

UN-HABITAT AND GLTN LAND-BASED FINANCING LEARNING SERIES 2

Theme: Leveraging Land for Delivery of Services, Building the Social Contract and Promoting Peace and Security

REPORT ON SESSION 2:

Subject: “The Role of Governance in Optimizing Local Revenue Collection for Equitable Delivery of Services and Building the Social Contract”

14 March 2022



Drafted by Jonathan Yakutiel, reviewed by Clinton Omusula and Jean du Plessis
Link to recording of learning session [here](#)
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Introduction

On 14 March 2022, the Land, Housing and Shelter Section of the United Nations Human Settlements Programme (UN-Habitat), the Global Land Tool Network (GLTN) secretariat, and in partnership with the Local Government Revenue Initiative (*LoGRI*) of the International Centre for Tax and Development (ICTD), held the second session of the second learning series on the theme “Leveraging Land for Delivery of Services, Building the Social Contract and Promoting Peace and Security”. The second session titled “The role of Governance in Optimizing Local Revenue Collection for Equitable Delivery of Services and Building the Social Contract” consisted of three presentations and facilitated discussions supplemented by sidebar questions and comments, followed by closing observations by the presenters and the discussant. The session registered 48 participants representing 15 institutions/organizations globally working on the thematic area of land and property taxation. (see full list of invitees in Annex 1).

Jean du Plessis, the session’s moderator, thanked everybody for joining the virtual meeting, introduced the session’s programme and referred participants to the biographies of the presenters, moderator and the discussant, that had already been shared through email correspondence in the build up to the session. Further, he welcomed a new partner working with UN-Habitat, the Local Government Revenue Initiative (*LoGRI*) of the International Centre for Tax and Development (ICTD). Additionally, Jean said that two sessions of the series will be hosted by LoGRI. Finally, he highlighted the session’s theme as concerning how to work with local authorities to not only raise funds but also bring these funds back to citizens in the form of services and citizenship building.

Theme: Leveraging Land for Delivery of Services, Building the Social Contract and Promoting Peace and Security.

Purpose: Bringing together partners, experts and implementers to learn about advances, good practice, innovations and challenges, and to create opportunities for collaboration.

Learning objectives:

1. Increased knowledge of available land-based finance and land value capture tools, methods and approaches.
2. Enhanced understanding of the social, economic and political challenges facing implementers.
3. Case-specific information on ways of overcoming challenges and building good practice.
4. Proposals for priority actions for improved impact formulated.
5. Areas of potential collaboration identified.

LEARNING SERIES TWO SCHEDULE		
Subject	Presenters	Date and time (EAT)
1. <i>The Role of Land in Achieving Adequate and Affordable Housing</i>	Christophe Lalande, Geoffrey Payne and Daniela Munoz Levy Discussant: Antony Lamba	20 September 2021 15h00-17h00 EAT - COMPLETED -
2. <i>The role of governance in optimizing local revenue collection for equitable delivery of services and building the social contract</i>	Paul Smoke (NYU Wagner) Victoria Delbridge (IGC), Antony Lamba (UN-Habitat) Discussant: Peadar Davis (Ulster University)	14 March 2022 15h00-17h00 EAT - COMPLETED - (The present report)
3. <i>Points-based assessment for land and property taxation - Solutions, Lessons, and Way Forward</i>	Wilson Prichard, Colette Nyirakamana, Rosetta Wilson (Local Government Revenue Initiative – LoGRI) Discussant: Peadar Davis (Ulster University)	16 May 2022 15h00-17h00 EAT
4. <i>FMDV and the PIFUD Project in Uganda – Progress, Challenges, and way Forward</i>	Justine Audrain & Sandra Reverdi (Global Fund for Cities Development - FMDV), Her Worship Hon. Mayor Ms. Regina Bakitte (Nansana Municipal Council) Discussant: Willard Matiashe	12 July 2022 15h00-17h00 EAT
5. <i>Central-local collaboration and successful property taxation – Risks, challenges and lessons learned</i>	Colette Nyirakamana, Wilson Prichard, Titilola Akindeinde <i>et al</i> (ICTD, LoGRI) Discussant: Astrid Haas <i>tbc</i>	12 September 2022 15h00-17h00 EAT
6. <i>A new UN-Habitat tool for own-source revenue self-optimization (ROSRA)</i>	Lennart Fleck, others <i>tbd</i> Discussant: <i>tbd</i>	14 November 2022 15h00-17h00 EAT
7. <i>Land-based finance in fragile states project: Lessons, opportunities and way forward</i>	Details to follow	5 December 2022 15h00-17h00 EAT

Session 2 Programme

SESSION 2: THE ROLE OF GOVERNANCE IN OPTIMIZING LOCAL REVENUE COLLECTION FOR EQUITABLE DELIVERY OF SERVICES AND BUILDING THE SOCIAL CONTRACT 14 March 2021, 15h00-17h00 (Nairobi time)		
Moderator: Jean du Plessis, GLTN Secretariat, Land, Housing & Shelter Section, UN-Habitat Session discussant: Peadar Davis		
Time	Topic / Activity	Process, Roles
15h00	Welcome Agenda and process	- Shipra Narang Suri, UN-Habitat (5 min) - Moderator (5 min)
15h10	<u>Presentation 1</u> : <i>The Political Economy of Government Finance: Reading Between the Lines</i>	Paul Smoke, NYU Wagner Graduate School of Public Service (15 min) <ul style="list-style-type: none"> • Institutional structures, governance and political economy of intergovernmental fiscal arrangements • Local political and institutional factors that support or constrain local revenue generation - All: questions and comments in meeting chat during presentation
15h25	<u>Presentation 2</u> : <i>Building Blocks for Success</i>	Victoria Delbridge, International Growth Centre (15 min) <ul style="list-style-type: none"> • Leadership • Governance structures • Capacity & technology • Overcoming Vested interests - All: questions and comments in meeting chat during presentation
15h40	<u>Presentation 3</u> : <i>Safayi Governance in Afghanistan: Fragility in Focus</i>	Antony Lamba, UN-Habitat (15 min) <ul style="list-style-type: none"> • Policy and regulations: do they sustain the social contract? • Enforcement: is the system fair and equitable? - All: questions and comments in meeting chat during presentation
16h55	Key questions	Discussant, in dialogue with presenters (15 min)
16h20	Facilitated discussion	Moderator, all (25 min)
16h45	Concluding observations: <i>Key lessons, priority actions, areas of potential collaboration</i>	Speakers and discussant (15 min) - All: final comments in meeting chat during discussion
17h00	Closing	Moderator

