LESSONS LEARNED FROM PERL AND PARTNERS' RESPONSE TO THE COVID-19 CRISIS

Samuel Sharp,
Tochukwu
Nwachukwu,
Sripriya Iyengar
Srivatsa

30.03.2021

Our Profile

Partnership to Engage, Reform and Learn (PERL)

The Partnership to Engage, Reform and Learn (PERL) is a five-year governance programme, funded by the UK's Foreign, Commonwealth and Development Office (FCDO). The programme focuses support on governments, citizens, and evidence-based advocacy. PERL provides assistance to governments in the core areas of policy development and implementation. This is done by assisting them in tracking and accounting how these policies, plans and budgets are used in delivering public goods and services to promote growth and reduce poverty to the citizenry. The programme supports citizens to engage with these processes.

The PERL programme is being delivered through three 'pillars' which plan together to support sustainable service delivery reforms: Pillar 1. Accountable, Responsive & Capable Government (ARC); Pillar 2. Engaged Citizens (ECP); and Pillar 3. Learning, Evidencing and Advocacy Partnership (LEAP). The programme works at the federal level, in the partner states of Kano, Kaduna and Jigawa, and through regional learning and reform hubs in the South West, South East and North-East areas of Nigeria.

Disclaimer

The opinions expressed in this report are those of the authors and do not necessarily represent the views of the Foreign, Commonwealth and Development Office.

Contents

Acronyms and definitions

Acronym	Definition
ARC	Accountable, Responsive & Capable Government
BHCPF	Basic Health Care Provision Fund
CIT	Company Income Tax
COVID-19	Corona Virus Disease 2019
CSOs	Civil society organisations
DRM	Domestic revenue mobilisation
DFID	Department for International Development
ECP	Engaged Citizens Pillar
FCDO	Foreign, Commonwealth and Development Office
MDAs	Ministries, Departments, and Agencies
PERL	Partnership to Engage, Reform and Learn
PFM	Public Financial Management
PPE	Personal protective equipment
PWDs	Persons with Disabilities
SFTAS	State Fiscal Transparency, Accountability and Sustainability Programme

Executive Summary

The first case of COVID-19 in Nigeria was confirmed on 27 February 2020, with the first lockdown orders issued on 30 March 2020. The pandemic and resultant containment measures have had far-reaching socio-cultural, economic, financial and political implications, globally as well as in Nigeria. For the Partnership to Engage, Reform and Learn (PERL) and its partners, the pandemic has required considerable adaptation of their strategic approach and working practices. This report reflects on how COVID-19 changed the operating context for PERL's partners, how PERL responded and what lessons have been learned across delivery teams.

For government partners, the most substantial impacts have been to budgets, struck by falling oil prices and reduced economic activity. Universally, states have had to adjust budgets and reforecast, revising budgets downwards and shifting the focus of expenditure towards healthcare. The World Bank's State Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme has generated powerful incentives for this budget revision, which PERL has been able to work alongside. A range of new governance structures – such as public response committees and task forces – have been established to deal with various aspects of COVID-19 policy, and PERL has had to grapple to maintain its ongoing engagement with these.

For civil society organisations (CSOs), the closure of offices from 30 March 2020 has changed the nature of engagement with government. CSOs often developed innovative approaches to maintaining access, including use of social media and direct calls. But the shift to virtual working has been challenging for many CSOs, both in terms of covering the costs of data for virtual meetings and the risks of disengagement and marginalisation for some organisations.

In response to this changed context, from March 2020 PERL began to restrategise. The flexible nature of the programme's workplans, progress markers and budgets enabled activities to be adjusted in a relatively timely manner, with a new workplan approved by the end of April 2020. Central PERL management developed a COVID-19 response strategy which provided a broad framework for adaptations, but allowed substantial autonomy to state and regional teams to lead on reprioritisation according to their understanding of the local context. This was valued by both management and delivery staff. Challenges manifested themselves more in effectively delivering on these adapted workplans than in the process of restrategising – due to two rounds of budget cuts, the merger of DFID and the FCO to form the Foreign, Commonwealth and Development Office (FCDO) and the difficulties of engaging partners virtually.

Overall, the pandemic undoubtedly delayed activities (by roughly three months for deprioritised areas of work), but resulted in an array of new, tailored interventions under its broad categories of work. Interventions relating to the health sector became more prevalent, as did work supporting budget adjustments. Domestic resource mobilisation and education interventions were often adjusted to be more relevant to the COVID context or experienced delay. The report provides short illustrative case studies of PERL's adaptations to: support budget revisions; work with media partners on COVID-19 sensitisation; tracking and advocacy for palliative distribution; and support for the introduction of tax relief. There is some evidence, albeit partial, that PERL was able to take advantage of windows of opportunity offered by the pandemic to drive ahead with certain ongoing reform initiatives.

Some challenges with PERL's processes were amplified by the move to work virtually. Most notably, difficulties in ensuring a coherent approach to activities with other development partners, highlighted through some returning to physical meetings before others; and the need to streamline internal communications and meetings to reduce time burdens on staff.

The report concludes with some general strategic and operational lessons for effective adaptation to a crisis.

Operational lessons:
1. The crisis encourages innovative ways of working which have continued relevance beyond the immediate response.
2. Changes in modalities of working can unsettle relations with partners, so expectations need to be managed carefully.
3. Managing time burdens on staff is key to effective adaptation.
4. In a crisis, personal connections are even more important to maintaining engagement than in usual circumstances.

Strategic lessons:
1. COVID-19 has confirmed the long-standing perception that a crisis presents windows of opportunity, and PERL's agility allowed it to open some of these windows.
2. Yet, flexibility carries risks of overextension or acting outside one's comparative advantage.
3. During times of crisis, the risk of sub-optimal duplication and overlap between development programmes and partners increase.

Section One: Introduction

COVID-19 is an unprecedented crisis which has presented unique challenges to PERL, a five-year governance programme in Nigeria funded by the FCDO. The programme focuses support on governments, citizens and evidence-based advocacy. PERL provides assistance to governments in the core areas of policy development and implementation. This is done by assisting them in tracking and accounting for how these policies, plans and budgets are used in delivering public goods and services to promote growth and reduce poverty. The programme supports citizens to engage with these processes. The PERL programme is delivered through three 'pillars' – Accountable, Responsive and Capable Government (ARC); Engaged Citizen (ECP); and Learning, Evidencing and Advocacy Partnership (LEAP). The crisis has required considerable adaptation to their strategic approach and working practices. The urgency and unpredictability of the crisis also means different approaches have been developed quickly in different locations. This report takes the opportunity to reflect on the programme's COVID-19 response and synthesise lessons learned across programme delivery teams.

The report outlines the story of how PERL adapted to the crisis between April and December 2020 – it details the impact of the crisis on PERL and its operations, while setting it in the broader context. Hence it touches on both the external context (governmental policy responses to the crisis, and how the crisis changed the context for the work of government, civil society and media) and the PERL internal context (how PERL restrategised and supported partners to adapt to the crisis). It is broad in scope covering health, socioeconomic and fiscal impacts, as well as changes in the level and type of service provision. Beyond the specific current context, the report also aims to explore what COVID-19 has illustrated about how PERL responds to an unexpected programming disruption, and what adaptations and innovations may have longer-term relevance for governance programming.

The report asks the following research questions:

- What are the policy measures adopted by Nigerian federal, state and local governments in response to COVID-19 and related economic crises?
- How has the COVID-19 crisis altered the context for the work of PERL's partners – government, civil society and media? Where is there emerging evidence that PERL has contributed effectively to support government and non-government partners' response?
- How has PERL adapted to the COVID-19 crisis? On the basis of initial evidence, which adaptations appear to be effective? What lessons can be learned about effective adaptation to crises and how can these be applied across the programme?
- To what extent did PERL's distinctive ways of working as a politically smart, adaptive programme contribute to supporting an effective response to COVID-19 crisis by Nigerian state and non-state actors? What are the internal mechanisms within PERL that enabled the project to effectively respond and support Nigerian partners?

