

# **GUIDE TO THE EXPEDITED ASSESSMENT OF THE TRANSPARENCY OF COVID-RELATED FISCAL MEASURES:**

**AN EXPLANATION OF THE INDICATORS AND THE RESPONSE OPTIONS**

December 2020

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## I. Introduction to the Expedited Assessment (COVID Module)

Following the onset of the COVID-19 pandemic in 2020, governments around the world have had to adopt extraordinary fiscal measures to respond to the health emergency and the ensuing economic crisis. This has upended the regular working of budget processes, including around issues of transparency and accountability.

The International Budget Partnership's Open Budget Survey (OBS) is an international comparative assessment of central governments' compliance with fiscal transparency standards and is an important tool for assessing how much information governments make available throughout their annual budget cycle. Work on the next round of the OBS is commencing amidst the disruption caused by the pandemic. While the OBS 2021 will provide important insights on whether governments are able to sustain regular transparency and accountability practices in times of crisis, IBP is mindful that current international standards on open budgeting are designed for normal times, not for periods of crisis. As a result, the OBS does not comprehensively cover such issues as supplementary budgets, extra-budgetary funds, loan guarantees and many other aspects of fiscal management that gained prominence in government responses to the COVID-19 crisis.

In this context, IBP will supplement the regular OBS with a rapid assessment of the transparency of emergency fiscal policy packages introduced by governments between 1 March and 30 September 2020 (COVID Module).

The objectives of this rapid assessment are:

1. To document the transparency and accountability of relevant aspects of fiscal management during the COVID-19 crisis across countries;
2. To inform policy dialogue with country governments on transparency and accountability practices during times of crisis; and
3. To contribute to ongoing and future international discussions on emerging global norms around fiscal management during times of crisis.

## II. Research Process and Timeline

The COVID Module will be conducted in December 2020 and January 2021, in all 120 countries covered by the Open Budget Survey 2021. Research will be done by the same country researchers that will work on the OBS 2021. Findings of this rapid assessment will be published in April 2021, one year before the release of the OBS 2021.

- *What additional research is required for the COVID Module?*

The research for the COVID-19 rapid assessment will be carried out through a set of 26 new indicators designed based on emerging norms and standards being developed by various international bodies, such as the IMF, INTOSAI, the Global Initiative for Fiscal Transparency, and the Open Contracting Partnership, among others. These indicators are structured into four sections: a narrative overview of the key facts about governments' emergency fiscal policy packages and three sets of indicators on aspects of the design, implementation, and oversight of such packages.

- *What is being assessed in the COVID Module?*

The COVID Module will assess the transparency, participation, and oversight of emergency fiscal policy packages introduced by the government in response to the COVID-19 pandemic. The expression “emergency fiscal policy packages” refers to any comprehensive set of fiscal measures – including revenue, spending and financing, and related institutional arrangements – adopted by central governments to respond to various aspects of the COVID-19 crisis. In many cases, such measures cover direct fiscal support (e.g. spending measures like cash transfers), tax relief measures (e.g. tax deferrals or temporary tax reductions), and credit and liquidity support (e.g. emergency loans and loan guarantees). The assessment will not cover policy responses using monetary policy, and policy responses by subnational governments.

Emergency fiscal policy packages can take different forms, including supplementary budgets, other specific legislation, emergency decrees, etc. Researchers will have to determine which of these options is relevant in their country. In some countries, COVID response policies may have been approved as part of the regular annual budget process, for example in countries that use a July to June fiscal year. **If more than one emergency fiscal policy package has been introduced, then the researcher should select the largest package as the basis for the assessment, or the one that is generally considered to be the most important for pandemic response.** In any case, researchers should reach out to their IBP contact to consult on which package to consider, and with any questions on which government action qualifies for assessment.

- *What documents and sources will be examined?*

The COVID Module will look at emergency fiscal policy packages adopted by central governments between 1 March and 30 September 2020, to focus the research on the period when the first and most comprehensive sets of government responses were introduced.

Researchers will need to consult publicly available documents and information such as supplementary budgets, emergency decrees, other relevant legislation, online portals, budget execution reports, audit documents, and other relevant governmental publications. These may be published by the Ministry of Finance and other executive bodies (e.g. the President’s Office), the legislature, the supreme audit institution, and other government institutions responsible for emergency response, including managing procurement. Some of the documents and information may be published as part of normal budgetary procedures, while others may be part of separate, emergency processes and procedures introduced as part of the government’s pandemic response. Researchers should reach out to their IBP contact with any questions on which documents to use in this assessment.