Welcome and Introduction (Shipra Narang Suri)

Shipra Narang Suri, Chief of the Urban Practices Branch at UN-Habitat, welcomed and thanked all the participants for joining the session. She acknowledged the importance of the land, housing and shelter financing Community of Practice (CoP) as a learning, and innovative sharing space to co-create new approaches and share lessons from field experiences. She said that the subject on ‘governance’ is critical because the principles of good governance underpin the success of tools and instruments, despite how good the tools and instruments may be. Further, she said that the session will illustrate the importance of good governance in promoting land-based finance, collecting revenues, and spending the collected revenue for the delivery of services. Hence, in the absence of good governance, citizens will avoid paying taxes and government optimization of local revenue would be unsuccessful. The fundamental underpinning of municipal revenue mobilisation and spending lies, therefore, in good governance.

Presentation 1: The Political Economy of Government Finance: Reading Between the Lines (Paul Smoke, NYU Wagner Graduate School of Public Service)

Paul started his presentation by saying that strengthening subnational government (SNG) finance has received much attention in developing countries, particularly through ongoing decentralization reforms. Despite many reform efforts, SNG revenue structures and performance too often fail to meet needs or expectations. This because official reforms often provide subnational governments (SNGs) with too few productive revenues and limited control over them, such as rate and base. Hence, there is an underperformance of revenue collection and a high dependency on intergovernmental fiscal transfers.

Additionally, Paul said SNG revenue design is shaped by normative principles with a narrow technical focus and a tendency to standardize. These technical principles are difficult to use, and decisions are challenging given data constraints and tradeoffs among some principles. Principles must be contextualized in diverse country contexts. This is because institutional structures and political systems vary in ways that affect what is desirable and feasible. Moreover, economic realities constrain SNG fiscal performance. A related concern is that broader intergovernmental fiscal policies are not well harmonized, such that, for example, fiscal transfers disincentivize SNG revenue collection. The focus, then, should be on designing better overall systems and local revenue policies, which requires analyzing why certain desired behaviors are or are not happening on the ground.

Moreover, at national level, fiscal decentralization has deep political dimensions that can limit adopting and implementing technically appropriate reforms. National politicians may support genuinely empowering SNGs only when it serves their interests. Moreover, national responsibility for detailed design/implementation of politically adopted policies falls to ministries/administrators, and different ministries may have varied priorities that may conflict. At sub-national level, accountability is often overlooked, and even the best national systems may not be implemented locally without the right accountability mechanisms and incentives to use them in place. The national government needs to be able to hold SNGs accountability for following national guidelines, but SNGs must also be accountable to their constituents, and this can be complicated. SNG electoral incentives, for example, may limit revenue

generation, e.g., elected officials may prefer to remain dependent on transfers rather than tax constituents. This implies that non-electoral mechanisms are needed to prepare citizens for understanding the importance of local revenue generation: information/education initiatives, participatory planning and budgeting, social auditing, etc. although such approaches can be subject to elite capture, corruption, weak capacity, etc. The overarching message is that there is a need for both upward and downward accountability in an effective decentralized system.

Despite the importance of SNG revenue generation, the empirical evidence on how to pragmatically design and support it is limited. Some evidence on SNG tax compliance indicates that it is positively correlated to the ability to pay, perceived probability of prosecution (enforcement mechanisms), perceptions of fairness in treatment by local government etc., while negatively correlated to lack of satisfaction with local public services, excessive taxpayer harassment, and general mistrust of local government. A number of studies suggest that citizens would be willing to pay more local taxes if local governments would do more for the local community.

It is also important to note that SNGs are often not the only local actors with public sector functions and funding. Devolved systems may exist in parallel with deconcentrated administrations, often with departments in the same sectors without clearly distinguished responsibilities. This may compromise service delivery and revenue collection if there are unclear accountability channels. Efforts are made to remedy these institutional deficiencies, but SNGs also need to be pro-active to do what they can within legal constraints. To enable reform, SNGs can begin with a locally developed priority and with a base of contextually appropriate and politically acceptable reforms that maximize chances of success and build a foundation for further progress. SNGs may also raise awareness, engage with citizens/voters/taxpayers to build trust with appropriate use (in local conditions) of participation/oversight mechanisms, user committees, partnerships, etc.

To conclude, Paul said there is need to understand national/state political dynamics and how they are characterized by (sometimes unstable) incentives that may undermine SNG fiscal performance even with a strong framework. We need to recognize the diverse central/state agencies with competing perspectives, and the complex local political and institutional realities, which can severely constrain the effective implementation of even an “optimally” designed intergovernmental fiscal system. SNGs need to engage with local businesses and citizens to better link service delivery and revenue generation. Reforms can be accomplished by committed local and city governments, while higher level governments can play a role in improving systemic weaknesses and incentivizing more effective SNGs by using performance-based contracting and financing to encourage more local revenue generation that supports better service delivery and sustainable local development.