The report does not take a rigorous comparative research approach, but instead aims to synthesise reflections and emerging evidence from across the programme. Availability issues limited the ability to comprehensively interview PERL staff and partners, so evidence is mainly drawn from analysing (extensive) existing PERL documentation across delivery teams. This includes documentation of Learning and Adaptation reflection sessions, and weekly reporting by PERL delivery teams, alongside other internal documents. From this review, along with consultation with PERL staff, key case studies

of PERL's support to partners were identified which are discussed in more depth in the report. Evidence from the document review was supplemented with a small number of semi-structured interviews with PERL staff ,[1] and a PERL-wide reflection session held on 19 November 2020.

---

[1] *The list of interviews is in Annex 1.*

Section Two: Policy responses to COVID-19

The COVID-19 pandemic has continued to have far-reaching socio-cultural, economic, financial and political implications globally as well as in Nigeria. The Nigeria Centre for Disease Control (NCDC) reported 155,417 cases of COVID-19 and 1,905 resulting deaths as of 27 February 2021 (exactly one year after the first case was reported). The figures are underreported due to poor testing. As of 27 February 2021 only 1,489,103 tests had been conducted for a population of 200 million. The federal and state governments' containment measures aimed at stemming the spread of the virus, in conjunction with the global oil price crash, have had a devastating impact on the economy. Nigeria's gross domestic product fell by 6.1% in the second quarter of 2020 and 3.6% in the third quarter, entering its second recession in four years (Munshi, 2020).

The knock-on effects of the pandemic and resultant containment measures are substantial, including: a significant decline in government revenue; weaker exchange rate; decline in net exports; rising inflation; declining domestic and foreign investment; declining consumption; rising levels of insecurity; upward pressure on unemployment and poverty; and widespread shut-down of businesses, while significantly reducing the size of operations of many others. **The fiscal impacts are among the most severe**. For example, **the statutory allocations to state governments from the federation account decreased from 560.5 billion Nigerian naira (N) in the original 2020 budget to N376 billion in the revised 2020 budget.** Similarly, borrowing costs have increased significantly, making it more difficult to finance the huge fiscal deficit of N6.1 trillion for 2020. This fiscal crisis has led to reduced public spending on health and education at a time when social protection needs are increasing. Part of the federal and state governments' policy responses include palliative measures (financial or in-kind support) for vulnerable groups that have especially felt the impact of the pandemic and restrictions on economic activity. However, there remain substantial difficulties when it comes to ensuring that the promised funds and support reach the poorest families.

To manage the public health response, **the Presidential Task Force on COVID-19 was established on 9 March 2020 and state-level task forces thereafter**. Later that month the Federal government closed schools and banned all international flights. **Lockdowns were issued for the Federal Capital Territory, Lagos and Ogun States on 30 March 2020, with other states soon following**. Further public health measures were introduced in May, including the mandatory use of facemasks, handwashing, social distancing in public places, a nationwide curfew, and the closure of businesses accompanied by the consequent issuing of work-from-home directives.

Media and interviewees report a **widespread lack of adherence to policies designed to restrict movement and social gatherings**, with the partial exception of lockdowns on interstate movements (described by PERL internal reporting in the South West region as only 'selectively effective').

Amid the paucity of funds and the drive to raise non-oil tax revenue for the country, the response of Nigeria's Tax Authorities to the unprecedented challenge has focused on increasing the adoption of technology to facilitate tax administration and compliance, extending timelines for the filing of returns, waiving of penalties and interest charges, among other administrative measures.

February 27
First confirmed case:

March 9:
Presidential Task Force for COVID-19 commissioned

March 18:
Travel ban on 13 countries. Lagos & Ogun ban mass gatherings and religious activities for over 50 persons

March 19:
Federal Goverment orders closure of schools

Lockdown Order: March 30.
Lockdown orders issued for FCT, Lagos & Ogun States

April 2 more states go into lockdown
Bauchi becomes the first state to go into lockdown. many other States followed

March 23 Travel ban:
International flights banned

April 20:
Domestic flights banned

May 6:
Domestic & international flights ban extended to June 7

May 2:
Nationwide curfew (8pm-6am)

May 4:
Mandaory wearing of face masks in public

May 18:
Extention of the Nationwide curfew to June 1

June 2: Modification of the nationwide curfew from the initial 8 pm – 6 am to 10 pm - 4am

Banks are now to resume their normal operations

Work to resume in government offices on Mondays through Fridays from 9 am to 2 pm.

Religious places to resume worshipping

July 27:
reopening of airports for local flights:

resumption of schools for returning students in secondary schools with the graduating set to resume first.
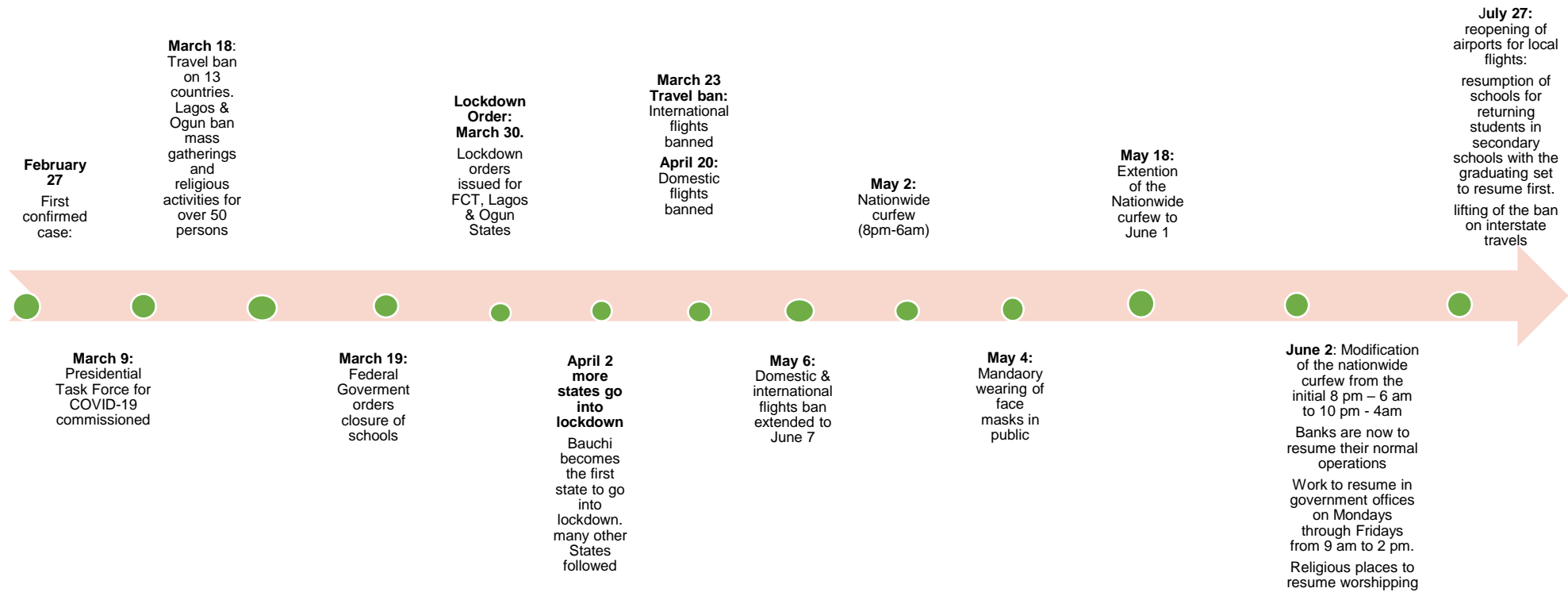
lifting of the ban on interstate travels

Figure 1: Timeline of Government policy responses to the COVID pandemic (2020), adapted by authors from Dixit et al. (2020)

12

Section Three: How
the crisis has altered
the context for
PERL's partners

Section Three: How the crisis has altered the context for PERL's partners

The pandemic and policy responses have dramatically changed the operating context for PERL's partners in government, civil society and the media. The pandemic has intensified pressures on the already weak administrative and service delivery capacity of state and federal governments, which have potentially generated new political dynamics and forms of engagement with regards to state–society relations. These dynamics will continue to shape the context for PERL's attempts to support public sector reform, accountable governance and effective service delivery. This section summarises reflections of PERL staff on how the pandemic has changed the context for their government and civil society partners, and how PERL can engage with them.