- *How will the COVID Module indicators be structured?*

The questionnaire is structured in four parts. In Part 1, researchers will be asked a series of questions about the emergency fiscal policy packages introduced by their government. Researchers will be expected to provide a clear, narrative response in the answer box. Additional links and evidence can be entered in the reference box.

In Parts 2, 3, and 4, each indicator will have a series of answer options that cover specific types of data or information that governments should publish. These answer options will be presented as a series of “tick boxes,” and researchers will assess which of these are included in published documents and information. Researchers will then select all options that apply. If none of the options have been published, the researcher should select “none of the above.”

Researchers will be asked to provide all necessary details to explain and justify their answers. This includes providing in the reference box a complete citation for each piece of information that is published (including the source of information, document name, weblink, page numbers, tables, etc.), as well as add any additional information or details that support the answer selection(s) to the comment box.

- *Will the COVID Module indicators be reviewed by peer reviewers?*

No, as an expedited assessment the COVID Module will not be reviewed by peer reviewers. All responses will be reviewed by IBP to ensure compliance with the methodology and cross-country comparability.

- *How will the COVID Module differ from the Open Budget Survey?*

In addition to differences noted above, the rapid and simplified nature of the COVID Module inevitably means that the level of coverage and detail will be somewhat more superficial compared to the full OBS, and that the policy recommendations will likely be more general. Additionally, the methodology will imply a higher level of subjectivity and interpretation compared to the full OBS. Nevertheless, we hope that the COVID Module will generate urgent and timely information that can help inform and shape governments' approaches to fiscal openness during crises, and provide an opportunity for citizens and civil society to better understand and influence budget policies and processes in these extraordinary times.

### **III. Questionnaire and Guidelines for the COVID Module**

The following sections provide detailed guidance on the indicators and response options for the indicators included in the COVID Module.

#### ***Part 1. Narrative overview of COVID-19 emergency fiscal policy package(s)***

In this first section, researchers will provide a short narrative account of the emergency fiscal policy packages introduced by their government, answering the following questions:

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#### **General Question (a)**

How many emergency fiscal policy packages were introduced by the government in your country in response to the COVID-19 crisis? When were they approved, and what form did they take?

#### **GUIDELINES**

The researcher should list the emergency fiscal policy packages that were introduced by the government between 1 March and 30 September 2020, and provide a link to documents and information about each package (if published online) as well as the date each package was introduced (i.e. adopted by the executive or approved by the legislature).

The researcher should indicate, for each package listed, whether it was introduced as a supplementary budget, other specific legislation, a government decree or executive action, or any other policy or regulatory instrument (indicate which).

The researcher should also indicate if specific fiscal policy measures were introduced as part of the regular annual budget process, in case a new annual budget was approved between 1 March and 30 September 2020.

Researchers should also provide some general details on background and content for each of them. Links to official government sources and media coverage should be provided as supporting evidence.

For example, in the period under consideration, Nigeria introduced a revised budget in June, while Indonesia introduced three Presidential Orders/Regulations between March and June, and included additional measures in the 2021 budget, approved at the end of September. For a general summary of government policy responses to COVID-19 across countries that can be used as reference, see the [IMF Policy Tracker](#) (scroll down or use letter links to look for individual countries, then look for “Key Policy Responses”—FISCAL).

	Name of package	URL Link	Date introduced	Form (choose one)	Details and Background
1				<input type="checkbox"/> Supplementary budget <input type="checkbox"/> Emergency decree <input type="checkbox"/> Introduced as part of the regular annual budget process <input type="checkbox"/> Other (please specify under Details and Background)	
2				<input type="checkbox"/> Supplementary budget <input type="checkbox"/> Emergency decree <input type="checkbox"/> Introduced as part of the regular annual budget process <input type="checkbox"/> Other (please specify under Details and Background)	
3				<input type="checkbox"/> Supplementary budget <input type="checkbox"/> Emergency decree <input type="checkbox"/> Introduced as part of the regular annual budget process <input type="checkbox"/> Other (please specify under Details and Background)	
4				<input type="checkbox"/> Supplementary budget <input type="checkbox"/> Emergency decree <input type="checkbox"/> Introduced as part of the regular annual budget process <input type="checkbox"/> Other (please specify under Details and Background)	
5				<input type="checkbox"/> Supplementary budget <input type="checkbox"/> Emergency decree <input type="checkbox"/> Introduced as part of the regular annual budget process <input type="checkbox"/> Other (please specify under Details and Background)	

**Comment:**

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**General Question (b)**

If more than one emergency fiscal policy package was adopted, which one did you use to answer this questionnaire and why?