Presentation 2: *Safayi* Governance in Afghanistan: Fragility in Focus (Antony Lamba, UN-Habitat)

Antony made a presentation on two programmes that UN-Habitat supported in Afghanistan over the last 5 years, since 2016. The two programmes implemented by UN-Habitat are: the *City for All Program (2016-2021)* whose main objective was to increase sustainable municipal revenues and strengthen urban

management for inclusive service delivery and local economic development, and the *Land Based Finance in Fragile States Project (2020-2022)*, whose main objective is to ensure that good practices in land and property taxation in fragile states are consolidated, scaled up and institutionalized as a contribution to local service delivery.

He said that an assessment conducted before the *City for All Program* indicated the following challenges: limited *safayi*¹ base/coverage, outdated valuation roll, registration for *safayi* was voluntary, and billing was constrained as it was manual. The program, thus, implemented the following key reforms: revisions to *safayi* regulation e.g., exemptions, appeals, penalties on defaulters, etc., survey and registration of properties eligible for *safayi* in 12 target cities, market-based assessment of taxable value, automated billing, and distribute invoices by hand, which was supported by community groups, called Gozar Assemblies.

The most notable innovative approach in the programme, he said, was the establishment of elected Gozar Assemblies, which are urban community representative bodies, which have been registered with municipalities to strengthen civic engagement. Other innovations include non-eviction rights, which are conferred through occupancy certificates for unregistered properties to improve tenure security. Moreover, one stop shops were established in municipal offices for billing, appeals and banking, for efficient *safayi* services. Findings of the programme assessment revealed that there was an increase of up to 271% in the number of properties paying *safayi* fees between 2018 and 2020, which can be attributed to the reforms mentioned above. Moreover, *safayi* revenues per capita increased by up to 197% between 2016 and 2020. The assessment also found that, for both residential and commercial properties, the default rates on *safayi* fees increased with increase in property value.

The *Land Based Finance in Fragile States Project* focussed on the provision of services and the idea that land-based finance should support citizenship building while building the social contract between taxpayers and the state. Before commencement of the programme, some of the challenges that had been identified include municipalities being accountable to the central government and not to taxpayers, non-inclusivity of municipal budgeting processes which were done by the mayor, excluding the municipal advisory board – which represents urban communities. Moreover, *safayi* revenues were neither traceable to source nor linked to expenditure. The key reform brought about by the programme was in publication of *safayi* collections and expenditure through municipal offices and or newspapers. Furthermore, participatory budgeting was introduced through the municipal advisory boards by integrating the Gozar Assemblies in budgeting processes particularly for sanitation infrastructure, and cleaning services. Development budgeting prioritized the highest paying Gozars, which would receive the highest share of the sanitation infrastructure and cleaning services budget.

To conclude, Antony said that the experience in Afghanistan showed that while good governance (including civic engagement, fair and transparent reforms and improvements in admin/tech capacities) enhances citizen's confidence in government institutions, increased revenues do not necessarily translate to increased development expenditure (total OSR grew by 41% in target cities between 2016-2019, but

¹ Safayi is a local term which is a land-based revenue stream, collected by municipalities as a charge.

development expenditure in the same period reduced by 17%). Furthermore, it appeared that the political and economic elite (high value property owners) tended to be the bigger *safayi* defaulters. Finally, he stated that the situation in Afghanistan had showed that political stability is critical for land-based financing. He commented that as soon as the state authority diminished following heightened insurgence in mid-2021, municipal staff abandoned their posts, and urban residents focused on survival. This was evidenced by a reduction in average *safayi* compliance from 43% between 2016-2019, to 31% in 2021.

Presentation 3: “Building Blocks for Success” (Presented by Peadar Davis, Ulster University, on behalf of Victoria Delbridge, International Growth Centre)²

On behalf of Victoria Delbridge of the International Growth Centre, Peadar Davis started the presentation by introducing the *Cities that Work Initiative*. He mentioned the role of governance in positively reinforcing economic development through land value appreciation particularly in urban areas within the developing world. The challenge, however, is how governments can leverage that growth to fund public investments that make cities more productive. Hence, the role of governance is critical to make sure there are appropriate organizational structures, technology, capacity, leadership and change management to make this possible.

First, looking at high-level governance structures, there are both functional and spatial elements that need to be considered in optimizing land-based financing. On function, central government coordination is vital – ensuring that there are clear mandates between central and local departments, with the required authority and finances to enact those mandates. Then within the city council itself, the structure and mandate of different departments matter too. For example, in the Kampala Capital City Authority, the finance directorate was split into one unit looking at revenue collection, and another looking at expenditure. This was so that each function was given equal attention and priority.

On the spatial element of governance, we need to ensure that administrative boundaries and physical city boundaries are well defined and aligned, so that the city council can make infrastructure and service delivery decisions for the city as a whole. In order to keep up with urban expansion, the ability to secure land, particularly within the peri-urban fringe is also vital. This is both in promoting effective urban land use, but also in ensuring the gains from rising land values are equitably shared, and used to invest in further infrastructure and services delivery.

Apart from getting these structures right – cities also need to consider the administration of land-based finance, and the link between capacity and technology in facilitating this. Prioritization of tax lines is critical, ensuring that cities focus on taxes which have the highest return, accounting for the costs of collection. Another important factor is focusing on identifying large taxpayers – both those who are more likely to pay and those who shoulder a larger portion of the tax burden. This ensures that scarce resources are targeted in the most efficient way.

² Due to connection challenges our discussant, Peadar Davis, kindly stepped in and spoke to the slides prepared by Victoria Delbridge.

It is also important that the identification, valuation, billing, collection, and enforcement should be fit for capacity. Complexity of these systems comes at a cost, and this should only increase as capacity increases. For example, using simpler valuation systems, such as the points-based system, rather than relying on market-based valuations which require skilled professionals and detailed data. Technology assists with all of the above. It can enhance capacity to improve identification, improve transparency, and increase the convenience of billing and payments. However, technology is just a tool, it can't solve a broken underlying system, and needs to be implemented in line with internal reform.

