include the following:

- Easing financial pressure on vulnerable groups.
- Building state capacity and adaptability.
- Enabling inclusive service delivery by improving access to data and ICT.
- Enabling evidence-based policy through engaged research.



Key fixes in the immediate to shorter term should focus on the financial needs of the most vulnerable populations.

Easing financial pressure on vulnerable groups

The crisis has created an unprecedented situation of higher spending needs (both for the immediate crisis and for building stronger health-care systems in the longer term) and reduced revenue (because of the global economic slowdown and tax relief). Tax policy and fiscal measures to support people and businesses during the crisis have thus become key policy areas under discussion in many countries, especially as concerns have grown around governments' ability to expand fiscal space to strengthen social protection measures for those furthest behind.

While governments in emerging economies do not have the same fiscal space as those in more developed countries, almost all of them have provided some form of tax relief, ranging from extending filing deadlines to reducing tax rates, or exempting particular groups altogether. For many tax-registered small and medium businesses, tax relief might make the difference between going bankrupt or staying afloat. However, a large number of people and businesses are outside of the tax net, and therefore are naturally not affected by such measures; for example, in Kenya only 12 per cent of the workforce are active payers of personal income tax, and in Rwanda only 3 per cent (Moore 2020).

Those unaffected by such measures are also likely to be the most vulnerable groups: informal workers, street vendors, etc. (Gallien and van den Boogaard 2020a). The most important form of relief in low-income countries will necessarily be on the spending side, through cash transfers and other forms of support to households, workers and businesses, at the national and local levels.

Many government relief efforts of this variety have, however, been tied to formal institutionalised relationships and have not gone far enough in helping informal workers, who make up approximately three-fifths of the global workforce. Their vulnerability has multiple dimensions: their access to health services is often limited while

working conditions are less regulated and safe; their savings are low and their inability to work from home has left them particularly vulnerable to the economic shock of this crisis.

Many states have instituted unconditional cash transfers, targeting low-income groups that have included informal workers. While this has been an effective measure in providing some support, targeting mechanisms have often been imprecise. In India, for example, some state aid has been conditional on workers having ration cards, which many migrant labourers had left in their home states. At other times, efforts are constrained by a lack of data and information. Efforts also need to be gendered, given that the crisis

Expanding cash transfer programmes

The Government of Pakistan responded to the economic impact of the pandemic by providing monthly cash transfers to 12 million poor families (and eventually, by some accounts, 17 million). It was able to do so quickly because Pakistan already had a well-established social safety net system under the Benazir Income Support Programme, one of South Asia's largest social protection programmes, which already covered four million poor women. It used this available national database and an established system of registration and payment mechanisms to expand quickly under the relabelled Ehsaas programme, with the government committing to provide £577m in additional funding. However, by some accounts, this still falls short of providing for the estimated 25 million households that may require such assistance in the aftermath of the pandemic, both in terms of resources and because the current database may not be able to identify the additional households.

has disproportionately impacted informal women workers.²

As *Social Protection and Building Back Better* (Lind, Roelen and Sabates-Wheeler 2020) argues, the Covid-19 crisis presents an opportunity not just to expand social protection in the short term but to establish firm foundations for more comprehensive systems in the long run. Donors can provide support that strengthens and expands government cash transfer programmes, either on their own or in collaboration with other international agencies, by enabling coverage of a larger proportion of the population, or by improving targeting systems and databases.

Building state capacity and adaptability

States' ability to respond on the spending side is tied to their capacity to coordinate responses and adapt current practices around the crisis. This matters not just for the immediate response, but also for longer-term recovery efforts. The differences between government responses – especially in terms of how they make, implement and communicate decisions – are likely to become more pronounced as the long-term effects of the pandemic become apparent.

Facilitating rapid and enforced bureaucratic adaptation:

In a rapidly changing and highly uncertain situation, states' ability to adapt is critical. Adaptation in a crisis is different from at other times. Governments have no choice but to adapt and they have little time to reflect on the best response. Adaptation is inevitable, but the effectiveness of such adaptation is not. The need to act quickly increases the danger that organisations will fall back into their institutional comfort zone, favouring policy approaches in which they have prior experience – building back the same, rather than building back better.