**GUIDELINES**

The researcher should indicate which emergency fiscal policy package was used to answer the questions in parts 2, 3 and 4 below (on the design, implementation and oversight of the emergency fiscal policy package), and explain why. If more than one emergency fiscal policy package was adopted, researchers are encouraged to use the largest or most important package to answer this questionnaire.

**Answer:**

**Reference:**

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**General Question (c)**

With respect to the emergency fiscal policy package identified in General Question (b), what were the key documents and information on the emergency fiscal policy package and its implementation, and when were they published (or updated)?

**GUIDELINES**

This question asks the researcher to identify the set of documents/data that were used as the basis for answering the questions in parts 2, 3, 4 below (on the design, implementation and oversight of the emergency fiscal policy package). The researcher should list the key documents and information related to the introduction and implementation of the emergency fiscal policy package. For each document or information source listed, researchers should provide the title, weblink, date of publication, and a brief explanation of its nature and characteristics. Any document or information sources cited in Parts 2, 3, or 4 below should be listed in General Question (c).

While the emergency fiscal policy package needs to have been introduced by 30 September 2020 to be considered for this assessment, documents and information about the implementation of the package can be considered if they are published until 31 December 2020, to ensure adequate coverage of implementation reporting.

	<b>Title of document</b>	<b>URL Link</b>	<b>Date published</b>	<b>Brief explanation</b>
1				
2				
3				
4				
5				

Reference:

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**General Question (d)**

Did the government set up a dedicated website/portal or other platform to disseminate data and information on emergency fiscal policy packages and their implementation?

**GUIDELINES**

The researcher should indicate whether the government has set up any special arrangements for making data and information publicly available online on the emergency fiscal policy package(s). This would include a dedicated website, a dedicated section or page within the finance ministry website, and/or an existing or new online portal where relevant COVID-related documents and data are published separate from documents published as part of the regular annual budget process.

The researcher should provide a link to the website and indicate whether data and information are made available about both approved policies and their implementation, and whether data were published in [open formats](#).

Answer:

Reference:

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**General Question (e)**

Has any credible and documented evidence of misuse, waste or corruption in the management of emergency funds surfaced?

**GUIDELINES**

The researcher should indicate whether any cases of misuse, waste or corruption in the management of emergency funds have been reported, from reputable media outlets, in audit reports or other sources (please provide source and weblink).

The researcher should also explain what aspects of emergency fiscal policy packages the evidence relates to and provide a short summary.

**Answer:**

**Reference:**

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***Part 2. Details of emergency fiscal policy package***

In this section, researchers will assess the coverage and comprehensiveness of the documents and information related to the introduction of the emergency fiscal policy package indicated in General Question (b) in Part 1.

**2.1 General details of emergency fiscal policy package**

Questions 1 and 2 refer to general information that helps assess the overall impact of the crisis on the main parameters of the government budget. This information can be provided as part of specific documents and other sources related to the emergency fiscal policy packages themselves, or in other documents and sources published by the Government and related to the state of the economy and/or the broader budget and policy cycle (this could include, for example, Mid-Year Reviews or Pre-Budget Statements).

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### **Question 1**

Did the government publish, as part of published budget documents and information about emergency fiscal policy packages or elsewhere, updated macroeconomic projections, comparing them to the originally approved ones for the current fiscal year?

#### **GUIDELINES**

As the COVID-19 pandemic has had a strong impact on the macroeconomic environment in which government budgets were originally formulated, Question 1 asks whether the government published an update to the macroeconomic forecast that underlies the budget's revised revenue and expenditure estimates.

The types of information that should be a part of the government's updated macroeconomic forecast include: estimates of the nominal GDP; the inflation rate; the real GDP growth; interest rates; and the unemployment rate. Additionally, some governments may also provide updated information on: the price of oil and/or other commodities; the exchange rate; short and long-term interest rates; the GDP deflator; the current account; and the composition of GDP growth.

