BUILDING A BETTER WORLD: THE CRISIS AND OPPORTUNITY OF COVID-19

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Governance for Building Back Better[*†]

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Abstract The pandemic is in many ways a crisis of governance. It 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. In this article, we suggest a set of governance interventions to help create conditions for building effective and inclusive institutions that can support efforts to build back better. We propose that the impact of the pandemic can be dealt with through a mix of some interventions that deal with the immediate impacts of the crisis, and other interventions that can transform development in the longer term.

Keywords governance, Covid-19, inequality, vulnerabilities, build back better, institutions, transformative change.

1 Covid-19 is a crisis of governance

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. Also, 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. 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.

These challenges are not new, though the pandemic has increased the proportion of the population that can be defined

as vulnerable, as more groups find themselves in economically precarious situations. However, the governance challenges created by Covid-19 require governments to increase their expenditure, especially on health-care and social protection systems, at a time when they are being advised to tax less in order to bolster the economy. Governments are also expected to be able to deliver more – and more efficiently – but with reduced and affected staff that has impacted state capacity, especially at the frontlines. The implications of these challenges within the broader political context are that it may be harder for governments to manage public behaviour, issue credible messages, or be seen as responsive or accountable to citizen needs at a time of crisis.

Covid-19 has revealed the extent of the fragility of state–citizen relations around the world, and turned renewed attention – from both citizens and scholars – towards the fact that many states have limited capacity to respond to their vulnerable populations, even in middle- and higher-income countries. The pandemic has occurred in a global political context that is defined by recent studies as one where institutional trust levels were already declining[2] and political polarisation was increasing (Macdonald 2019; Levitsky and Ziblatt 2018; see also Brück *et al.* 2020). A further weakening of state–citizen relations could have very serious implications for governments' ability to govern effectively at a time when it is most needed.

This article argues that the pandemic has underscored the need to revisit a set of fundamental governance interventions that can strengthen state–citizen linkages by ensuring that governments work more effectively and inclusively. The aim of these reforms is not just to mitigate the immediate impact of the pandemic, but also to create conditions for positive change in 'building back better'. The article advances the premise that the challenges outlined above require governments to pursue 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 they call attention to different aspects of state–citizen relationships.

The goal of building effective institutions that can reach and adequately serve all parts of the population requires the need for state institutions to have: (a) the administrative reach and capacity; (b) the requisite information and data on population groups; and to be (c) well resourced. These are fairly obvious institutional requisites, but they continue to define what is missing in many states' response to the crisis, especially in more fragile contexts. The goal of building inclusive institutions that deliver

services equitably focuses on the need for state institutions to: (a) have transparent and inclusive decision-making processes; (b) be gender inclusive in particular; and (c) be responsive and accountable to people's needs. A key consideration in building inclusive institutions is to pay attention to power dynamics – where are decisions made; who gets to participate in these forums; and whose knowledge matters in crafting policy responses.

2 Opportunities and risks created by Covid-19

As a 'critical juncture', we can expect that Covid-19 will re-order a number of relationships. Much of the global turn towards right-wing populism over the last decade, for example, is attributable to the 2008 financial crisis and the fragile contexts it created. A similar downturn now may provide its own set of political repercussions and increasing fragility, especially as states continue to exercise powers gained during a national emergency. The vulnerability of marginalised groups in particular may be exacerbated in the aftermath of the Covid-19 crisis if they 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. There are attendant risks but also some opportunities for institutionalising transformative change. The pandemic has thrown into sharp relief the fact that policymakers will need to manage impact in three interrelated areas.

The first of these is **redistribution and the need to reduce inequality**. Inequality has regularly featured in analyses over the last few months as one of the most important determinants of the pandemic's impact (see, for example, Fisher and Bubola 2020; Sen 2020; Siddique and Grierson 2020). There is now enough evidence to show that Covid-19 has impacted certain population groups more than others. Minority groups in 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 (Lewis 2020). 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.

The second area is **institutional trust**. The danger of leaving some population groups further behind than others is exacerbated by initial suggestive evidence that the pandemic has revealed trust deficits, testing already fragile relationships between states and citizens in many countries (see Ingraham 2020). It has called into question the extent to which decision-making processes of

state institutions are inclusive of, and accountable to, citizens. Citizens in China and Pakistan have expressed frustration at the lack of transparency in government decision-making. Leaders in Brazil and the US have appeared dismissive of the gravity of the crisis even as it has affected large proportions of their populations. State aid in India is frequently 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. There is a sense that governments have chosen to set up a false dichotomy between health risks and livelihoods. Citizens have been made vulnerable, evidenced by a second wave of the pandemic, because governments ended lockdowns too early or chose not to enforce regulations in order to prioritise the economy, and people fending for themselves rather than choosing to strengthen social protection measures (Khan *et al*. 2021).