Much of this depends on the context in which bureaucracies operate: on bureaucratic rules and systems, levels of competition between different organisations within it,



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competing societal interests and so on (Sharp and Harrison 2020). The scope to make such adaptations will vary between countries, depending on how the bureaucracy is regulated and managed; for example, how quickly financial resources may be redeployed, the extent of centralisation and the nature of political influence on the bureaucracy.

Although many studies suggest that adaptation in lower-income countries exists mostly in 'islands of effectiveness' (Crook 2010) or is facilitated by donor interventions, examples of bureaucratic adaptation can be found in many areas of government activity. India's efforts to promote energy efficiency have been implemented at the subnational level through institutions set up for different purposes, such as promoting renewable energy in rural areas.

China's approach to adaptive development has been described as 'directed improvisation', highlighting the importance of allowing for experimentation in achieving national objectives (Ang 2016). Management of the Covid-19 response drew on local branches of the Chinese Communist Party and a grid management system going back to the Mao era, adapted for current needs. It is possible that more such efforts may now become visible in other countries, too, and may present a particularly conducive entry point for designing future interventions.

² See ILO (2020) for a discussion on women in the informal sector in India.

To centralise or not to centralise decision-making?

Argentina's effective response to Covid-19, especially in comparison to its regional neighbours Brazil and Mexico, is credited to the governors within its federated system having less fiscal power in relation to the centre. This has ensured a more uniform response on imposing a country-wide lockdown, compared to Brazil or Mexico where state governors have instituted measures of varying effectiveness. Effectiveness is, of course, dependent on the advice being received from the centre. In Brazil, it was because of the greater power of state governors that they were able to challenge or disregard President Jair Bolsonaro's reluctance to impose lockdowns (Giraudy, Niedzwiecki and Pribble 2020).³

Rapid and enforced adaptation requires governments to reflect quickly on evidence, reach appropriate conclusions and communicate them effectively, often based on information that is both limited and liable to change. In this context, decisions are likely to be influenced as much by instinct as by evidence. The question then becomes whose instinct is trusted, who influences and informs decision-making, which decisions are likely to be taken through informal channels and which are likely to require formal approval.

To take account of these considerations, donors will themselves need to 'think and work politically' (Dasandi, Marquette and Robinson 2016) to judge when to engage with formal processes, such as the development of budgets, policies or regulations, and when to engage with key influencers or decision makers, such as individual leaders, bureaucrats or specific organisations.

Building capacity of local governments:

The pandemic has shown the importance of local context related to both epidemic control measures and the impact of those control measures on social and economic outcomes. Local governments have been at the forefront of efforts against Covid-19. They have had to respond through local health systems, caring for frontline workers, as well as ensuring compliance with lockdowns and social distancing measures. However, local authorities are also the level of government that is usually most constrained in terms of resources, capacity and access to good data.

State capacity and the adaptability of frontline workers and 'street-level' bureaucrats are of particular importance in a context in which demand for their work has risen while their numbers have diminished due to illness, shielding, or self-isolation. Different governments are currently trying different approaches depending on their context: some countries have redeployed municipal staff across departments; others have enhanced linkages with civil society actors, either creating small armies of volunteers or working with local non-governmental organisations (NGOs) in the field; while countries with strong one-party rule have further increased frontline workers' strong connection with local ruling party cadres.

Efforts to build back better could be a way to empower and re-resource vital local government services. There are a number of ways that local governments' ability to deal



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³ These authors have detailed articles on these dynamics, but for a quick Covid-19-related summary, see Giraudy, Niedzwiecki and Pribble (2020).

with citizens' needs can be strengthened, especially in the aftermath of a crisis. Key within these is strengthening their capacity to reach and engage with the most vulnerable and marginalised groups within their jurisdictions. This involves: (a) providing local governments with access to reliable and updated information; and (b) training them on how to equitably aggregate demands from across diverse population groups, how to collect and process information, and how to design effective responses.