The question also asks whether the presentation includes a comparison between the revised macroeconomic projections and the originally approved ones for the current fiscal year, as well as a narrative explaining the revised macroeconomic projections, providing a discussion for instance of the differences between original and revised projections, and how these are linked to the impact of the pandemic.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Nominal GDP level
- Inflation rate
- Real GDP growth
- Interest rates
- Unemployment rate
- Comparison between originally approved and updated projections
- Explanatory narrative
- Other (please specify in the comment box)
- None of the above

Comment:

Reference:

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## **Question 2**

Did the government publish, as part of published budget documents and information about emergency fiscal policy packages or elsewhere, information on updated revenue, expenditure, deficit, and debt projections?

### **GUIDELINES**

This question is asking about whether the government published information about the overall budget — revenues, expenditures, deficits, and debt — to show how it has been affected by the pandemic and the associated economic slowdown. Policy actions taken by government, such as expanded expenditures on health or income support, will have a direct effect on the budget. But the pandemic will also have indirect effects, such as lower revenues as the pandemic-induced recession results in people and businesses paying lower taxes. Only by presenting estimates of the budget as a whole is it possible to fully assess the impact of the pandemic on the budget.

Revenues are typically presented in two main categories: “tax” and “non-tax”. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

Expenditures are typically presented according to three main classification systems: administrative, functional, and economic. Each classification system has different advantages and answers a different question: who spends the money (administrative); for what purpose is the money spent (functional); and what is the money spent on (economic). Expenditures can also be shown by program, a more detailed presentation than the three main classifications. There is no standard definition for the term “program;” however, for the purposes of answering the question, researchers should treat the term program as meaning any level of detail below an administrative unit — that is, any programmatic grouping that is below the ministry, department, or agency level.

For expenditures, the question also asks whether a specific “COVID tag” has been given – that is, an additional classification system that clearly identifies expenditures related to the emergency fiscal policy package. Such a tag would allow for monitoring and assessing COVID-related spending throughout the process, separate from other government policies.

The deficit reflects the net effect of the budget’s revenues and expenditures, and is an approximation of the country’s borrowing requirements for a fiscal year. The debt reflects the cumulative total of borrowing the government has undertaken and plans to undertake in the budget year. Thus, the debt estimate would reflect the projected total debt burden at the end of the budget year, including any additional borrowing required to cover the costs of the emergency package. (Note that specific questions about borrowing related to the emergency fiscal policy package are asked in the section “details of sources of financing.”)

Finally, the question asks whether the presentation includes a comparison between the revised projections and the originally approved ones for the current fiscal year as well as a narrative explaining the revised revenue and expenditure projections, providing a discussion for instance of the differences between original and revised projections, and how these are linked to the impact of the pandemic. Given the complexity of the COVID crisis, which has both health and economic dimensions, such an explanatory narrative can help citizens understand better the various objectives and rationales of the government’s policy response.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check ‘None of the Above’. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Total revenues
- Revenues by category (tax vs. non-tax)
- Individual sources of revenue
- Total expenditures
- Expenditures by administrative unit
- Expenditures by functional classification
- Expenditures by economic classification
- Expenditures by program
- “COVID tag” for expenditure
- Deficit
- Government debt (total at end of budget year)
- Comparison between originally approved and updated projections
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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## 2.2 Details of key policy initiatives

Questions 3 to 9 refer to information about the more specific policy initiatives and actions which are part of the emergency fiscal policy package (spending measures, tax relief measures, and loans and loan guarantees) and that governments are introducing as part of the response to the Covid-19 pandemic.

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### **Question 3**

Do published documents and information about the emergency fiscal policy package under consideration include analysis and justification of the specific policy initiatives within the package to address the COVID-19 crisis?

### **GUIDELINES**

This question is asking whether the government published information and data to provide an overall analysis and justification for the specific policy initiatives within the emergency fiscal policy package. This type of broad overview would discuss the key trends in health and economic aspects of the emergency, and how these led to the choice of specific policy initiatives that the government is introducing. It would also explain the policy rationale for each specific policy initiative and its objectives and anticipated effects, alongside an explanation of how its cost has been estimated. Given the complexity of the COVID crisis, which has both health and economic dimensions, such a discussion can help citizens understand better the rationales and objectives of the government's policy choices for responding to the crisis as well as the amount of resources necessary to fund them.