However, observations of how institutional trust has worked out over the last few months have suggested a need to carefully nuance any conclusions – while institutional trust in established democracies such as the UK, Brazil, or India has visibly reduced, it seems to have increased in countries that are less democratic such as South Korea, Vietnam, and Singapore (Kye and Hwang 2020). What we do know is that institutional trust is a responsive phenomenon – it responds to the behaviour of state institutions and the types of decisions they make – so that the performance of states over this period may have longer-term implications for state–citizen relationships (Harring, Jagers and Löfgren 2021; OECD 2017).

The third area is a related **trend over the past decade that has seen democratically elected governments on all continents curtail civil liberties** (Lührmann *et al*. 2020). 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 the media; and increasing regulation of online spaces.

These three correlated trends create a set of risks for effective and inclusive governance. Policy implementation is deeply embedded in unequal social and economic structures and relations. It therefore runs the risk of reproducing and exacerbating existing inequalities, and of leaving some groups behind in the process of building back. Low institutional trust, combined with polarisation, has implications for the adoption of interventions and recovery programmes that governments may now want to adopt, and for which they might find low uptake. This is already visible in states' variable ability to insist on the usage of face masks, especially in politically polarised contexts (Allcott *et al*. 2020). It may, in extreme conditions, also affect people's willingness to accept a vaccine when it becomes available.

As the relationship between states and people becomes more fragile, states may adopt more repressive ways to implement policies. Though much still needs to be investigated in terms of what worked in different countries, early lessons from Africa and Southeast Asia seem to suggest that the pandemic has been better managed through more top-down, coercive state action than through new forms of accountable engagement with citizens. If states hold on to such measures beyond the global crisis, there is a concern that the recent tendency towards autocratisation may further increase. There are concerns in particular that control of the pandemic may make way for greater state surveillance at a time when civic spaces were already shrinking across parts of the world.

At the same time, these trends present opportunities for achieving transformative change. Covid-19 has brought the impact of glaring socioeconomic inequalities into sharp relief and nudged, to some extent, the political narrative towards more explicitly recognising and closing these gaps. It has also pushed both researchers and policy actors to bring discussions of trust and accountability centre-stage, and to focus on the fact that how governments respond to a growing financial and economic crisis has political repercussions that go well beyond the immediate hardships. We have already seen some positive signs here. Trust in state institutions at both the local and national level have increased in South Korea (Kye and Hwang 2020). 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 where trust in the effectiveness of state responses has increased (Samaras 2020).

Whether the pandemic will strengthen the trend of 'autocratisation' or force it to reverse as disillusionment with right-wing and populist regimes sets in remains to be seen. In the meantime, institutional changes that strengthen state capacity for delivering services effectively and inclusively may positively impact state–citizen relationships in ways that may mitigate these risks and build on the opportunities. We turn to look now at what these may be.

3 Governance reforms for building back better

The goal of building effective and inclusive institutions requires some interventions that can be implemented in the short term to deal with the immediate impact of the crisis and to lay the foundations for building back better; and other longer-term efforts that are aimed at transforming development.

3.1 Priorities in the shorter term
3.1.1 Ease financial pressure on vulnerable groups

Tax policy and fiscal measures to support people and businesses during the crisis have 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. Efforts also need to be gendered, given that the crisis has disproportionately impacted informal women workers.[3]

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, or simply, by resources. The Government of Pakistan was able to respond quickly to the economic impact of the pandemic because of a well-established social safety net system, the Benazir Income Support Programme, through which it expanded coverage from 4 million poor women to almost 12 million. 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 because of a lack of resources and because the current database may not be able to identify the additional households. 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 (see Lind, Roelen and Sabates-Wheeler, this *IDS Bulletin*).

3.1.2 Build state capacity and adaptability
States' ability to respond on the spending side is tied to their capacity to coordinate responses – especially in terms of how they make, implement, and communicate decisions – and adapt current practices around the crisis. In a rapidly changing and highly uncertain situation, states' ability to adapt is critical

(Andrews, Pritchett and Woolcock 2017). 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 (Peters 2020) – building back the same, rather than building back better. 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 (Sharp and Harrison 2020).