Throughout all of this leadership is often at the crux of essential reform, we need to go beyond technical changes to think about the human element. Vision and strategic planning are critical for reforms to take place. Trust and credibility are only achieved if these visions and strategic plans are put into practice and measurable milestones are achieved. Change management is also essential. While change is often sought for, one must also consider that people do not want to be changed. The challenges of capacity building, building the social contract, and overcoming vested interests are to be carefully considered.

Peadar concluded by saying that governance structures need clear functional and spatial mandates, as well as avenues for coordination through developing capacity, prioritizing tax lines and taxpayers. The administration of land and property taxes including valuation, needs to be fit for context. While technology is an important tool, political will and system reform is equally important. Moreover, strong leadership is needed to build internal capacity, strengthen the social contract with citizens and overcome vested interests.

Key Questions: Discussant (Peadar Davis), in dialogue with presenters

Peadar Davis, started this segment by providing a summary of the key points mentioned during the presentation session as well as bringing up participants' questions from the chat box. He then reiterated the importance of political leadership in sparking rapid change however, he highlighted the electoral cycle- which may not only prolong the anticipated reform period, but also disrupt reforms realized, as a challenging factor. Additionally, he highlighted the importance of decentralization, which has been argued to be a primary objective to leverage land for the delivery of services.

From the chat box, he brought forth an enquiry from a participant about the idea of having a value-based property tax system in fragile states such as Afghanistan. Antony Lamba responded by mentioning that the valuation methodology was used in Afghanistan because there was a need for horizontal and vertical equity in valuation as there were cases where similar properties paid varying *safayi fees*, while different properties paid the equal *safayi fees*. Moreover, municipalities believed that in urban areas, the property market was mature enough to install such a valuation methodology. As for property tax, the municipalities maintained a valuation methodology using the value based on size of the property and construction materials.

Another participant raised the question of where to begin regarding land and property tax reform. i.e., whether it should start by first improving governance or improving revenue collection for service delivery. Another participant responded to the question by mentioning that building trust and enhancing governance is a long-term upfront investment, which needs to be made at the political and administrative

levels to improve revenue collection for service delivery. Hence, there is need to work with partner governments and demonstrate to them that good governance approach is a part they need to take and stick with because improvement in revenue collection will only be sustainable if principles of good governance are taken into consideration.

The moderator asked Antony to enlighten the participants based on the example of Afghanistan how revenue increased through reform while expenditure in development did not increase as expected by the change model of the programme. Antony responded by saying it is noteworthy that governments do not always have good intentions. In the case of Afghanistan, the changes which occurred came from a source external to the authorities. The main challenge, thus, is to incentivize authorities to change their perceived self-interest by making it clear that if revenue collected does not flow back into public investments, revenue will decrease due to the lack of development progress that constituents will sense. Hence, advocacy is key to make sure that governments take the right decisions to sustain revenue from land and property taxation.

Another participant mentioned that in South Africa there is a non-uniform property tax system. A recent case in Cape Town showed that buildings developed outside the planning scheme were not taxable as they were not part of the regulatory system. This is an issue of governance and shows the need for reform to regularize such buildings. Moreover, the participant alluded to the importance of creating social compacts with all relevant stakeholders to normalize and regularize such building and for governments to be more incentive driven and in return, as an outcome, introduce a property tax system. The example of Afghanistan in terms of organizing community mobilization is something that is being thought about in South Africa as a way for all stakeholders to be part of the conversation to regularize land and property tax systems.

From the chat box, another participant wanted to understand the role that national and local governments have and the pros and cons of centralization and decentralization in land and property tax. Moreover, given it is often the case that local government depend on transfers from national governments, how can the transfer system be reformed to incentivize local government to raise more Own-Source Revenue (OSR)?

In response it was mentioned that all these issues need to be contextualized, whereby local norms will come into play and be integrated within land and property taxation systems using technology and modern solutions. The presentation on Afghanistan also showcased how non-eviction certificates support regularization, which can have a positive knock-on effect in terms of development.

Open Discussion and Concluding Observations – Facilitated by the Moderator

Paul Smoke: A fundamental question is the importance of devolution in land and property tax. It is noteworthy note that there is no country where sub-national governments have full control. The trick of getting governance and accountability right is to ensure a correct balance between central regulation and oversight and local autonomy. There are factors that need to be standardised as they must meet national

goals. However, going to full devolution in some developing countries may cause problems because local governments are not prepared to manage resources such as capacity, particularly if there is no downward accountability. Hence, getting the right starting point through a national strategy might be the solution. On another note, to get the right starting point, one needs to improve governance, revenue, and service delivery at the same time to understand why things are or are not happening then introduce corrective measures.

Larry Walters: We seem to re-learn lessons when we face new set of challenges. A more solid view is needed on where to start i.e., negotiating with key persons – which will depend on context. What is needed is a set of tools or strategy to ask a set of questions to evaluate shortcomings and possible challenges in raising, collecting, and spending local revenue. Ultimately sustainable change calls for local involvement.

Lennart Fleck: Many times, revenue increments that are generated do not trickle down to service delivery. This seems a challenge throughout many countries. The common starting point would be to strengthen good governance by incentivising governments to provide service delivery when revenue increases to ensure sustainability in revenue.

Antony Lamba: The idea of where to start between service delivery and governance is that we need to take into consideration the relationship between central and sub national governments with citizens. If reforms are increasing revenue generation, that needs to be coupled with service delivery and better governance. Reform objectives cannot only be framed to increase revenue alone and presume that development spending will therefore increase. On another note, instability is not good for revenue generation, whether fragility is localised or at national level. This is because leadership change or leadership instability at local or national level will decrease revenue generation as seen in the context of Afghanistan.