Impacts on government

Budgetary issues have had the most substantial impact on government partners. The challenge here is multifaceted, falling oil prices (triggered by low demand for oil due to COVID-19 disruption) have led to a reduced federal allocation to states. Combined with reduction in economic activity in response to COVID-19 (leading to reduced internally generated revenue). The precarious fiscal situation is exacerbated by COVID-19 response needs.

Universally, states have had to adjust budgets and reforecast, revising budgets downwards and shifting the focus of expenditure. In many states, capital expenditure was significantly reduced due to the need to deprioritise new and ongoing capital projects. In PERL's three partner states (Kaduna, Kano and Jigawa) recurrent revenue sources have been revised down by 33%, 29% and 17% respectively in 2020 (PERL, 2020b). The Federal Government of Nigeria (FGN) and the World Bank through the SFTAS Programme agreed a disbursement-linked indicator to reward states that will meet the requirements for 2020 budget revision in line with set criteria. States received a grant of $5million if they published online an approved, credible, COVID-responsive, amended 2020 budget by the end of July 2020. The amended budget would have to meet four major conditions: downward revision of the gross statutory allocation projection; reduction in non-essential overheads and capital expenditures; allocation of expenditures to COVID-response programmes for crisis and recovery; and identification of the financing sources to fully finance the budget deficit. This has generated powerful incentives, which PERL's work supporting budget revision processes has had to work alongside and accommodate. Of the 36 states, 35 met the disbursement criteria and received a total of $175 million (Ujah, 2020).

As was to be expected, **the pandemic has shifted the focus of expenditure towards COVID-responsive expenditure**. The pandemic and preventative policy responses have a knock-on effect on government service delivery. Multiple PERL delivery teams noted the risk that the pandemic could divert attention and funding away from the continued provision of essential health services (and that a lack of readily available personal protective equipment for frontline health staff exacerbates the

issue). Despite the provision of radio and television lessons during school closures,[2] unequal access to required technology hindered the transition to remote education (Amorighoye, 2020). According to World Bank data, in April and May 2020, 38% of households with school-age children reported that their children had not engaged in any educational pursuits in the preceding seven days (Oseni et al., 2020).

One outstanding question raised by PERL staff is the impact of the pandemic on the Basic Health Care Provision Fund (BHCPF) – the principal funding provision of the federal government for achievement of universal health coverage in Nigeria (PERL, 2020a). The release of funds has been slow, and some PERL staff reported how the implementation of the BHCPF has been deprioritised, with Ministry of Health attention switching to the COVID-19 response. However, others described how COVID and the resultant focus on health can be a window of opportunity for ongoing reforms. The PERL Federal team (PERL 2020h:17) described how 'the emergence of COVID-19 actually created the needed incentive for government to take the BHCPF more seriously [and that previously] the push [for reform] has always been from citizens and National Assembly but with the pandemic, Government has become responsive and pro-active'. Ultimately, the pandemic's impact on BHCPF is likely to depend on budget allocations to the fund as revenues fall.

The pandemic has also seen a range of new governance structures (such as public response committees and task forces) established to deal with various aspects of COVID-19 policy. Illustrative examples include Yobe State's COVID-19 'Preventative and Control Committee' co-chaired by the deputy governor and the health commissioner, and Abia State's six-person Economic Advisory Committee to develop an economic plan to reposition the state post-COVID. One interviewee described potential difficulties with PERL gaining access to such structures, as PERL is perceived as a 'governance' programme rather than service delivery, and so there has less funding support to offer. Where engagement with these new structures has been effective, it has often been through close coordination with other FCDO programmes, such as Lafiya (an FCDO health programme in Nigeria). In Jigawa, for example, PERL developed a coordination platform for all FCDO programmes in the state, where Lafiya could provide feedback from their access to the government task force.

PERL staff offered mixed views as to how COVID has impacted the accessibility and transparency of government, with a risk that emergency policy-making becomes less open to citizen input. In the South West for example, it was reported that 'the states hoarded the budget revision process from all those who were not in the core of government' (PERL, 2020f). This does not appear to be a restriction of access made necessary by the shorter timelines of emergency policy making: other states reported how the virtual budget revision process offered greater opportunity for citizen participation. There were also mixed views from PERL staff on the impact of accessibility of government officials. On the one hand, schedules were tight for government officials during the pandemic (especially those, such as health commissioners, more directly involved) limiting willingness to engage with programmes such as PERL. On the other hand, other interviewees described how the shift to virtual working can actually cut through some traditional bureaucracy of meetings with government officials: citizen groups were able to get quicker engagement through phone calls or social media than previously when they had to write to arrange in-person meetings. Other transparency concerns include the relaxation of procurement guidelines to accommodate emergency procurement.

---

[2] *Schools were closed indefinitely in mid-March 2020, with the first students only beginning to return in late July.*

Impacts on civil society

One substantial impact on civil society is how the closure of offices changes the nature of engagement with government. CSOs often developed innovative approaches to maintaining engagement, including use of social media, WhatsApp, direct calls, and working with radio stations and other media outlets. However, the consensus among multiple interviewees was that the shift to virtual working was very challenging for CSOs. Concerns raised include the need for civil society staff (often volunteers) to rely on personal data to attend virtual meetings. There is also the risk that the move to virtual meetings further excludes marginalised groups (such as persons with disabilities and rural women), who may not have access to the technology needed. Where CSOs maintained engagement throughout the pandemic, this was often through existing partnerships and coalitions (such as the Tax Justice Network in Kaduna, or the Network of Yobe Civil Society Organisations). PERL has encouraged CSOs, such as those representing persons with disabilities (PWDs) in Kano State, to form coalitions to better engage with government COVID-19 taskforces.

PERL civil society and media partners also took on a range of new activities related to COVID-19. **There was a variety of work around palliatives** (food and cash for targeted groups to alleviate the impacts of the pandemic and related lockdowns), **supporting their distribution or advocacy for inclusion of excluded groups**. The Ogun civil society partnership provided palliatives for widows and vulnerable people, for example. Inclusion of persons with disabilities was a focus for a lot of PERL's partners work (see case study two below). **There was also much media work (mostly funded by development partners) to sensitise the public to COVID-19 and address misconceptions and stigmas**. This included the development of simple infographics and their translation into local languages and the organisation of public dialogues. Other CSOs worked on tracking policy implementation, for example in Yobe State CSOs monitored compliance with government regulations on border crossing and tracing those who had travelled across states.

Much of the civil society response appears to have been channelled through existing or new civil society partnerships and coalitions. Health advocacy groups formed partnerships to coordinate messaging – on the seriousness of the situation, on associated stigmas, and on government programmes and relief measures – delivered through radio shows, television and social media. Women's groups worked to address the issue of increased domestic violence in the lockdown period, largely through talk shows and community level organisation of citizens. Some interviewees suggested that the pandemic itself may actually encourage greater collaboration (both among government and civil society actors). The South East delivery team reported that 'the COVID-19 situation got the [South East Governor's Forum] to think in an inclusive way since COVID-19 was a common problem'. Platforms in the South East are working together more than ever before [...] due to the fact that all partners across the South East states are focusing on one issue.'