The circumstances around the crisis are exceptional, and government action will likely have occurred outside of the normal budget process. In these circumstances, the IMF finds that it is particularly important for governments to provide information that enable their citizens and businesses to understand the objective, size, and cost of the policy package and how it will affect them. Such actions will help build support for the overall policy package (and confidence

that funds are not being misused) and give a clear sense of the risks the country faces. (see <https://www.imf.org/en/Publications/SPROLLs/covid19-special-notes#fiscal>)

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Background information on specific policy initiatives (e.g. data and analysis on health and economic problems)
- Policy rationale for specific policy initiatives
- Objectives or anticipated effects of specific policy initiatives
- Cost estimates of specific policy initiatives
- None of the above

**Comment:**

**Reference:**

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#### **Question 4**

Do published documents and information on the emergency fiscal policy package under consideration include estimates of the package's spending measures?

#### **GUIDELINES**

This question asks about the availability of published information on the estimated expenditures stemming from the emergency fiscal policy package, including if expenditures are presented by administrative unit.

The question also asks whether funding is shown by individual program, a more detailed presentation, as addressed in the guidelines for Question 2 above.

Finally, the question asks whether the presentation includes a narrative explaining the spending measures, providing a discussion for instance of how the policy would be implemented and what it is expected to achieve.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Total expenditures
- Expenditures by administrative unit
- Expenditures by program
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### **Question 5**

Do published documents or information on the emergency fiscal policy package under consideration include information on tax relief measures?

### **GUIDELINES**

This question asks about the availability of published information related to tax relief measures in the emergency fiscal policy package. This question is about tax policies that result in revenue losses (policies related to raising revenue are reviewed in Q10 in the "Financing" section). These policies reduce revenue by providing exceptions to the regular tax code. Such exceptions are sometimes referred to as "tax expenditures," and can come in the form for instance of

exemptions, credits, deductions, and preferential rates. They can also include the deferral of tax payments. Tax expenditures are typically provided for specified entities, individuals, or activities. Tax expenditures often have the same policy impact as providing direct subsidies, benefits, or goods and services. For example, in the pandemic, tax expenditures could be used to encourage businesses to purchase special equipment to protect their employees and customers from the virus.

The question asks whether an estimate of the total cost of all tax relief measures is provided, as well as cost estimates for each individual tax relief provision. It also asks whether information is provided that identifies the intended beneficiaries of these tax policies, such as whether they are designed to benefit individual taxpayers, small businesses, or large corporations. Finally, the question asks whether the presentation includes a narrative explaining these tax policies, such as a discussion of the social, economic, or other policy goals the tax relief is expected to achieve, eligibility criteria for accessing tax relief programs, etc.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Estimate of total revenue losses from tax relief measures
- Estimate of revenue losses for individual tax relief measures
- Policy rationale for individual tax relief measures
- Intended beneficiaries for individual tax relief measures
- Explanatory narrative for individual tax relief measures
- None of the above
- Not applicable (the EFPP does not include tax relief measures)

**Comment:**

**Reference:**

## **Question 6**

Do published documents or information on the emergency fiscal policy package under consideration include information on loans and loan guarantees and related liabilities?

### **GUIDELINES**

This question asks about loans and loan guarantees or other types of programs (like insurance) that are designed to support specific individuals or types of businesses (e.g. small and medium enterprises) weather the economic crisis by providing credit and liquidity support, but that generate contingent liabilities for government. In some cases, the government will be making loans or guaranteeing loans directly, or it may authorize the national development bank or another state-owned enterprise to do so on its behalf. Both should be taken into account for this question.

Contingent liabilities only generate a cost for government when the contingent event occurs. For example, if government guarantees a bank loan, then it will only make a payment if the borrower defaults. For a direct loan, government disburses funds to the borrower upfront, but then expects a stream of repayments over time. If the borrower defaults, then the repayment is lost. Thus, a key issue for assessing the impact of these programs on the budget is determining the likelihood of the contingency (default) occurring. That may be particularly difficult to do, given the unique nature of the pandemic, increasing the risk that these liabilities may not be adequately captured in the budget's estimates of revenues, expenditures, and deficit estimates.

To assess these practices, this question asks about whether the documents published with the emergency fiscal policy package provide a description of and rationale for loan or loan guarantee policies (or other policies creating contingent liabilities), identifies the intended beneficiaries of these policies, the maximum size of a loan or loan guarantee for each beneficiary, the entry requirements and approval process to receive a loan or loan guarantee under the policy, and what reporting requirements the entity making the loan or guarantee must meet. It also asks about the estimated total cost for the program, or the maximum allowed exposure (i.e., the total amount of loans or guarantees that can be made).