Peadar Davis: Clarification and strengthening of mandates for all stakeholders in revenue collection and expenditure should be a great place to start. The stronger the mandates are enshrined in law the better. There is a requirement to improve circumstances of revenue expenditure and local governments to be entrepreneurial by having a vision. Leadership is crucial for this endeavour regardless of whether it is elected representatives and/or technical officials. Technology also allows to get quick results and provide a starting point to then move into the bigger challenge of governance.

Comments and Questions

During the discussion, additional chat box comments and questions were posed by the participants. These are summarized as follows:

Comments:

- There is a need to demonstrate relative equity in assessment rather than absolute accuracy perhaps - what do my neighbors pay? What about across town?

- The question of compliance as a factor of impunity, and by extension the rule of law, is fundamentally one of good governance. This is seen in many contexts, not just in fragile states (where perhaps it is more pronounced).
- Not sure to what degree local governments can afford to link tax rates or increases to (geographically located) development projects - a road, a neighborhood, a park, etc. Such severe 'earmarking' of revenues would tie their hands and leave no funds for implementation of a strategic plan or overall city vision. So, while transparency is important, not sure that linking revenue streams to projects is helpful in the long term.

Questions:

- How can fairness, equity and trust be improved in, for example a property tax when there is no transparency in valuations undertaken or the publications of values?
 - Answer: Valuation approach itself and how it is communicated to taxpayers via demand notices is only one part of the overall perception that taxpayers have of the fairness of the tax. It seems that ultimately the overall level of perceived corruption, the extent of participation in overall government decision-making, the visibility of what property tax revenues are used for, etc. are all factors that will also impact citizen perceptions. To some extent it is important to acknowledge this multitude of factors that influence citizen perceptions of equality in relation to the property tax, since otherwise we would not be able to take practical approaches to valuation that might be less fair - but ultimately the only feasible approaches in low-capacity contexts...
- Is it fair to say that a major purpose of accurate transparent valuations is to show the public that the tax burden is fairly distributed? What else is needed to reach this objective?
 - Answer: Part of the problem is the ability of the SNG to publish the assessed values or make them available to the public. Usually in large books!!

Subsequent reflections:

In addition, the following noteworthy thoughts were sent by Larry Walters, shortly after the meeting:

As I have been reflecting on the conversation, I wonder if the following would be a useful approach to the question of where to start with the broader questions raised today. Our previous “Where to Start” guide³ was focused narrowly on the question of land-based finance. But the issues raised today are broader. Meaningful and lasting change begins with someone perceiving a need for change or the conversation would never arise. That provides a starting point. The place to start is not with governance, revenue or expenditures. It is with the people who see a need for change. From the perspective of that “someone”, what needs to change?

- Does the community need improved public services generally? Why?
- Does the SNG need additional revenue to meet growing or changing needs?
- Does the SNG need to provide better accountability for resources received and expended? To whom?
- Does there need to be more broad-based participation in local governance?
- Does the community need to respond more effectively to the needs of vulnerable populations?

³ *Where to start? A Guide to Land-based Finance in Local Governance*. Available at <https://gltn.net/download/where-to-start-a-guide-to-land-based-finance-in-local-governance/?wpdmdl=15917&refresh=5ebd51297bc011589465385>

- Has something changed in the institutional environment that requires change at the local level?

The perceived need for change likely focuses attention on a desired outcome. Even if the answer to the question of “what needs to change” is “all of the above”, it should be possible to prioritize and identify connections. Improving service levels may require first improving revenues. Improving governance may first require improving accountability processes and systems.

The key it seems is to start with the handful of people who see a need for change. From that individual or small group, collaborations and coalitions can be built to support initial incremental changes in the most pressing (from their perspective) domains. Those initial efforts may be within existing governmental institutions, but I think it more likely that changes in governance systems is more often the result of external change movements than any internal source of change. This has certainly been the case with social movements in the US and elsewhere.

Often, the impetus for change comes as an extension of the activities of churches or other non-governmental social organizations. Two examples from US history.

- 1) Public education was initiated in response to a perceived need for both education and moral direction. Middle class families saw it as a way to advance but also instill Protestant values. It was also seen as a way to save immigrant children from bad influences and “bad parenting”. Government institutions responded to external groups calling for change. That pattern has continued in various education reform efforts since. These “reforms” were eventually picked up and championed by policy makers within government, but they all started from outside groups. (Not all of these efforts were or are beneficial, unfortunately)
- 2) Civil service reforms came largely from external discontent with the spoils systems then in place. Change was advocated over a number of years by local opinion leaders outside of government.

ANNEXES

Annex 1. Attendance list

Name	Organization	Email Address
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Annex 2. Presenters

