In addition to IDA20’s five special themes, IDA20 adopts four Cross-Cutting Issues highlighted below as foundational areas of focus underpinned by targeted policy actions to deepen IDA’s impact.

**Crisis Preparedness:** IDA20 will accelerate support to countries to build resilience in a world of more frequent crises with compounded effects. IDA will use a multifaceted approach with stronger incentives, a dedicated policy commitment under this Cross-Cutting Issue, and by mainstreaming crisis preparedness across Special Themes.

**Governance and Institutions:** IDA20 will build on the strong progress made in IDA19 and will deepen commitments that reinforce fiscal sustainability and accelerate digital governance to improve service delivery, statistical capacity, and institutional strengthening.

**Debt:** The COVID-19 crisis increased IDA countries’ financing needs and public borrowing while weakening their economic performance and capacity to service and repay public debt. IDA plays a key role in a global coalition to address debt vulnerabilities in IDA countries, by supporting the G20 Debt Service Suspension Initiative (DSSI) and the Common Framework for debt treatment, in close collaboration with the International Monetary Fund (IMF). Debt will be an important Cross-Cutting Issue in IDA20 to further address public debt vulnerabilities in a comprehensive and integrated manner, reinforcing the Sustainable Development Finance Policy (SDFP).

**Technology:** The COVID-19 crisis underscores the urgency of addressing the digital divide and accelerating the adoption of transformative technology in IDA countries to kickstart a green, inclusive, and resilient recovery. Access to digital connectivity remains severely limited in IDA countries. Through the Technology Cross-Cutting Issue, IDA20 will help integrate digital technology into development solutions to build resilience and support long-term growth in IDA countries. IDA20 will go beyond access to technology to further address issues of affordability, usage, and inclusion.
How Will Outcomes Be Measured?

Each Cross-Cutting Issue focuses on key development outcomes. Policy commitments identify actions taken together by IDA and clients to set a course toward high-level outcomes. Indicators in IDA’s Results Measurement System (RMS) track progress in achieving these outcomes and intermediate outcomes from IDA support.

### High-level outcomes

- **Crisis Preparedness**
  - Prevalence of undernourishment in IDA countries
- **Governance & Institutions**
  - IDA countries with improved budget reliability, transparency of public finances, and control in budget execution
  - IDA countries with increased tax fairness and progressivity
  - Unweighted average increase in tax-to-Gross Domestic Product (GDP) ratio in at least those IDA countries with tax revenues below 15 percent of their GDP for three consecutive years
  - IDA countries with low or moderate risk from unsustainable debt
- **Debt**
  - Countries supported to institutionalize disaster risk reduction as a national priority with IDA support
  - Countries integrating adaptive social protection into national systems with IDA support
  - IDA countries provided with statistical capacity-building support by the World Bank for the implementation of household surveys
  - Countries collecting disability data with IDA support
  - IDA countries publishing annual and timely public debt reports
- **Technology**
  - Individuals using the internet in IDA countries
  - People provided with enhanced access to broadband internet

### Aggregated IDA contributions

- **Crisis Preparedness**
- **Governance & Institutions**
- **Debt**
- **Technology**
Policy Commitments

Crisis Preparedness

**Strengthening crisis preparedness:** World Bank Group (WBG) country programs in all IDA countries will provide technical and financial support to strengthen crisis preparedness. Such support will be informed by appropriate crisis preparedness assessments such as the Crisis Preparedness Gap Analysis (CPGA), and/or other relevant diagnostic tools.

Governance and Institutions

1. **Increasing debt transparency and fiscal sustainability:** Support 50 IDA countries in publishing comprehensive public and publicly guaranteed debt reports or fiscal risk statements.

2. **Improving domestic resource mobilization:** Support 15 IDA countries to bolster their domestic resource mobilization capacity through equitable (fair and progressive) revenue policies (as verified using fiscal incidence analysis or other methods) toward achieving a tax-GDP ratio of at least 15 percent in the medium term.

3. **Enabling digital government services:** Support at least 15 IDA countries to adopt universally accessible GovTech policies (using technology in the delivery of government services), regulations or solutions to enable secure digital government services.

4. **Combatting illicit financial flows (IFF):** Support at least five countries to conduct comprehensive IFF assessments and prepare action plans. Also support at least 20 IDA countries to undertake policy actions that tackle corruption, money laundering, and/or tax evasion to reduce IFF, such as strengthening public accountability mechanisms, increasing access to and awareness of beneficial ownership information, and/or adopting automatic exchange of information to reduce tax evasion.

In fiscal year 2021 (FY21), IDA supported 50 countries to publish annual and timely debt reports.