It has also been important for CSOs to have representation on Government COVID-19 taskforces and response committees. Civil society representation on such committees has been a major source of information to the public via social media. PERL has been able to assist civil society in advocating for such a role, for example In Ekiti State PERL was able to successfully support advocacy for two civil society members to be co-opted into the state's taskforce. PERL South West delivery staff suggested that PERL as a whole could fruitfully do more of this advocacy and technical support for civil society representation.

Section Four: How PERL has adapted to the COVID-19 context

The internal process of restrategising and adaptation

When the pandemic broke out in March 2020, PERL had already submitted its Year Four workplan to DFID (now the FCDO). However, the need to revise activities in line with the pandemic context was obvious. **Within two weeks in late March, following a DFID request, PERL management developed a strategy paper to set out a broad roadmap for the programme's COVID response**. The paper identified a number of immediate areas in which PERL could provide support, combining suggestions from both the demand and supply-side pillars of the programme. These included: supporting the review of the 2020 budget to prioritise health financing and implementing livelihood support, and leveraging on the World Bank SFTAS programme; assisting coordination across governments and ministries, departments and agencies (MDAs); facilitating the use of Information Communication Technology tools for engagements between governments, citizens and other stakeholders in lieu of physical meetings; and supporting partners' advocacy around the COVID-19 response, including 'facilitating accountability mechanisms [...and] enabling the participation of citizens' groups in the tracking and monitoring of efforts by the government' (PERL, 2020q: 2).[3]

The strategy paper also highlighted that, based on steers from DFID, **work on education, domestic resource mobilisation (DRM) and local governance would likely need to be scaled down or delayed**. PERL determined that DRM efforts were inappropriate given the economic disruption caused by the pandemic, with the programme's focus shifting from tax collection to tax relief in the immediate pandemic period. And education interventions were affected by mandatory school closures, with some work able to shift to supporting remote education. More broadly the strategy stated that 'interventions that require physical contacts with and amongst partners, including staff and [technical assistance] travel will be scaled down until government guidelines change' (PERL, 2020q: 4).

The strategy was operationalised by the individual delivery teams in different locations. While the strategy paper provided a menu of potential options and broad steers (as detailed above), it did not provide detailed guidance, instead relying on delivery teams' understanding of their own context. As a member of PERL management described 'at that stage we realised we could not just sit down here in Abuja and say that is what you need to do.' By the end of March 2020 delivery teams were asked to categorise, with justification, existing interventions in the workplan into three levels in the light of COVID: what can be delivered immediately; what needs to be delayed; and what needs to be stopped. Progress markers were shifted between quarters or dropped where immediate delivery was no longer plausible, as well as tweaked to reflect new areas of COVID-relevant work. Following review by PERL

---

[3] *The programme also produced a series of briefing and advisory notes between May and June 2020 which provided more detail on different elements of the COVID response (see PERL 2020a; PERL 2020b; PERL 2020c; PERL 2020d; PERL 2020e; PERL 2020k). The gender impacts of the pandemic were a particular focus,, including a women of change series that documented the programme's support to different female leaders and their role in managing the pandemic (PERL 2020w), and an advisory note on the effects of COVID-19 on gender-based violence (PERL 2020x).*

technical leads, an overall revised workplan was submitted to DFID on 14 April 2020 and approved two weeks later.

For delivery teams, adapting workplans involved detailed exploration of new entry points given the COVID context. The South West team described how they 'tweaked' their approach within existing intervention areas, based on multiple meetings across ARC and ECP discussing planned interventions one by one and how they relate to the changed context. Understanding of local context and political economy was key in identifying opportunities, with PERL leadership encouraging delivery teams to use political economy analysis tools and resources to identify what is feasible and what is not given the COVID context. The use of this tool was praised by staff: the 'PEA tool was quite supportive to us while we were at home. It became a routine to use and analyse scenarios. Plan and even engage. That had really helped us'. The Jigawa team also reported using power mapping and stakeholder analysis to identify 'low hanging fruit' among the emerging opportunities that COVID presented.

Examples of how individual teams adapted activities are numerous, and the key changes are mapped out in Annex 2. These adaptations go beyond tailoring ongoing initiatives and include PERL taking advantage of new engagements and opportunities generated by the COVID context. For example, at the Federal level, the Office of the Speaker of the House of Representatives approached PERL for technical support to update the Legislative Agenda of the 9th House of Representatives (2019-2023) and reprioritise the agenda in line with emerging realities given COVID-19. This opportunity provided PERL with 'the impetus to influence thinking and action at various levels to drive in most of the reform initiatives that the programme has been pushing over time'.

Ensuring the response to the pandemic was gender-sensitive was also important for PERL. In May 2020, PERL developed a 'Diversity, Gender and Social Inclusion Strategy' to draw attention to the disproportionate effects of the crisis on certain groups and provide suggestions of ways in which policies could better support women, aged people, persons with disabilities and vulnerable people living in existing humanitarian emergencies (PERL 2020d). Supporting advocacy for PWDs to be included in palliative distribution (see case study two) became a substantial element of PERL's response.

There were also opportunities for cross-PERL learning on the COVID response, although their utility is not explored here. These included quarterly learning and reflection sessions, and a programme wide lesson learning session on PERL's support to health service delivery organised by the federal team in September 2020. The latter provided an opportunity for delivery teams to share lessons from the different approaches they had deployed across locations to adapt health interventions in response to COVID-19. It also included representation from Lafiya (an FCDO health programme in Nigeria), intended to improve PERL-Lafiya coordination following a directive from FCDO.

How disruptive was the pandemic to PERL programming?

The **adaptive nature of PERL appears to have supported a relative smooth process of adjusting workplans in response to the pandemic**. Delivery staff interviewed did not report particular difficulties in this process. One commented that 'the programme itself is designed to be adaptive, it's not a logframe programme where making changes in the middle of an ongoing project is not easy to do. The programme permits it, both FCDO and PERL at national level also helped'. And another that the programme 'allowed us to be flexible in reviewing our workplans and adapting to the current situation', and that the programme's built-in flexibility (including around financial processes

and shifting budgets across quarters) 'helped to get those things moving fast and getting results'. In just a little over a month from the full outbreak of the pandemic in Nigeria, PERL had significantly revised its full workplan and progress markers, including a range of new activities, something unlikely to have been possible in a more rigid programme design.

Nonetheless, **the pandemic appears to have substantially disrupted PERL's work for at least three months.** From the information available to this research, it is difficult to provide a conclusive assessment of the extent of disruption. However, most delivery teams dropped entirely or delayed to quarter two (July–September 2020) at least one progress marker under each of the local governance, education and internal revenue intervention areas. Progress markers for budget and health workstreams were mostly kept in quarter one (April–June 2020) but tailored to incorporate elements of the COVID response (PERL, 2020s).

PERL staff felt that the programme was able to adapt sufficiently that the pandemic resulted more in a delay of activities than in a very substantial reduction in the programme's output. For example, one interviewee summarised: 'initially the responses [from partners] were weak, but then it kicked off and then later it's going down now in terms of people's enthusiasm to work virtually but we were still able to deliver on those project markers that we said that we will be able to deliver.' Another that '[strategies of engagement] were totally disrupted due to COVID-19 [and] we have had to come up with new ways of working', but that activities shifted from quarter one to quarter two were mostly delivered successfully, and by quarter three (October to December 2020) workplans had effectively adapted to working virtually.

The extent of disruption and delay depended on the nature of partners involved, and particularly their degree of computer literacy. The North East team described the success they had working with government Public Financial Management (PFM) counterparts, where the nature of financial management meant most of the work is already computerised. This was compared with work on policy and strategy, where 'the different ways of working slowed down the delivery of work' and with the House of Assembly where 'most of the members [had] pressing issues and they didn't want to use the virtual means, so getting them on board was an issue'. In general, delivery teams based in more rural areas also faced more difficulties in shifting to virtual working with partners.