Example: New Zealand's [Business Finance Guarantee Scheme](#); South Africa's [Economic Response Document](#) (see Annexure p2)

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Description and policy rationale
- Intended beneficiaries
- Maximum amounts allowed
- Entry requirements and approval processes
- Reporting requirements
- Total cost estimates (or maximum exposure)
- None of the above

Not applicable (the EFPP does not include loans or loan guarantees)

**Comment:**

**Reference:**

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### **Question 7**

Do published documents or information on the emergency fiscal policy package under consideration include information on intended beneficiaries of spending measures, in particular poor and vulnerable groups?

### **GUIDELINES**

This question asks whether published documents or information on the emergency fiscal policy package include information on the intended beneficiaries of spending measures. This can include different categories of individuals (e.g. informal workers, female heads of households, etc.) and different categories of businesses (e.g. small, large, within specific sectors, etc.). It also puts a particular emphasis on whether policies are designed to reduce hardship a country's poor and vulnerable groups are facing as a result of the pandemic and its economic effects. Vulnerable beneficiaries can be defined on the basis of their low income, or by some other characteristic that makes them particularly exposed to the negative impacts of the pandemic (specific racial or ethnic groups, informal workers, slum dwellers, etc.) (Note that question 8 asks specifically about information by gender.)

In addition to identifying the intended beneficiaries of a spending measure, it asks whether information is provided explaining the eligibility criteria for different types of benefits.

Finally, the question asks whether the presentation includes a narrative discussion of how the policy is intended to assist intended beneficiaries, particularly the poor and vulnerable.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Individual beneficiaries
- Business beneficiaries
- Poor beneficiaries
- Other vulnerable beneficiaries (please specify in the comments box)
- Eligibility criteria
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### **Question 8**

Do published documents and information about the emergency fiscal policy package under consideration include, where relevant, disaggregated information by gender?

## **GUIDELINES**

The COVID pandemic affects women and men differently. It is important for governments to consider and address this in their policy responses. This question asks whether the government published, as part of their emergency fiscal policy package, information on programs, policies, or resource allocations to foster gender equality and women's empowerment. This could be in the form of comprehensive gender impact assessments of key policy initiatives, or at least publication of disaggregated data by sex for key policy initiatives that may have a differential impact on women and men. It could also take the form of adopting policy initiatives specifically targeted at women, such as social protection measures for certain categories of women (i.e. women heads of households) or labor market measures for female-dominated sectors (i.e. domestic work).

See this UNDP/UN Women [Global Factsheet](#) on the COVID-19 Global Gender Response Tracker for examples of gender-targeted policy initiatives. Canada's [Economic and Fiscal Snapshot 2020](#) includes an Annex (pages 83-117) with a gender-based analysis of the Government's Covid-19 Economic Response Plan.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Gender Impact Assessments of key policy initiatives
- Disaggregated data by sex for key policy initiatives
- Policy initiatives specifically targeted at women
- Other (please specify)
- None of the above

**Comment:**

**Reference:**

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## **Question 9**

Do published documents or information on the emergency fiscal policy package under consideration include nonfinancial information on performance and impact for specific policy initiatives?

## **GUIDELINES**

This question asks whether nonfinancial (performance) data for expenditure policies is included in published documents or information on the emergency fiscal policy package.

Nonfinancial data and performance targets associated with the emergency fiscal policy package are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Non-financial data can include information on:

- **Inputs:** These are the resources assigned to achieve results. For example, with regard to education during COVID, nonfinancial data on inputs could include the number of laptops to be provided to pupils who are not permitted to attend school in-person.
- **Outputs:** These are products and services delivered as a result of inputs. For example, the number of additional people treated in intensive care units as a result of an increase in ventilators supplies; or the number of beneficiaries of a social security program.
- **Outcomes:** These are the intended impact or policy goals achieved. For example, a decrease in COVID-19 mortality rate.
- **Targets:** The actual figures associated with each indicator. For example, how many pupils are supposed to receive a laptop or how many additional hospital beds and ventilators will be provided?