This is particularly important for newer or redeployed frontline staff who do not have the advantage of the intuition of more experienced staff, and so might resort to heuristic thinking based on biases and profiling in dealing with vulnerable groups. Based on our work with local governments, training modules that may be particularly valued by local staff include those on strengthening and promoting the role of women in council procedures; gender and social budgeting; structure and forms of exclusion in different parts of the country, and connected to this, mechanisms for inclusion; and how to mobilise and work with vulnerable and marginalised communities.

Strengthening systems at the local level in a select group of subregions or municipalities is an obvious point of entry for donors such as Ireland. However, context-specific decisions using a political economy lens will need to determine whether such local efforts may be more conducive than changes effected at the centre, such as through civil service training academies.

Enabling inclusive service delivery by improving access to data and ICT

Making reliable and usable data readily available: Information can play a vital role in getting relief and services to the most marginalised populations, and to monitor how effective various relief packages actually are. For example, effectively targeting cash transfers and other benefits at those people who need them most (especially without needing formal documentation, which the

most vulnerable often lack) requires that governments have complete, up-to-date and usable data on the entire population. This is often not available in low-income countries. Data are scarce, irregularly collected and often hard to match across units. Local governments may hold data for differently defined units from those used by higher-tier state departments, while the census office may use an altogether different demarcation.

It may sometimes take weeks (if not longer) to reconcile all this information in effective and usable formats, and can be a real constraint during emergencies. Even where good data exist, they may be governed by unnecessary red tape or secrecy laws, leading agencies and civil society actors to spend time and resources replicating them. The lack of good-quality, easily accessible and disaggregated data can constrain the work of government departments. But, equally, it affects the ability of other groups, such as civil society actors or the private sector, to play their part in recovery efforts.

Donor interventions can help build government capacity to collect regular and reliable information in usable formats that are available to everyone, especially in relation to enabling the identification of vulnerable population groups. Indeed, this is often cited as one of the most-needed and effective interventions. But information is political, and interventions that seek to provide more accessible and complete data to citizens may find opponents in state institutions. Such



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interventions will require using a political economy approach that can identify champions as well as roadblocks.

Updating technology and its use to improve state–citizen linkages: A related issue is the use of technology and the extent to which different state departments and agencies have had access to technology or the capacity to shift to using it under lockdown and social distancing rules. Countries where cash payments and face-to-face interactions with state officials are the norm have struggled to develop alternative strategies quickly. However, those that had already introduced ICT solutions, such as allowing e-filing and e-payments for taxes and service user fees, had an easier time maintaining essential operations during lockdown and after.

There is a sense that the availability of ICT solutions will determine differences in tax compliance during the Covid-19 crisis, as well as the extent to which central governments are able to coordinate action with regional/provincial and local governments. Countries with more developed data repository systems and better ICT will find themselves better placed to manage the impact of the crisis – by being able to access data from a wider range of sources and to do so rapidly – and those without will have strong incentives to start building capacity. The spread of mobile phones and the popularity of social media across the world mean that technology can also be used to set up complaint mechanisms and follow-up systems that can help better connect states and citizens.

Developing ICT solutions requires a substantial availability of skills, as well as extensive sensitisation campaigns to inform service users about new facilities. Donors could play an important role in building the technological capability for this, which could also provide more long-term benefits in terms of improving government coordination. In doing so, it is important to be aware that technology and e-governance can sometimes entrench marginalisation by

playing up differential access across groups. This is both because marginalised populations have limited access to the internet, computers and mobile phones, and because the format in which governments communicate information may not be accessible to more vulnerable populations.

Enabling evidence-based policy through engaged research

Our understanding of how states function, especially in low-income countries, has largely ignored the question of how and to what extent they make use of scientific data, evidence and expertise. Equally worrying is the origin of these data and evidence, and that they may often be unreliable and of poor quality (Jerven 2013). A key intervention in building state capacity would be to enable evidence-driven policy solutions by increasing engaged research that focuses on understanding processes of change and transformation. It is important not just to expand the evidence and knowledge base for transformative policy, but also to communicate this knowledge in usable formats to relevant policy audiences.