SESSION 2: PRESENTERS AND FACILITATORS

Name and Institution	Role and Topic	Brief Bio
<p>Paul Smoke, NYU Wagner Graduate School of Public Service</p> 	<p>Presenter: <i>“The Political Economy of Government Finance: Reading Between the Lines”</i></p>	<p>Paul Smoke, Professor of Public Finance and Planning and Director of Global EMPA, teaches courses on public finance, development planning, governance and development assistance in developing countries. His research and policy interests include urban and regional development and the political economy of fiscal reform and public sector decentralization. He previously taught in the International Development Program and chaired the Master in City Planning Program at MIT, and he worked as a resident policy advisor with the Harvard Institute for International Development in Kenya and Indonesia. Smoke is a Senior Research Associate at the Overseas Development Institute (London), serves on the Economic Advisory Council of the Millennium Challenge Corporation and the Advisory Board of the Local Public Sector Alliance.</p>
<p>Victoria Delbridge, International Growth Centre</p> 	<p>Presenter: <i>“Building Blocks for Success”</i></p>	<p>Victoria Delbridge is the Head of the International Growth Centre’s <i>Cities that Work</i> initiative. She is working with Paul Collier, Ed Glaeser, Astrid Haas and Tony Venables, to develop a network of economists, urban planning practitioners and policymakers to translate economic research into clear urban policy guidance. Victoria holds an MSc in Economics for Development from the University of Oxford, and a BSc in Environmental and Geographical Science and Economics from the University of Cape Town. Prior to her Masters at Oxford, Victoria was an economist at the Western Cape Department of Economic Development and Tourism in South Africa. Her current research areas include urban land use planning, public infrastructure and service provision, urban employment, municipal finance and city-level data strategies.</p>
<p>Antony Lamba, UN-Habitat</p> 	<p>Presenter: <i>“Safayi Governance in Afghanistan: Fragility in Focus”</i></p>	<p>Antony Lamba is Chief Technical Adviser at the UN-Habitat Regional Office for Asia and Pacific, based in Afghanistan. He has 24 years professional experience working in the national land organisation Kenya and managing land and urban governance projects in Africa and Asia. He provides technical assistance for the development of land legislation and policy, land information systems, and the delivery of land services including in informal settings. He has spent the last 15 years in the field delivering donor-funded projects to rehabilitate settlements affected by natural disasters, to re-settle displaced populations, to prevent land conflicts, to enhance land tenure security, and to improve municipal finance, urban planning and delivery of basic urban services among others. Antony’s field experience has primarily been in post-conflict and fragile contexts in Somalia, South-Sudan, Liberia and Afghanistan. He holds a BSc. degree in Land Surveying from the University of Nairobi, and a MSc. degree in Geo-information Management from the International Institute for Geo-information Science and Earth Observation (The Netherlands).</p>

<p>Discussant: Peadar Davis (Ulster University)</p> 	<p>Discussant</p>	<p>Peadar Davis is a Chartered Surveyor and real estate academic at Ulster University. He specialises in research, consultancy and training solutions for property valuation and taxation in developing and transitional jurisdictions. He is currently acting as Own Source Revenue Specialist for UNIDO in India and for UN-Habitat examining Fragile States, and as a Valuation Expert for the World Bank in Uzbekistan. He has previously worked for donors and Government clients in the property taxation and valuation area in the UK, India, Uganda, Kenya, Tanzania, Ethiopia, Dubai, Egypt, China, and Kosovo. He is also involved in research concerning built environment sustainability, infrastructure financing, urban resilience, disaster recovery and critical infrastructure protection. Peadar is the Managing Editor for the Journal of Financial Management of Property and Construction and Director of Global Research at the Centre for Appraisal Research & Technology.</p>
<p>Shipra Narang Suri, UN-Habitat</p> 	<p>Welcoming words</p>	<p>Dr. Shipra Narang Suri is an urban planner with a Ph.D. in Post-War Recovery Studies from the University of York, UK. She leads UN-Habitat's Urban Practices Branch, which is the hub for UN-Habitat's normative work and the home of its portfolio of global programmes. The work of the Branch covers all major areas of UN-Habitat's work such as national urban policies; legislation and governance; urban planning and design; planning and health; public space; urban regeneration; land, housing and shelter; urban economy and finance; urban basic services; safer cities; human rights and social inclusion. Shipra is also the senior advisor within UN-Habitat for local governments and their networks. Shipra has extensive experience in advising national and local governments, as well as private sector organisations and networks, on issues of urban planning and management, good urban governance and indicators, liveability and sustainability of cities, urban safety, women and cities, as well as post-conflict/ post-disaster recovery. She has worked with the United Nations, specifically, UN-HABITAT, UNDP, and UNESCO, as well as international NGOs such as World Vision, and private sector organisations, for over two decades. She is a regular public speaker at national and international fora, and has several publications to her credit.</p>
<p>Jean Du Plessis, UN-Habitat</p> 	<p>Moderator</p>	<p>Jean du Plessis is a land specialist based in the Land, Housing and Shelter Section of UN-Habitat, Nairobi. He draws on more than 25 years of experience in the areas of land, housing, human rights, forced evictions and development. He has previously held positions in local, national and international NGOs, the South African government's land restitution programme, and the UN Land and Property Unit in Timor-Leste. He has country experience in South Africa, Namibia, Zambia, Zimbabwe, Botswana, Rwanda, Ghana, Uganda, Kenya, Tanzania, Egypt, Palestine, Timor-Leste, Cambodia, Thailand, Indonesia, Haiti, Nepal and Iran; and has produced a variety of reports and publications on land-related issues. Jean has been with UN-Habitat since 2011, leading on the continuum of land rights, land-based finance, land readjustment and capacity development. Jean holds an MA with Distinction in Political Philosophy from the University of Stellenbosch.</p>

Annex 3. Presentation slides

Presentation 1: The Political Economy of Government Finance: Reading Between the Lines (Paul Smoke, NYU Wagner Graduate School of Public Service)

NYU | WAGNER

Land-based Finance Learning Sessions
Leveraging Land for Delivery of Services, Building the Social Contract and Promoting Peace and Security

Series 2, Session 2, 14th March 2022
"The role of governance in optimizing local revenue collection for equitable delivery of services and building the social contract"

THE POLITICAL ECONOMY OF SUBNATIONAL GOVERNMENT FINANCE: READING BETWEEN THE LINES

Paul Smoke

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THE SNG FINANCE CHALLENGE **NYU | WAGNER**

- Strengthening subnational government (SNG) finance has received much **attention in developing country decentralization reforms** for decades
- Well-defined public finance principles provide a basis to select and design an **appropriate level and mix of SNG revenues**
- In practice, however, SNGs often:
 - **Have few productive revenues and limited control over them;**
 - **Underperform on revenue collection;** and
 - **Are highly dependent on intergovernmental fiscal transfers**
- Despite a high profile, a clear framework, and many reform efforts, SNG revenue structures and performance **too often fail to meet needs or expectations** (even in some cases where normative principles have been followed)