The challenges that were reported by delivery staff had less to do with PERL's ability to reprioritise, but on the ability to effectively deliver on these adapted workplans. The three main challenges to achieving the adapted workplan raised by delivery staff were maintaining partner engagement virtually (see later section); time demands; and FCDO budget cuts. Some budget cuts imposed on the programme were pre-COVID and incorporated into the Year 4 revised workplan. However the programme faced two further rounds of budget cuts from May to September 2020 (equating to roughly a 20% budget cut in all) as the UK government cut aid spending in response to the economic impact of the pandemic on the UK[4]. Views differed on the impact of the budget cuts. Some delivery staff felt that the cuts hindered the programme's ability to maintain the engagement of partners virtually (e.g. through supplying data to attend meetings). Whereas PERL management felt that engaging partners virtually without additional financial support provided a good 'litmus test' of PERL's theory of change based on the 'diminishing dependency' of partners. And that given its unsustainability when the programme ends, regardless of the cuts, PERL would not want to provide such support to partners.

---

[4] *The programme then faced more major cuts in 2021*

Interviewees also described how the **extensive demands on staff time meant they were unable to adapt and take full advantage of opportunities**. As an interviewee explained, 'we try to adapt to see how we can engage those opportunities [presented by COVID-19] in a meaningful manner. However, because of the workload, these opportunities are missed. Even submission of reports has been delayed, not because the work was not done, but because of the recurrent virtual meetings'. One described how 'meetings may be coming from different angles even within PERL', and that 'we turned down most of LEAP's requested meetings because we have other pressing meetings'. Another interviewee described how the architecture of PERL, with different contractors and procedures across the different pillars, creates an 'additional layer of complexity and fancy footwork'.

How strategic was PERL's response to the pandemic?

A decentralised, local context led approach is inherent to PERL, and **allowing delivery teams to lead on adapting to the COVID context was key to PERL's strategy**. All PERL management interviewed were strongly committed to providing overall steers to delivery teams rather than being more directive. One member of leadership explained: 'This is a programme with different pillars geographically spread in different locations. That leads to a lot of space for different interpretations. But there has been a significant amount of trust developed in the capabilities and judgment of the various locations. If you give people a broad brief and broad direction, they can nuance and flex. The strategic direction is not lost.' This **decentralised approach was highly valued by all staff interviewed.** Both delivery staff and management valued the autonomy of delivery teams to make quick decisions about how to support partners in their context, without always having to get central approval, and felt this essential to effective adaptation to the pandemic.

However, a potential downside of this approach is that interventions can become dispersed across different locations, and/or less based on PERL's strategic priorities or comparative advantage. There is some initial evidence of this in PERL's increased work on health issues in response to the pandemic, and especially coordination with other FCDO programmes. One Kaduna team report (PERL, 2020f) stated 'PERL is not a health programme and needs to withdraw some of its health sector engagements since Lafiya has commenced'. Another staff member described how PERL struggled with collaboration within the health sector: 'I think there should have been collaborative work with other organisations working on health so that there will be proper coordination of things happening. Because different partners are supporting different things, so some things were being duplicated in some areas in terms of support [and] because of the virtual work it was difficult to get everybody on board in terms of coordinating the work.'

Challenges and opportunities in the shift to virtual working

The shift to virtual working led to fluctuating levels of engagement with partners. Virtual working was particularly challenging for partners who tended to have less knowledge of virtual tools and/or struggled to meet the additional costs of virtual engagement (such as subscriptions to video-conferencing software or data usage). The levels of effort and success when it came to virtual engagement fluctuated: a great deal of time was invested by PERL early in the pandemic to build partners' capacity to work virtually, and after a few months the benefits of this were seen in rising engagement levels. But PERL staff described how by late 2020 enthusiasm for virtual engagements had begun to wane. Other PERL staff members also described how the move to virtual working made collaboration and coordination across different partners working on similar issues more challenging and, especially in the health sector, this is likely to have led to duplication in some areas of support.

Most notably, relationships with partners became particularly challenging as lockdown was relaxed but PERL continued to work from home.[5] These challenges were amplified where there is a lack of coherence in approaches across FCDO programmes. One staff member described that 'when you tell [CSOs] about a virtual meeting, they would say that other programmes are physically engaging them. So we work in an uncoordinated manner, and if care is not taken, [PERL] will be seen differently'. The reduced in-person visibility of PERL has knock-on effects: 'communications come quite late to us because someone said they thought we were done with programming. Because we have been for so long behind the scenes, we have been left out of communications.'

The pandemic context also created demands for different forms of support to civil society partners. During the pandemic PERL could not rely on its usual in-person support to civil society partners (including providing refreshments during meetings and funding venues). The nature of civil society support shifted more towards technical support and facilitating linkages without these kinds of direct support. This was met with some resistance from partners. One PERL staff member described how 'on the field it's not been a good experience. Imagine me calling a partner and they ignored me; that has never happened before and so we are gradually losing [these connections] and we are no longer in touch with some of these partners.'

One delivery team described how during the pandemic PERL took up some responsibilities that civil society partners would usually have been encouraged to do themselves. And while that may appear to go against PERL's 'learning-by-doing' or 'diminishing dependency' approach, it helped to strengthen the partners' trust in PERL, and made them open to suggestions and other support from PERL. Some increased hands-on support was probably a consequence of the pandemic circumstances (for example brokering virtual meetings between government officials and civil society), but the necessity of virtual engagements (combined with budget cuts as described above) also **heightens attention to a larger structural question of the sustainability of PERL's support to partners, and what form it should take.** As above, a lack of consistency across FCDO programmes (particularly between PERL as a governance programme and other 'sector programmes') can exacerbate the issue. One staff member commented 'you find that other sector programmes heavily fund activities, we are coming here and not promising anything. Especially for government people that are very busy, [it is then] difficult to get their attention.'

Notwithstanding the challenges described above, **the enforced shift to virtual working led to numerous innovations in ways of working, both within PERL and for partners.** Staff interviewed were positive overall about the progress made in supporting partners to engage virtually. In Jigawa, one staff member commented 'now, people who were previously reluctant to utilise platforms like Zoom are using them effectively [and] it has improved chances of engagement in the future especially as people are scattered around neighbouring towns in Jigawa, and not centralised in the city centre.'

Internally to PERL, **many forms of virtual working have created efficiencies.** In particular, staff agreed that virtual meetings have eased the challenges of coordinating monthly meetings with staff in different locations and illustrated that these do not always need to occur in person. Internal PERL procedures, such as quarterly technical team meetings and workplanning meetings that would

---

[5] *The timeline for the various measures adopted by Government to combat the spread of COVID-19 is provided in Figure 1*

usually occur in person in Abuja were conducted successfully (and at less cost) virtually. Another staff member described how virtual working has improved sharing of best practices across the programmes' subject matter experts, in ways that would usually be limited by the expectation of face-to-face meetings.

Civil society partners have also been able to utilise virtual working arrangements to leverage different forms of accountability demands on government, for example through social media and direct phone calls. With government offices shut down and hence the formal process of arranging appointments replaced, the Jigawa delivery team reported success in encouraging partners to utilise informal relationships to reach the government, as well as working with radio stations. Some (although not all) delivery teams also reported that virtual budget town halls created more room for citizen engagement in the budget process. Staff members were optimistic about the potential impact that the continued use of these virtual approaches could bring. One noted how the use of new forms of engagement with government has 'changed the whole scenario' for citizen groups, and 'things won't be the same after COVID: people have realised how much power they have in making demands on government'.

Section Five: How PERL supported partners to adapt to COVID-19

PERL has provided many areas of support to its government and civil society partners as they adapt and respond to the pandemic. Annex 2 maps additional or adapted activities implemented by PERL in response to COVID-19. Across PERL delivery teams some of the most common areas of PERL support include:

- technical support to budget revisions (including revising medium term expenditure framework at the federal level)
- supporting civil society engagement in the budget revision process
- supporting palliative distribution (e.g. the development of tracking tool in Jigawa and supporting civil society advocacy)
- working with the media on public sensitisation to COVID (e.g. developing radio jingles, working with media partners to disseminate media content).