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Non-financial information on inputs
- Non-financial information on results (outputs or outcomes)
- Nonfinancial information on performance targets
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### 2.3 Details of sources of financing

Questions 10 to 12 refer to information about the sources of financing that the government intends to use to resource the specific policy initiatives and actions which are part of the emergency fiscal policy package.

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#### **Question 10**

Do published documents or information on the emergency fiscal policy package under consideration include information on domestic sources of financing (excluding borrowing) that will be used for specific policy initiatives?

#### **GUIDELINES**

As governments increased spending to face the pandemic, they also had to think about how to finance such additional expenditure.

This question looks at what information is available about how the interventions included in the emergency fiscal policy packages were financed.

While for many governments borrowing was the main source of financing (see next question), other available options include: (a) budget reprioritization—reallocating resources from lower priority programs and activities to emergency response; (b) using contingency reserves that were set aside in the original budget for emergency situations; (c) introducing new revenue measures to generate additional resources; (d) other possible financing such as proceeds from sale of assets, transfers from State-Owned Enterprises, etc.

Example: South Africa's [Economic Response Document](#) (see Table 3) and [Supplementary Budget Summary](#)

**Tick boxes:** Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.

- Budget reallocations
- Contingency reserves
- Additional government revenues
- Other (specify)
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### **Question 11**

Do published documents or information on the emergency fiscal policy package under consideration include information on borrowing needs and plans?

#### **GUIDELINES**

In many cases, governments had to resort to large amounts of additional borrowing to finance their COVID-19 emergency response. Providing details about borrowing needs and plans is therefore important to guarantee that the government's overall fiscal position can be adequately monitored.

Information that governments should provide includes: (a) total (additional) borrowing needed for the rest of the fiscal year; (b) whether the government plans to raise additional borrowing domestically or externally; (c) what kinds of debt the government is planning to incur; (d) expected interest rates on these debt instruments; (e) other additional information such as maturity profile, etc.

Example: South Africa's [Supplementary Budget Review](#) (Chapter 4)

**Tick boxes:** Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.

- Total borrowing needs
- Domestic vs. external borrowing
- Types of borrowing instruments
- Interest rates
- Other (specify)
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### **Question 12**

Do published documents or information on the emergency fiscal policy package under consideration include information on donor funding?

#### **GUIDELINES**

For a number of low- and middle-income countries, a key source of financing for emergency response comes from international donor agencies in the form of foreign aid. Governments should provide detailed information on such funding sources.

Information that governments should provide includes: (a) the total amount of financing made available by international donors; (b) a breakdown of financing by individual donor or international financing institution; (c) whether the aid comes as a grant or as a loan; (d) whether it is tied to a cancellation of government

debt; (e) details of foreign aid provided in-kind, such as medical equipment, medical supplies, food aid, etc.; and (f) details of the purposes of and conditions linked to the donor funding.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Total donor funding
- Information by donor
- Information on whether aid is provided as a grants or loan
- Information on whether aid is tied to debt relief
- Information on in-kind aid
- Details on the purposes of and conditions linked to the donor funding
- None of the above
- Not applicable (the country does not receive donor funding)

**Comment:**

**Reference:**

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## 2.4 Details of off-budget arrangements

Question 13 refers to information about the possible off-budget arrangements that governments may have adopted to implement emergency fiscal policy packages.

### **Question 13**

Do published documents or information on the emergency fiscal policy package under consideration include information on extra-budgetary funds and other off-budget arrangements to be used for implementing policies and programs included in the emergency fiscal policy package?

#### **GUIDELINES**

As part of their emergency response to the COVID-19 pandemic, many countries have created dedicated COVID-19 extrabudgetary funds (EBFs). Some of these countries routinely use EBFs during normal times, while others rarely use them. While there can be good reasons for relying on EBFs, they also raise the risk of weakening accountability, in the absence of strong governing rules and oversight.

The IMF defines an EBF as a set of accounts or a government entity engaged in “government transactions, often with separate banking and institutional arrangements, that are not included in the annual state budget law.” ([Allen and Radev 2010](#)) Financing for EBFs can come from a variety of sources, such as transfers from existing budget allocations, including contingency reserves, or from governmental revenue. It can also come from private donations. Examples of EBFs include special purpose funds, development funds, savings funds, trading funds, and investment funds. (See [IMF Special Series on COVID-19](#), “COVID-19 Funds in Response to the Pandemic,” August 26, 2020).