WHY A THEORY-PRACTICE DIVIDE? **NYU | WAGNER**

- SNG revenue design is shaped by **normative technical principles** with a narrow focus and a tendency to standardize
- **Even technical decisions are challenging** given data constraints and tradeoffs among some principles
- **Principles must be used in very diverse country contexts:**
 - **Institutional structures and political systems vary** in ways that affect what is desirable and feasible
 - **Economic realities** (limited/narrow bases, poverty, etc.) constrain SNG fiscal performance (although unevenly--less in urban areas)
- **Revenue policies may be fragmented/inconsistent**, e.g., fiscal transfers may disincentivize SNG revenue collection
- Focus on design without **pragmatic implementation**
- Generally insufficient analysis of **why certain desired behaviors are or are not happening on the ground**

NEGLECTED ISSUES (NATIONAL) **NYU | WAGNER**

- Fiscal decentralization has deep **political dimensions that can limit adopting technically optimal reforms**
- National politicians support empowering SNGs when it **serves their interests and there is often reluctance**
- National responsibility for **detailed design/implementation falls to ministries/administrators** rather than politicians
- **Different ministries have varied priorities** that may conflict:
 - **Local government oversight ministries**
 - **Agencies with a government-wide mandate:** finance, planning, etc.
 - **Special purpose ministries:** urban, rural, etc.
 - **Sectoral ministries:** education, health, transport, water, etc.
- **International development agencies can reinforce such ministerial inconsistencies** (in aid dependent countries)

NEGLECTED ISSUES (SUBNATIONAL) **NYU | WAGNER**

- **SNG accountability** is often overlooked or fragmented--need balanced accountability relationships with **intermediate-tier governments and constituents** (upward/downward)
- **Common focus on SNG elections**, but electoral systems must be credible, and **electoral incentives may limit revenue generation**, e.g., elected officials may prefer to remain dependent on transfers rather than tax constituents
- **Elections are a blunt accountability instrument, so other mechanisms are needed:** information/education initiatives, participatory planning and budgeting, social auditing, etc.
- But such approaches can be **pro forma and may also be subject to elite capture**, corruption, weak capacity, etc.
- The critical role of **horizontal accountability** is often neglected: local council relationships with local staff

SUBNATIONAL TAX COMPLIANCE **NYU | WAGNER**

- **Evidence on SNG tax compliance indicates that it is positively related to:**
 - Ability to pay
 - Perceived probability of prosecution
 - Perceptions of fairness in treatment by local government
- **Tax compliance is negatively related to:**
 - Lack of satisfaction with local public services
 - Excessive taxpayer harassment
 - General mistrust of local government
- Evidence is limited but some studies suggest that citizens would be **willing to pay more local taxes if local governments would do more** for the local community

BROADER INSTITUTIONAL LANDSCAPE NYU WAGNER

- Subnational governments are often not the only local actors with public sector functions and funding
- Devolved systems exist in parallel with deconcentrated administrations, often with departments in the same sectors without clearly distinguished responsibilities
- Special purpose entities with varying degrees of independence may have full or partial responsibility for delivery and financing of one or more specific services
- Large urban areas may have a single elected local government or multiple with independent governments
- Willingness of constituents to pay local taxes may be compromised if unclear accountability channels leave citizens unsure of what to expect from local governments

WHAT CAN SNGS DO? NYU WAGNER

- SNGs need to be pro-active to do what they can within legal constraints, and citizens need to hold SNGs accountable
- Choose a viable/pragmatic starting point: begin with a locally determined priority and with contextually appropriate and politically acceptable reforms that maximize chances of success and build a foundation for further progress
- Raise awareness: appropriate use of information and education campaigns for businesses and citizens
- Engage citizens/voters/taxpayers: Build trust with appropriate use (in local conditions) of participation/oversight mechanisms, user committees, partnerships, etc.; **better link local revenue payments to local service delivery**
- Risks of political capture of the local strategy, but reformers can try to be aware of these, and transparency and broad-based local engagement can help

KEY TAKEAWAYS NYU WAGNER

- Factors beyond technical considerations affect how intergovernmental/SNG finance reforms are pursued/performed
- National/state/provincial political dynamics are characterized by incentives that may support or constrain SNG fiscal performance (and may change over time)
- National/state agencies with competing missions/perspectives may pursue conflicting agendas (reinforced by donor agencies) that affect revenue availability and use
- Complex local political and institutional realities can severely constrain the effective implementation of even an “optimally” designed intergovernmental fiscal system
- SNGs need to engage local businesses and citizens to create a better service delivery-revenue generation link

Presentation 2: Safayi Governance in Afghanistan: Fragility in Focus (Antony Lamba, UN-Habitat)

LAND BASED FINANCING IN FRAGILE CONTEXTS

1. City for All Program (2016-2021)

Objective: Increase sustainable municipal revenues and strengthen urban management for inclusive service delivery and local economic development.



ښار د ټولو لپاره
شهر برای همه
City for All

2. Land Based Finance in Fragile States Project (2020-2022)

Objective: Good practices in land and property taxation in fragile states are consolidated, scaled up and institutionalized as a contribution to local service delivery.