This is a short-term and ongoing investment that will support longer-term goals of transforming development thinking, and involves two specific challenges. The first challenge is to expand the sources from which governments receive scientific advice. In some countries this may be heavily influenced by power dynamics, norms, belief systems and even patronage networks – the ‘political economy of knowledge’. The issue here is



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to not just connect governments to more credible sources that produce more rigorous evidence, but to also consider why such information is not accessed already and how these constraints may be dismantled.

Possible entry points range from developing training programmes that enhance the interface between policy researchers and policymakers – both training researchers to better communicate with policymakers, as well as training policymakers to better access and use evidence – to co-constructing knowledge and evidence through collaborative research, such as that between researchers and revenue authorities in Ethiopia, Nigeria, Rwanda, and Uganda.⁴

The second challenge is to ensure that policy solutions are deeply contextualised,

Co-constructing evidence on tax education and compliance in Rwanda

Researchers at the International Centre for Tax and Development (ICTD) based at IDS undertook a research project in partnership with the Rwanda Revenue Authority (RRA) to evaluate the effect of their taxpayer education programme on knowledge, perceptions and compliance. The study demonstrated that attending a single tax education training session had a significant effect on the probability of tax declaration, and also on building the habit of tax compliance, which can lead to revenue gains over time. The study led to changes in the RRA's taxpayer education programme based on the recognition that the lack of specific types of information, such as on penalties for late filing, leads to non-compliance by taxpayers. It also led to changes in the type and extent of information provided to new taxpayers at the point of registration.

especially in their understanding of fragility and the vulnerabilities it creates. The pandemic and the response to it has stimulated context-specific discourse on public expectations of authorities, crucial trade-offs, and the interests at play in how the post-Covid future is imagined. Understanding these contextual factors requires sharper and more rapid political and social analysis that takes greater account of public discourse and popular claims.

The 'political economy of fragility' or 'political economy from below' approaches outlined earlier are of particular importance here. Policy responses that fail to understand shifts in the content of the social contract or moral economy are likely to fail, at least in terms of popular legitimacy. Moreover, this kind of analysis is critical to understanding how policy initiatives conceived at the centre are likely to 'land' at the local level. Collaboration between donors, policymakers and researchers – especially those based in local universities and thinktanks – is key to such efforts and should be incentivised through small projects that draw them together in finding solutions to policy challenges.

Transforming development in the longer term

Work over the longer term should focus on more transformative interventions to create systems of governance that are more just and equitable – both in terms of how governments collect revenue and how they spend it – and that protect all population groups against the adverse impacts of future crises. These interventions would benefit from coordinated multilateral efforts, including advocacy, and from reaching broad global consensus on common goals for the type of world we want to live in. They include the following:

- Progressive taxation
- Inclusive and networked decision-making
- Accountable authorities.

⁴ See McCluskey and Nakukwago Isingoma (2017) for details of this collaboration.

Progressive taxation

Taxing equitably means taxing the rich:

As governments across the world seek to raise additional revenue to deal with the costs of the crisis, there are concerns that the informal sector is likely to become the target of new efforts to raise public revenue in the medium term. In some countries, such as Algeria, this has already been part of the government discourse on financing the recovery – President Abdelmadjid Tebboune identified money in the informal sector as a key revenue opportunity for the state (Hamadi 2020). Expanding taxation of the informal sector not only introduces an additional burden on economic sectors that have been hit hardest by the crisis, but it is also inefficient. Revenue potential is limited because it targets small-scale taxpayers, market traders and street vendors, while transaction costs are high. Additional revenue raised may do little more than pay the salaries of the tax collectors (Gallien and van den Boogaard 2020b).

Instead, guided by an equity principle, governments should focus on taxing the rich, who are often largely untaxed. Recent research has shown that many high net worth individuals (HNWIs) in Africa are not registered taxpayers and, even when they are, they do not pay all the tax that they should, by law, be liable for. The Covid-19 crisis presents a compelling case for governments to focus on taxes that target the richest segments of society, such as property taxes or personal income tax, while exempting other groups through the introduction of minimum thresholds: research suggests that exempting the bottom 50 per



Guided by an equity principle, governments should focus on taxing the rich, who are often largely untaxed.

cent from property tax payment would only reduce revenue by 10–15 per cent. Some argue that this could also be extended to up to 80 per cent of households being exempted from taxes during a crisis (Moore and Pritchard 2020).