Rapid and enforced adaptation requires governments to create spaces for bureaucrats 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 (Dasandi, Marquette and Robinson 2016). Allowing bureaucrats the autonomy to experiment and learn goes against hierarchical administrative cultures, but is critical for crisis management.

Although many studies suggest that adaptation in lower-income countries exists mostly in 'islands of effectiveness' or is facilitated by donor interventions, examples of bureaucratic adaptation can be found in many areas of government activity (Crook 2010; Harrison and Kostka 2019). 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.

3.1.3 Build 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, with best practices emerging, for example, from rural India (Dutta and Fischer 2021). 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.

There are a number of ways that local governments' ability to deal 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.

3.1.4 Enable inclusive service delivery by improving access to data and ICT

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. 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, is therefore a key reform. But information is political, and interventions that seek to provide more accessible and complete data to citizens may find opponents in state institutions.

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. The availability of ICT solutions not only determined differences in tax and user fee collection during the Covid-19 crisis, but also the extent to which central governments are able to coordinate action with regional/ provincial and local governments.

The spread of mobile phones and the popularity of social media across the world means that technology can also be used to set up complaint mechanisms and follow-up systems that can help better connect states and citizens (Porumbescu 2017). However, 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.

3.1.5 Enable 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 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 not just to connect governments to more credible sources that produce more rigorous evidence, but to also consider why such information is not being accessed already and how these constraints may be dismantled. Possible reforms range from developing training programmes that enhance the interface

between policy researchers and policymakers to co-constructing knowledge and evidence through collaborative research. An example of the latter is the research co-constructed between researchers and revenue authorities in Ethiopia, Nigeria, Rwanda, and Uganda on improving tax compliance.[4]

The second challenge is to ensure that policy solutions are deeply contextualised, 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. This kind of analysis is critical to understanding how policy initiatives conceived at the centre are likely to 'land' at the local level.

3.2 Transformative governance in the longer term
3.2.1 Progressive taxation
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 (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 and the revenue potential is limited (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 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 Prichard 2020). 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.[5]

This may also be a good time to introduce progressive tax measures for climate change, such as 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.[6]

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

On the inclusion of marginalised voices, local governments are especially well placed to connect states and citizens, and to plan inclusively. 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 (Khan Mohmand 2018).

An important principle here is to ensure that participation is encouraged by local governments 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, civil society organisations (CSOs) that have strong links with local communities. A 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 CSOs, and the private sector (Coelho, Guth and Loureiro 2020).

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 (Aceron and Isaac 2016). Network governance depends on sustaining or building space for civic action independent of the state in the first place. However, civic space has been shrinking under pressure from authoritarian practices around the world. The aftermath of the pandemic, as a crisis, may provide opportunities for collaborative action and coalition building around emerging opportunities for reforms that might work to mitigate the impact of authoritarian practices. For example, the Pyoe Pin programme in Myanmar was instrumental in establishing a highly resilient cross-sector coalition of national NGOs and grass-roots CSOs to engage with the government during its transition from military rule. Based on local staff knowledge, issues were carefully selected that were expected to find support among reformists in government at different levels. The programme identified tangible issues that coalitions for change could be built around to improve governance relationships even within difficult political conditions (Anderson, Fox and Gaventa 2020).

3.2.3 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 (Goetz and Jenkins 2016).[7] 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 (see Nazneen and Araujo, this *IDS Bulletin*). 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.

3.2.4 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.[8]

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.

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

Afterword
This article builds on a Positioning Paper (Khan Mohmand 2020), written in August and has a broadened focus beyond interventions largely targeted at funder agencies, which was a central focus of the previous paper. It deepens the exploration of the ways in which we expect state–citizen relationships to be impacted by the pandemic, especially in political contexts impacted by inequality, polarisation, and shrinking civic spaces. This article examines the vertical and horizontal relationships between state institutions, between governments at different levels, and between these institutions and people, and how they interact to create a set of risks and opportunities for effective and inclusive governance.

Notes
1 Shandana Khan Mohmand, Research Fellow, Institute of Development Studies, UK.
2 There is some debate around this (see Rauh 2020) but one that also indicates that trust levels are connected to recent events.
3 See ILO (2020) for a discussion on women in the informal sector in India.
4 See McCluskey and Nalukwago Isingoma (2017) for details of this collaboration.
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.
7 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.

8   See McCullough *et al.* (2019) on why service provision may not always buy the state legitimacy after a crisis.

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