The short case studies below highlight a few examples of PERL support, selected through a review of PERL internal documentation and delivery team recommendations, as well as the availability of interviewees.

Case Studies

1. Support to budget revisions

PERL has provided technical support to government actors to revise budgets and also supported civil society groups and citizens to provide feedback on proposed revisions. At the federal level, PERL has used its embedded advisers in the Ministry of Finance and Budget Office to assist with revisions to the 2020–2022 Medium-Term Expenditure Framework and support the development of an Economic Sustainability Plan. This support included developing an advisory note meant to support budget readjustments at both federal and sub-national levels.

PERL has also worked to ensure that relevant committees of the National Assembly are linked with CSOs which track the budget. The Coalition of Civil Society Actors in Nigeria has maintained frequent correspondence with the Ministry of Finance, Budget and National Planning, demanding space for citizens to engage in fiscal policy decisions, including the revision of the 2020 Budget. The Citizens' Budget Tracking Application, developed with PERL support in 2019, gained traction as a result of COVID-19 budget revisions, meaning that there is an opportunity now to track its usage. Citizens' groups participating in the budget process often tend to work in isolation, and PERL has actively sought to coordinate this and strengthen citizen voice.

In Kaduna, as part of ECP's efforts, a virtual meeting was held with civil society groups and the Kaduna State Government about tracking public financial management systems in such times of emergency. Despite connectivity challenges, PERL has been engaging with local government areas in Kaduna to support their fiscal response and redirection of resources. PERL's health sector plans were modified to accommodate the government's shift in focus and reallocation of budgetary resources to the healthcare sector. Moreover, owing to the transition into virtual work, PERL's partners in the Budget and Planning Commission have taken on a proactive role in the budget revision process, with PERL providing limited technical support online.

PERL delivery staff reported how the Kaduna State Government has welcomed citizen involvement in the budget process – several rounds of consultations were held before the final budget was approved by the State House of Assembly and sent up for the Governor's signature. The budget size was reduced by 20% overall, but health spending rose by 10%. Part of this expenditure was allocated to providing a 10% increase in pay and insurance cover to frontline healthcare workers. Staff reported how it is predominantly incentives in the World Bank's SFTAS programme that have given shape to these budget revisions, but that PERL has been well placed to tap into the opportunity.

2. Palliative distribution in Jigawa State

Economic palliative measures initiated by the Jigawa State Government include schemes to distribute fertilisers to farmers at subsided rates, provision of tax relief to small businesses, reducing interest on business loans, and rent reduction in export processing zones. However, questions remain as to whether these are reaching the intended beneficiaries in a timely fashion.

PERL has worked with partners in an altered capacity to support their efforts to monitor and track the implementation of services designed in response to COVID-19. A simple tracking tool was made available to track palliative provision and distribution by the Government, private organisations and philanthropists. To increase the accountability of the distribution process, PERL worked with social impact orgaisation Reboot to create infographics in local languages on what communities should expect through the palliative policies.

PERL has also supported advocacy around palliative distribution in Jigawa. Persons with disabilities have advocated to be properly identified and included in the distribution of palliatives, efforts which have now led to the formation of a register of PWDs. The Governor's response to their advocacy efforts resulted from mentoring provided by PERL to PWD leadership to voice their concerns at being neglected in the COVID-19 response strategy. Citizens' groups and platforms are complementing Government palliative distribution efforts to widen their reach.

3. Media COVID-19 sensitisation in Borno and Jigawa

A media sensitisation campaign was launched in Jigawa with radio programmes and jingles developed to spread awareness about COVID-19. PERL assisted civil society groups in developing risk communication on Radio Jigawa and Freedom Radio (in consultation with other development programmes, such as Lafiya and Women for Health). Despite some initial challenges, PERL delivery staff reported being able to engage well with civil society partners in Jigawa through virtual channels. The use of radio, where messaging must be clear and concise, was hoped to help control the spread of misinformation, which is more easily spread via social media channels. PERL facilitated discussion among media partners to help create and disseminate this improved media content. In addition to these channels, PERL's support to civil society groups advocating for clarity of government response and communication contributed, according to PERL staff, to a line being added in the budget which clearly stated the amount allocated towards the 'Control of Infectious Diseases' to be N1.2 billion. Other support to the media in Jigawa included conducting a live radio programme on the revised 2020 Jigawa Budget. The programme was also streamed on social media platforms.

PERL, again in collaboration with Lafiya and Women for Health, has also supported media engagements to strengthen health service delivery in Borno State. PERL partnered with the National Council of Women's Societies to create awareness and prevention jingles in Hausa and English, which have been disseminated via social and traditional media channels. Appropriate messaging is developed in collaboration with these agencies upon being approved by the Borno State Ministry of Health. Media partners have been supported by PERL to help track the effectiveness of palliative distribution in the state.

4. Introduction of tax relief in Kaduna State

With the outbreak of the pandemic, many of PERL's domestic resource mobilisation (DRM) interventions were delayed or postponed. In Kaduna State the delivery team was able to build on existing partnerships with Tax Justice Network and Christian Aid to reprioritise the DRM work stream (as was initially set out in the year four work plan) to focus on tax relief in response to COVID-19. Tax Justice Network had more ICT capacity than some other civil society partners and so were able to transition to virtual engagements quickly. The success of this intervention was dependent on the political will and an existing good relationship with the Chairman of the Revenue Authority. PERL staff interviewed ascribe this good relationship as being partly due to PERL's role in brokering a broader relationship between government and citizens, not solely supporting activists, who are seen as more confrontational. PERL was able to organise a virtual interface with the Revenue Authority, where the Chairman announced various tax amnesties, waivers and extended deadlines for filing tax returns. In addition, the Kaduna State House of Assembly approved a Revenue Authority proposal for N3.6 billion in tax incentives for small business owners to counteract the effects of COVID-19. An e-portal of the Internal Revenue Service was also made available to make filing tax-returns easier.

After engaging in these processes with the Revenue Authority, PERL then worked with civil society groups to train them to understand the provisions in the law. PERL staff reported that, early in the pandemic, encouraging civil society groups to engage virtually was hard work. PERL were able to work with Lafiya to assist in providing data and other resources for virtual engagement to civil society partners. While engagement may not yet have reached pre-COVID levels, there is much greater comfort when it comes to virtual approaches. Again the background of a long history of engagement was important in the context of supporting civil society in adapting to the pandemic. One PERL staff member commented 'during COVID, [CSOs] faced a lot of hurdles to engagement, but already we have built this partnership and streamlined it [into civil society coalitions]. And this work we have done has shaped the structure of citizen engagement in these processes. I think our influence is so huge.'

25

Section Six:
Lessons learned on
effective adaptation
in a crisis

Section Six: Lessons learned on effective adaptation in a crisis

The reflections of PERL delivery staff, both in internal reporting and in a selection of interviews, illustrate several lessons emerging from PERL's response and adaptation to the COVID-19 crisis. Some elements of these lessons are particular to the COVID-19 pandemic, and to the PERL operating context, but others provide more general insight into how to design a governance programme to effectively respond to crisis. On the basis of these lessons, the report concludes with recommendations and areas of reflection for PERL leadership and the FCDO.

Operational lessons

1. **The crisis encourages innovative ways of working which have continued relevance beyond the immediate response.** One staff member summed this up when saying 'the pandemic has provided creative opportunities to do things differently'. In particular, it illustrated how much can be achieved with more limited spending on subsistence and travel, and through leveraging online platforms to engage with partners. Future programme design can take advantage of many of the innovations necessitated by the closure of offices.

2. **Changes in modalities of working can unsettle relations with partners, so expectations need to be managed carefully.** Changes to the support PERL was able to provide to partners in the absence of personal contact, especially when compared to other development programmes, led to the deterioration of some relationships with partners, especially CSOs. In some cases, it was useful for PERL to adapt its approach and provide more hands-on support than it would in non-crisis times. But considerations of what support is sustainable remain, and careful management of partner expectations is needed, as well as good communication.