Instead of introducing new taxes, such as those on wealth, governments in low-income countries should start implementing tax laws that are already in place and which would bear down proportionally more on the rich. This is more politically feasible, has a strong equity rationale, and could face relatively less resistance from elites than trying to introduce new policies. Tax revenue from the rich has proved to be a good and stable source of funding in countries that have tapped it. Uganda, one of the few African countries to actively engage in taxing HNWIs, collected over US\$5.5m within the first year of establishing an HNWI unit. Other countries have much to learn from this experience, and donors can help advocate for such changes by disseminating information and helping governments set up such units.⁵

Progressive tax measures for climate change and the private sector: This may also be a good time to introduce taxes on damaging carbon emissions and other pollutants that are long overdue. They could be designed to raise new revenue for governments through businesses that have been stable or even grown during this time, while minimising costs to more vulnerable households or businesses through rebates or other supports. As part of multilateral donor efforts, arguments should be made around the need for a 'new deal' on international taxation that is simpler, more cooperative and more inclusive of developing countries.⁶

Inclusive and networked decision-making Inclusive governance speaks to two distinct but related processes: (a) ensuring that the voices of vulnerable and marginalised groups are heard within decision-making arenas to ensure that policies work for them; and (b) that decisions are made collaboratively

5 See Kangave et al. (2018) for details of the Uganda case.

6 See Christensen (2020) and Moore and Prichard (2020) to read more on this.



Local governments are especially well placed to connect states and citizens, and to plan inclusively because mechanisms for the inclusion of marginalised groups can vary by context and the particular politics of exclusion.

with a variety of actors from the state, civil society and the private sector.

Inclusion of marginalised voices, especially at the local level: Vulnerabilities may be exacerbated in the aftermath of the Covid-19 crisis if certain groups are unable to make individual or collective claims on the state. Job losses, restrictions on mobility, and reduced space for participating in public life during the pandemic may have longer-term impacts: on people's ability to organise; on household and community relations; and on attitudes towards service delivery, civic and spontaneous action, and social and institutional trust. Local governments are especially well placed to connect states and citizens, and to plan inclusively because mechanisms for the inclusion of marginalised groups in decision-making processes can vary by context and the particular politics of exclusion. What works in one place may not work effectively in another, and what may work well for one excluded population group may not work for another. Such variation reduces the value of centralised planning and requires more contextualised and differentiated policy responses, possibly designed at lower tiers of government – but this is where capacity is lowest.

Local governments' ability to inclusively aggregate demands through locally elected representatives, and ensure that these match

the objectives and design of local public service delivery, can be strengthened either through the reform of local government systems or through capacity building.⁷ The formation of cross-party groups and alliances within local governments can ensure better aggregation and representation of citizens' demands in decisions, especially in contexts where local governance is polarised by party politics. Lind and colleagues make similar arguments about the need to strengthen local governance to help extend the reach of social protection (see *Social Protection and Building Back Better* – Lind et al. 2020).

Donor agencies can incentivise contextualised planning and collaboration by setting up competitive grant facilities for local governments, or through budgetary support mechanisms that are conditional on collective and inclusive decision-making in the design of community projects. They can also encourage policymakers to focus on building platforms

Local state capacity and human development in Brazil

An IDS study conducted in Brazil on public services implemented by local governments, such as health, education and social assistance, found that certain dimensions of state capacity are associated with variations in levels of human development. Three dimensions of state capacity stand out in particular: the ability to plan, the number of participatory forums, and the extent of collaboration with other municipalities and non-state actors. In other words, the results suggest that human development indicators are higher in municipalities where local bureaucrats plan locally and inclusively, and where they build networks of cooperation with NGOs, local civil society organisations (CSOs) and the private sector (Coelho, Guth and Loureiro, forthcoming).