Increasing safayi revenues

Challenges

- Limited safayi base/coverage
- Outdated valuation roll
- Voluntary registration for safayi
- Constrained billing



Key reforms

- Revisions to safayi regulation e.g. exemptions, appeals, penalties on defaulters, etc
- Survey and registration of all properties eligible for safayi
- Market-based assessment of taxable value
- Billing – automated billing; distribution of invoices



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Innovative approaches

- Elected Gozar (neighbourhood) Assemblies registered with municipalities to strengthen civic engagement
- Non- eviction rights (occupancy certificates) for unregistered properties to improve tenure security
- One stop shops (billing, appeals and banking) established in municipal offices for efficient safayi services



Number of properties paying safayi fees

Municipality	Pop (2018)	2018	2019	2020	%
Kandahar	490,820	3,527	9,748	13,090	271%
Herat	612,877	-	5,284	6,306	19%
Mazar-i-sharif	550,163	6,315	6,335	12,714	101%
Jalalabad	260,212	3,110	4,503	4,620	49%
Bamyan	14,054	4,186	4,997	4,750	13%

Safayi revenues per capita (\$)

Municipality	2016	2017	2018	2019	2020	%
Kandahar	2.3	2.7	2.6	3.9	3.4	48%
Herat	3.4	2.5	2.4	3.6	2.3	-32%
Mazar-i-sharif	1.2	1.6	1.2	2.4	2.1	75%
Jalalabad	2.0	2.3	2.2	4.4	2.5	25%
Bamyan	3.1	3.1	4.0	14.7	9.2	197%

Safayi compliance by property value (2021)

Property value (Afs)	Residential	Commercial
>3 million	19%	23%
2-3 million	20%	26%
1-2 million	31%	27%
0.5-1 million	31%	24%
50k-0.5 million	33%	33%

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Providing services

Challenges

- Municipalities accountable to central govt, not to tax payers
- Municipal budgeting process not inclusive
- Safayi revenues not traceable to source; no linkage with expenditure



Key reforms

- Publication of safayi collections and expenditure
- Participatory budgeting through municipal advisory boards
- Targeting budget allocations for infrastructure and services as per gozar collections



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Municipal development expenditure per capita (\$)

Municipality	2016	2017	2018	2019	2020	%
Kandahar	12.8	14.1	10.4	8.2	11.4	-11%
Herat	13.5	10.9	9.1	9.6	11.2	-17%
Mazar-i-sharif	9.8	10.4	11.8	8.7	10.0	2%
Jalalabad	18.9	16.2	15.6	24.0	14.9	-21%
Bamyan	91.9	84.0	48.1	76.2	54.4	-41%

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Lessons learned

Reconstruction/development phase

- Good governance (incl. civic engagement, fair and transparent reforms and improvements in admin/tech capacities) enhances confidence in government institutions e.g. safayi contribution to total OSR grew from 15% to 24% between 2016-2019, while total OSR grew by 41% in the same period
- Increased revenues do not necessarily translate to increased development expenditure e.g. total OSR grew by 41% between 2016-2019, while development expenditure in the same period reduced by 17%
- The political/economic elite (high value property owners) tended to be the bigger safayi defaulters (see compliance table above)

Conflict phase

- Political stability is critical for LBF. As state authority diminished, municipal staff abandoned posts, residents focused on survival e.g. while average safayi compliance was 43% between 2016 and 2019, it dipped to 31% in 2021

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Presentation 3: "Building Blocks for Success" (Peadar Davis, Ulster University, on behalf of Victoria Delbridge, International Growth Centre)

March 2021

Land-based finance learning sessions:

The role of governance in optimising local revenue collection for equitable service delivery and building the social contract

Building blocks for success

Victoria Delbridge, Head of *Cities that Work*



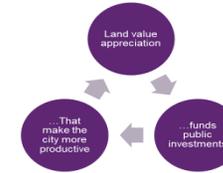
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The Cities that Work Initiative

- A **synthesis of research harnessed for practical application**
- **Committed network** of individuals with a shared vision for urban policy
- Led by a **Council of leading policy makers and academics**
- Work in **countries** across Africa, Asia and (sometimes) Latin America
- Overall focus on four thematic areas:
 - Urban land use
 - Urban infrastructure, housing and public service provision
 - Firm development and employment in cities
 - Municipal finance and urban governance
- Outputs include:
 - Demand-led **policy papers and case studies**
 - **Thematic workshops** for policy makers
 - **Research commissioned** on key urban issues/projects

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Overview



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The role of governance:

- Organisational structures
- Technology and capacity
- Leadership & change management

3

Governance structures

- **Functional**
 - Central government coordination
 - Departmental focus
- **Spatial**
 - Administrative boundaries vs city boundaries
 - Securing land on peri-urban fringe

E.g. Kampala Capital City Authority

- National government entity with executive decision-making powers
- Split revenue and expenditure departments



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4

Capacity & technology

- Prioritisation of tax lines
- Prioritisation of large taxpayers
- Administration should be fit for capacity, complexity comes at a cost.
 - Identification
 - Valuation
 - Billing
 - Collection
 - Enforcement



E.g. Ghana – why does revenue management technology help?

- Citizens have more confidence in authority?
- Citizens trust tax collectors more?
- Tax collectors took fewer bribes due to monitoring?
- **The system enable better identification and targeting of taxpayers?**

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Leadership & change management

- Leadership
- Vision and strategic planning
 - Trust & credibility
- Change management:
- Internal capacity building
 - Social contract with citizens
 - Overcoming vested interests



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Key take-aways

1. Governance structures need clear functional and spatial mandates, as well as avenues for coordination.
2. With low capacity, prioritization of tax lines and taxpayers is key.
3. The administration of land and property taxes, including valuation, needs to be fit for context.
4. Technology is an important **tool**, but political will and system reform needed concurrently.
5. Strong leadership is needed to build internal capacity, strengthen the social contract with citizens and overcome vested interests.

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Resources...

- Financing Sustainable Urban Development: <https://unhabitat.org/online-reports/financing-sustainable-urban-development>
- Land and property taxes for municipal finance: https://www.theigc.org/wp-content/uploads/2018/11/Land-and-property-taxes-policy-paper-high-res_designed.pdf
- Making the most of urban land: <https://www.theigc.org/publication/making-urban-land/>

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