3. **Managing time burdens on staff is key to effective adaptation.** It was evident from the staff members interviewed that internal process burdens have a non-trivial impact on the programme's ability to deliver. Being able to take advantage of windows of opportunity requires staff having the time to do so. The shift to virtual work and crisis response may have amplified this issue, but it is an ongoing challenge beyond the pandemic context. There is certainly room for improved coordination across the programme, as well as consideration of how to better structure internal communications and manage demands on people's time.

4. **In a crisis, personal connections are even more important in maintaining engagement than in usual circumstances.** PERL's well-connected staff were essential to maintaining access, especially for government partners, when the crisis upended normal forms of engagement. For example, the federal team's embedded advisers in the Ministry of Finance were

the 'major channel of support during the lockdown period', championing and leading the teams in these offices and coordinating with other MDAs during budget revisions.

Strategic lessons

1. **COVID-19 has confirmed the long-standing perception that a crisis presents windows of opportunity, and PERL's agility allowed it to open some of these windows.** It is evident from the range of examples provided that PERL was able to do more than just tailor existing interventions to the COVID-19 context, but also take advantage of new areas of engagement. This report has already touched on examples cited by delivery teams, including: supporting reprioritising the Legislative Agenda for the House of Representative in line with the pandemic context; budget revisions providing greater opportunity for citizens to engage in the process in the South East; the opportunity to increase understanding and use of the citizens' budget tracking app; and the potential political will to drive forward BHCPF implementation. The speed and relative ease with which the programme was able to establish such initiatives is testament to the advantages of its adaptive set-up and management.

2. **Yet, flexibility carries risks of overextension or acting outside one's comparative advantage**. This report has documented how COVID-19 necessitated many adaptations to programming as well as providing opportunities for new strands of work. However, PERL is not comparatively best placed to pursue all the potential opportunities nor will they all represent the best strategic use of resources. PERL began to see some of these issues as it took on more interventions related to health in response to the pandemic.

3. **During times of crisis, the risk of sub-optimal duplication and overlap between development programmes and partners increases.** The issue of coordination across FCDO programmes was evident both when it came to a return to in-person engagements, and around the kind of support provided to partners. This indicates the importance during a crisis of not just managing expectations with partners through PERL, but of coordinating with development partners and FCDO programmes. With the benefit of hindsight, it is worth asking whether PERL should have eased work-at-home mandates earlier and more in line with the return to normal economic activity of civil society and government partners, and other programmes.

Conclusions and recommendations

This report has provided a summary of the extensive changes the COVID-19 pandemic has wrought on PERL and its partners' operating context, and what can be learned from PERL's adaptations to this. The reflections of the authors, drawing on those of PERL delivery staff, suggest that the flexible nature of the programme's workplans, progress markers and budgets enabled the programme to alter its activities in a relatively timely and easy manner. The programme's structure devolves extensive autonomy to delivery teams to adjust workplans based on their own understanding of context, in discussion with management and within broad parameters provided by them. This adaptive, decentralised approach was highly valued and well suited to crisis response. Numerous examples are provided of how the programme has contributed to government and civil society partners' effective adaptation to the crisis. Some of the innovative approaches developed to working virtually within PERL, and in the work of partners, will have continued relevance as the immediate impact of the pandemic recedes.

However, interviewees and documentation have also highlighted some substantial challenges relating to PERL's processes and structures that were amplified by the crisis response and the move to working virtually. This suggests several recommendations and areas of reflection for PERL leadership and/or FCDO:

1. PERL should review the use of virtual tools during the COVID response, as these will continue to be beneficial when virtual working is no longer necessary. Future programme design should consider where unnecessary travel and in-person meetings can be minimised and carried out more efficiently virtually.

2. PERL leadership should reflect on the kinds of support it is willing to provide to civil society partners, and how far it is willing to adjust its model of 'learning-by-doing' as partner demand and circumstances change. This should be communicated clearly to partners.

3. PERL leadership should prioritise streamlining internal communications and meetings to reduce time burdens on staff. Future programme design should consider how to structure a programme to achieve such goals, potentially through ensuring consistent procedures across different components of a programme.

4. In future programme design, FCDO should continue to prioritise leveraging and building personal relationships with key partners in how it designs activities.

5. In engagement with external partners, PERL and FCDO should proactively promote the advantages of adaptive programme design, including how the response to the COVID-19 crisis has reiterated such advantages.

6. While maintaining an adaptive and decentralised approach to programme management, PERL leadership could usefully reflect on how to delimit the realms of PERL programming; where the programme's comparative advantage lies in relation to other FCDO programmes; and how to balance adaptivity with maintaining this advantage.

7. FCDO should ensure there is a coherent approach to physical and virtual meetings across its programmes in Nigeria, and whether any continuing limitations on in-person engagement continue to be appropriate and should remain in place.

References and documents reviewed

Amorighoye, T.A. (2020) 'COVID-19 has exposed the education divide in Nigeria. This is how we can close it'. Webpage. World Economic Forum, 2 June (cy).

Dixit, S., Ogundeji, Y. K., and Onwujekwe, O. (2020). 'How well has Nigeria responded to COVID-19?' Brookings. 2 July (https://www.brookings.edu/blog/future-development/2020/07/02/how-well-has-nigeria-responded-to-covid-19/)

Munshi, N. (2020). 'Nigeria slumps back into recession as Covid bites.' Financial Times. 21 November (https://www.ft.com/content/ea70f0b4-5f13-423b-b1ed-6d6c424d1b91).

Oseni, G., Palacios-Lopez, A., McGee, K. and Amankwah, A. (2020). 'Tracking the socioeconomic impacts of the pandemic in Nigeria: results from the first three rounds of the Nigeria COVID-19 National Longitudinal Phone Survey'. Blog. World Bank, 16 September (https://blogs.worldbank.org/opendata/tracking-socioeconomic-impacts-pandemic-nigeria-results-first-three-rounds-nigeria-covid).

PERL (2020a) 'Contributing to basic health service delivery through improved response to COVID'. PERL Briefing Note. Abuja: PERL.

PERL (2020b) 'COVID-19 – Global health service delivery through improved responses to COVID-19'. PERL Briefing Note. Abuja: PERL.

PERL (2020c) 'Dissemination and engagement framework for the budget'. Advisory Notes for States on 2020 Budgets Adjustment in Response to COVID-19. Abuja: PERL.

PERL (2020d) 'Diversity, gender and social inclusion strategy to promote conflict sensitive responses to COVID-19'. Policy Brief. Abuja: PERL.

PERL (2020e) '2020 fiscal adjustment and response to COVID-19 across PERL states'. PERL Briefing Note. Abuja: PERL.

PERL (2020f) Weekly PERL Situation Reports (April to August 2020). Abuja: PERL.

PERL (2020g) 'Key considerations for 2020 budgets adjustment in response to COVID-19'. Advisory Notes for State Government. Abuja: PERL.

PERL (2020h) 'Learning and Adaptation reflection session notes for the federal level'. June. Abuja: PERL.

PERL (2020i) 'Learning and Adaptation reflection session notes for Jigawa State'. June. Abuja: PERL.

PERL (2020j) 'Learning and Adaptation reflection session notes for Kaduna State'. June. Abuja: PERL.

PERL (2020k) 'Learning and Adaptation reflection session notes for Kano State'. June. Abuja: PERL.

PERL (2020l) 'Learning and Adaptation reflection session notes for North East Borno State'. June. Abuja: PERL.

PERL (2020m) 'Learning and Adaptation reflection session notes for North East Yobe State'. June. Abuja: PERL.

PERL (2020n) Learning and Adaptation reflection session notes for South East. June. Abuja: PERL.

PERL (2020o) 'Learning and Adaptation reflection session notes for South West'. June. Abuja: PERL.