⁷ See Khan Mohmand (2018) regarding an agenda for inclusive local governments here.

and points of contact and communication that can inform future policy and amplify the voice and input of marginalised groups.

An important principle here is to ensure that participation is encouraged not for the sake of participation, but for the sake of contributing to actual decision-making. Such initiatives work better if they have the support and recognition of, and closer engagement with, CSOs that have strong links with local communities. Donors could also consider flexible funding mechanisms or core institutional funding for such community organisations, either directly or through other multilateral agencies. In particular, they could prioritise grants for small community-based organisations that work in the most fragile and vulnerable settings.

Feminising the bureaucracy: A particularly positive change could be the feminisation of decision-making spaces through increasing the number of women and ‘femocrats’ (feminist bureaucrats) within the bureaucracy.⁸ Having more women involved in public policy design and implementation, particularly in service delivery, has multidimensional value. There is instrumental value, because women in bureaucracy help improve services for female users by being more responsive to their needs and encouraging women to access services more. In fact, women as service providers improve access to services for both women and men, with several examples in education, health, water and sanitation, and agriculture showing that their impact is greater than that of men (Joshi 2012).

There is also intrinsic value to the feminisation of decision-making. Increasing the number of women in bureaucracies can help make organisational culture more gender sensitive, as well as influencing the perspectives and thinking of male colleagues. Finally, a greater number of women visible as service providers can encourage other

women to aspire to public service, making it more acceptable as a career option, especially in more patriarchal countries where women’s access to public spaces is severely constrained. (See *Gender Equality and Building Back Better* – Nazneen and Araujo 2020 – for suggestions on affecting such change.)

Networked governance: Evidence suggests that networked governance – regular and consistent deliberation and alliances across state, civil society, research institutions and the private sector – can help advance goals of inclusive decision-making and transformative development.⁹ Networked governance depends on sustaining or building space for civic action independent of the state in the first place. Evidence shows a wide range of immediate and long-run benefits in supporting citizens to engage in these spaces.

However, civic space has been shrinking under pressure from authoritarian practices around the world in countries such as Cambodia, Ethiopia, Laos, Myanmar, Uganda, and Zimbabwe, and even under democratically elected governments in countries such as Malawi, Mozambique, Tanzania, and Zambia. International agencies can be especially relevant here, convening forums that bring



Networked governance – regular and consistent deliberation and alliances across state, civil society, research institutions and the private sector – can help advance goals of inclusive decision-making and transformative development.

⁸ A femocrat is a feminist bureaucrat, that is a bureaucrat who believes in gender equality and does something to achieve it on a personal, political, economic and social level. For more on this, see Goetz and Jenkins (2016).

⁹ See Aceron and Isaac (2016) for further discussion.

Pyoe Pin: achieving policy shifts through multilevel coalitions

The former Department for International Development (now the Foreign, Commonwealth and Development Office) and the British Council in Myanmar funded the Pyoe Pin programme during the period of transition from military to democratically elected government. The programme identified tangible issues that coalitions for change could be built around to improve governance relationships, rather than trying to change governance institutions themselves. Based on local staff knowledge, issues were carefully selected that were expected to find support among reformists in government at different levels (for example, fisheries management); or where there was a policy window opening (for example, land reform or legal aid). The work of the programme focused on establishing cross-sector coalitions. It was instrumental in establishing a highly resilient coalition of national NGOs and grass-roots CSOs to engage with the government when it joined the Extractive Industries Transparency Initiative.¹⁰

together civil society, state and private sector actors around common goals. The aftermath of the pandemic may provide opportunities for collaborative action and coalition building around emerging opportunities for reforms.

Accountable authorities

Accountability relationships between citizens and states lie at the heart of governance processes. Accountability means that states deliver on the social

contract, and people are able to monitor performance – concepts that have been called into question during the pandemic. Efforts to strengthen accountability need to work both on the technical side of creating the right tools for engagement and ensuring capacities to deliver (as above), and also on the political processes and underlying incentive systems for connecting with citizens. Reforms that are likely to be successful will require working on these aspects together: strengthening the post-pandemic social contract through increasing capacities and the legitimacy of state institutions, as well as enabling societal actors to take on the task of monitoring the state.