PERL (2020p) 'The ARC case study report. Guidance and notes for teams working on ARC case study'. Abuja: PERL.

PERL (2020q) 'PERL strategic response to the COVID-19'. Draft for DFID. 10 April. Abuja: PERL.

PERL (2020r) 'PERL Year 4 Joint Workplan COVID response'. 14 April. Abuja: PERL.

PERL (2020s) 'Synopsis of the revised PERL Join Year 4 Workplan in response to COVID-19'. Draft for DFID. 14 April. Abuja: PERL.

PERL (2020t) 'Revisions/changes to the Year 4 Workplan in response to COVID-19'. Synopsis of the revised PERL Join Year 4 Workplan in response to COVID-19'

PERL (2020u) 'Report on the ECP Reflection Sessions to develop Concept Notes for 1st quarter of Year 4'. Abuja: PERL.

PERL (2020v) 'Federal COVID-19 response strategy'. PERL Briefing Note. Abuja: PERL.

PERL (2020w) 'New Responses to COVID-19 in Lagos'. PERL Women of Change Series. Abuja: PERL.

PERL (2020x) 'Effect of COVID-19 on Gender-Based Violence' PERL Advisory Note. September. Abuja: PERL

Ujah, E. (2020) 'COVID-19: FGN disburses another N66.5 b to states'. Vanguard. 18 November (www.vanguardngr.com/2020/11/covid-19-fg-disburses-another-n66-5-b-to-states/).

Annexes

Annex 1: List of interviewees

Regions	Delivery team	Date
South West 1	• Rasheed Adebesin • Adewale Agbojo • Olabisi Oghoho • Emmanuel Ukoh • Josiah Aramide • Munachiso Odulana • Doris Ahuchama	23 October 2020.
Jigawa 1	• Isa Sujaro • Abubakar Dalha • Abubakar Tahir • Muiz Adeniran • Hajira Suleiman	28 October 2020
North East 1	• Yusuf Jajere • Elizabeth Sara	29 October 2020
North East 2	• Yusuf Jajere • Elizabeth Sara	30 October 2020
Jigawa 2	• Abubakar Dalha • Isa Surajo • Tahiru • Jummai • Haruna	19 November 2020
Kaduna 1	• Abel • Sani • Mustapha • Hassan	19 November 2020
Kano	• Ibrahim • Auwalu • Jibrin • Aishatu • Ahmed	19 November 2020
South East	• Edward • Ifeoma • Judith	19 November 2020
South West 2	• Rasheed Adebesin • Adewale Agbojo • Olabisi Oghogho	19 November 2020
Kaduna 2	• Istifanus Akau	7 December 2020
ARC management	• Ordu Obibuaku	5 March 2021
ECP management	• John Mutu	17 March 2021

Annex 2: Initiatives undertaken by PERL as a result of COVID-19

PRIORITY AREAS	FEDERAL	KADUNA	KANO	JIGAWA	SOUTH EAST	SOUTH WEST	NORTH EAST
Public Financial Management		PERL facilitated a virtual meeting to support civil society groups and Kaduna State Government on tracking PFM systems in times of emergency.	Supported Ministry of Planning and Budget in developing explanatory note for the revised 2020 Budget in accordance to SFTAS requirement.	PERL supported the state in the downward review of 2020 budget.	PERL provided tools and guidance to South East Governors Forum to enable states to review their budgets in the light of COVID-19.		
		PERL revised the state budget, allocating 20% to health.					
Internal Revenue	Embedded PERL personnel in Ministry of Finance and Director General Budget Office have assisted with the revision of 2020 Medium Term Expenditure	PERL and Christian Aid developed a comprehensive engagement plan with the tax justice network to support non-state actors to drive tax use, local tax submissions and engagement with revenue agencies with a view to			Supported states to adapt internally generated revenue policies to provide tax relief in response to the COVID-19 crisis.		

	Framework and annual budget.	strengthening partnerships for collective bargaining.				
		PERL supported Kaduna State Internal Revenue Service to develop an e-portal of the Internal Revenue Service so as to improve ease of filing tax-returns.				
Public Sector Management		PERL provided technical assistance in the review of appropriation bill.				
		PERL developed tools and provided technical support to the Community Development Charter to track the distribution of palliatives in the 23 Local Government Areas and also track conditional cash transfers during COVID-19.	PERL developed tracking tool to track efforts towards the provision of palliatives by the Government, private organisations and philanthropists using Google Forms.			
		Primary Health Care Board built on				

		PERL-supported recruitment gap analysis to develop Human Resource Management Framework for COVID-19 response.					
		PERL guided the government on how to engage the public through the Special Adviser to the Governor.					
Policy and Strategy Development		PERL developed advisory note on protecting small businesses during COVID-19.				PERL developed advisory note on physical stimulus, detailing how the government can actually stimulate the economy through fiscal measures.	PERL developed policy briefs, highlighting recommendations to government on how COVID-19 related responses can be carried out in a conflict-sensitive manner.
		PERL supported KDSG, through the State Peace Commission with a policy advisory note on 'maintaining peace during					

		COVID-19 responses'.					
Citizen Engagement	PERL supported the House of Representatives to revise its Legislative Agenda to reflect current realities and the impact of COVID-19 on the economy and citizens.	Engaged CSOs virtually on how to carry out engagements during COVID-19.	PERL developed a channel (WhatsApp) to deliver each of the progress markers.	PERL supported its partners to actively engage the government, unofficially.			PERL engaged community volunteers from networks of Yobe CSOs and local government councils working as community volunteers on prevention and precautionary measures against COVID-19.
	PERL facilitated an eight-week media sensitisation and citizen dialogue platform on the Radio Nigeria platform. This provided opportunities for government officials to sensitise citizens on the COVID-19 pandemic.	Engaged CS groups on the use of tools to track palliatives.	PERL also gave its CSO partners technical guidance to enable them to engage with government officials virtually through phone calls, and social media.	PERL supported its partners in media sensitisation.			
		New partnership with the media. PERL supported	PERL linked partners with the				

		the House of Assembly to start virtual engagements.	identified opportunities.				
		PERL supported radio stations and state governments in developing jingles and hosting radio sensitisation programmes.					
Advocacy		PERL developed and translated simple infographics on COVID-19 response into local languages.	PERL supported development of template to track fake news on COVID-19 communication.	PERL facilitated the initiation of media discussion on the impact of COVID-19 from global, regional and the state economy among CSOs, academia, trade unions and other interests.		PERL assisted CSOs to advocate for the role of civil society in the new government task forces	PERL supported, through media and CSOs (especially the media) greater sensitisation around COVID-19 via radio jingles.
		Facilitated PWDs' advocacy which led to the inclusion of PWDs in the distribution of palliatives.		PERL facilitated citizen participation in a dialogue session on government fiscal policy decisions in response to fall			

				in oil prices and COVID-19 situation.		
		Development of a four-year Concept Note for the state's health sector.				
Health	PERL contributions influenced the structure and strategy of the establishment of Health Sector Reform Coalition emergency response committees.	PERL upgraded the health systems and supported in recruiting 3,059 health workers in a bid to boost the state's response to COVID-19.		Guided Jigawa civil society health partners to develop tool used for collating information of delivered essential services.		
		PERL participated in the launching of the Health facility Census Report and the Health Analytics Platform (HEFA) with a view to providing a comprehensive and up-to-date assessment of all health facilities across the state.		Facilitated and supported the implementation of the basic healthcare services during COVID-19 by CS Health Partnership. Distribution of ready-to-use therapeutic food and funds.		
Education					PERL produced an advisory	

						paper for virtual learning for the South West region.	
Budget		PERL revised the annual budget, allocating 20% to health.	PERL reviewed the state's 2020 Budget.			PERL supported CSOs in ensuring that they participated in the budget review.	
Local Governance	PERL helped to reshape the legislative agenda as a result of the COVID-19 crisis.						

Partnership to Engage, Reform and Learn