Following the fracturing effects of the pandemic, lessons can be drawn from the literature on post-conflict rebuilding of state–society linkages. A recent review of approaches to governance in post-conflict contexts suggests that actions that strengthen delivery of public goods are important in strengthening both the accountability and legitimacy of state institutions (Justino 2018). This might be particularly important in contexts where the pandemic has seen a surge in alternative authorities filling service provision gaps left by state actors. The crucial caveat is that such provision must be demonstrably fair and arrived at through inclusive decision-making to avoid exacerbating or creating conflict between different groups.¹¹



Efforts to strengthen accountability need to work both on creating the right tools for engagement and on the political processes for connecting with citizens.

¹⁰ See Anderson, Fox and Gaventa (2020) for more on this.

Interventions in this area could include a focus on three specific mechanisms to strengthen accountability. First, political processes of accountability could be strengthened by enhancing the capacity of people and civic groups to engage with authority. This would include ensuring freedom of speech and association, and an independent media. Second, credible sites of engagement could be established. These could be 'invited spaces', such as citizen assemblies that are set up at the local level to invite citizen input on budgeting processes.

Mechanisms could also include systems for making public complaints and claims, such as rights to petitions, referendums, public debates, citizen initiatives and citizen assemblies. This can work especially well for marginalised groups. Evidence from Brazil and India shows that local assemblies or meetings that gather citizens with the explicit purpose of planning municipal priorities are attended more by marginalised social groups; and that organising such deliberative spaces can improve the

targeting of delivery and resources to those who need them the most.

Finally, institutions that act unaccountably have to face sanctions for accountability processes to be credible. Thus, investigatory bodies, grievance-redressal mechanisms and even perhaps court processes need to be expanded and amended to make space for enforcement to happen. We have evidence from around the world that courts can be a strong tool for enforcing accountability.

Donors can facilitate these processes by ensuring that strengthening state-citizen relations in the countries where they work are a central focus of their funding portfolios. They should prioritise projects that incentivise governments to set up spaces for engagement and redressal, especially at the local level and with more vulnerable groups, and to respond to the expressed needs of the wider population than of smaller groups of elites. It also requires donors to recognise that governments must primarily be accountable to their own people and not to funders.

Looking ahead

Building a strong governance response to the pandemic requires that governments collect revenue progressively and efficiently; and that they spend it effectively, inclusively, and accountably where it is most needed. The suggested actions in this Positioning Paper are closely related to one another. They outline a space for action on expanding the capacity of national and local governments through having access to sufficient resources, data and information to be able to prioritise vulnerable population groups through interventions that are based on good evidence, are inclusively designed, and which respond to their most important needs. It is difficult to select any one of these as more important than another. But, overall,

they converge on the central need for better systems of coordination, data collection and maintenance, and decentralised planning.

These are all areas where Ireland can adapt its strategy to design a set of interventions that are carefully contextualised



Overall, the actions suggested here converge on the need for better systems of coordination, data collection and maintenance, and decentralised planning.

11 See McCullough and Toru with Syed and Ahmed (2019) on why service provision may not always buy the state legitimacy after a crisis.

both to the particular nature of fragility in a given context (country, subregion or group) and to the type of capacity available at the national and local levels to deal with it. They can do so both in terms of bilateral support, but also – and importantly – through advocacy efforts within multilateral forums to impact development approaches at global level.

Part of these advocacy efforts may need to focus on building stronger global alliances and consensus on resisting creeping autocratisation within both elected and unelected regimes around the world. As people rebuild their lives in the

aftermath of the pandemic, it may be time to reduce tolerance towards regimes' use of authoritarian practices against their own citizens who are struggling for basic rights and civil liberties (Lührmann *et al.* 2020). Extending alliances and coalitions to accommodate illiberal actors for the sake of inclusion and diversity runs the risk of normalising autocratisation, and of significantly shrinking the space available to implement inclusive, networked and collaborative interventions. Instead, it is important that this becomes an issue on which multilateral cooperation can lead to common global positions.

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