IMF finds that there are several reasons that countries would create an EBF, which can include centralizing control and management of funds, being able to more easily combine public funds with private donations, and streamlining certain steps in the budgeting and procurement processes. EBFs may facilitate the ability of governments to move quickly to address the pandemic and associated economic fallout. But relaxing processes that regulate government action during more normal times also come with certain risks, particularly if these EBFs operate outside of the regular financial management systems, are managed by officials who are unfamiliar with sound financial management practices, or are not subject to strong transparency and reporting requirements.

To foster transparency and accountability, governments should disclose the existence of EBFs on their website and describe the key characteristics of the funds, including their legal mandate, statement of purpose or policy rationale, governance arrangements, and rules and procedures for managing the EBF.

Data on EBFs should be published with a similar level of detail as other budgetary information. Governments should disclose revenue and expenditures on a gross basis, including sources of financing and details about the amount of expenditures, including a presentation of expenditures by program or activity.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check ‘None of the Above’. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Legal mandate
- Policy rationale
- Institutional arrangements
- Reporting and auditing requirements
- Estimates of total financing

- Estimates of income from revenue or budget transfers (public resources)
- Estimate of income from private donations and international donors
- Estimates of other sources of financing
- Estimates of total expenditure
- Estimates of expenditure by program or activity
- Sunset clause
- Explanatory narrative
- None of the above
- Not applicable (the country did not create or use an existing extra-budgetary fund to implement the EFPP)

**Comment:**

**Reference:**

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### ***Part 3. Monitoring the implementation of emergency fiscal policy packages***

In this section, researchers will assess the coverage and comprehensiveness of the documents and information related to the implementation of the emergency fiscal policy package indicated in General Question (b) in Part 1. This information can be provided as part of specific documents and other sources related to the emergency fiscal policy packages themselves, or in other documents and sources published by the Government and related to the state of the economy and/or the broader budget and policy cycle (this could include, for example, In Year Reports). While the emergency fiscal policy package needs to have been introduced by 30 September 2020 to be considered for this assessment, documents and information about the implementation of the package can be considered if they are published until 31 December 2020, to ensure adequate coverage of implementation reporting.

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#### **Question 14**

Do the published documents or information about the implementation of the emergency fiscal policy package under consideration include information on: (a) actual expenditures for spending measures; (b) actual revenue losses from tax relief measures; and (c) total exposure of loans and loan guarantees issued by the government, included in the package?

#### **GUIDELINES**

This question assesses whether information on actual expenditures, actual revenue losses and actual loans and loan guarantees issued, are included in the published documents and data related to the implementation of the emergency fiscal policy package.

The question asks whether actual expenditures are shown by administrative unit or individual program, a more detailed presentation, as addressed in the guidelines for Question 2 above.

The question also asks whether actual revenue losses from tax relief measures are presented in total and by individual measure, as discussed in the guidelines for Question 5 above.

This question also assesses whether published documents or information include information on the total exposure to loans and loan guarantees issued by the government, as addressed in the guidelines for Question 6 above.

Finally, the question asks whether the presentation includes a narrative explaining the implementation of specific policy initiatives, providing a discussion for instance of how the policies have been implemented and what has been achieved.

Example: COVID-related execution information is presented in a dedicated [portal](#) managed by the SAI. In Ukraine, the Ministry of Finance is reporting separately on the *Acute Respiratory Disease Fund COVID-19 caused by SARS-CoV-2 coronavirus and its consequences*: [https://mof.gov.ua/uk/data\\_and\\_analytics-433](https://mof.gov.ua/uk/data_and_analytics-433)

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Total expenditures
- Expenditures by administrative unit
- Expenditures by program
- Total revenue losses from tax relief measures
- Revenue losses for individual tax relief measures
- Total exposure to loans and loan guarantees issued
- Explanatory narrative
- None of the above

Not applicable ((the EFPP does not include tax relief measures or loans or loan guarantees)

**Comment:**

**Reference:**

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**Question 15**

Do published documents or information about the implementation of the emergency fiscal policy package under consideration include information on actual sources of financing used?

**GUIDELINES**

In reporting on the implementation of emergency fiscal response packages, governments should not only include details about the execution of planned spending, but also details of the degree to which different sources of financing have materialized.

Based on questions 10, 11 and 12 above, the information that should be made available includes details of: (a) additional government revenues raised to finance emergency response; (b) actual borrowing incurred and its composition; (c) foreign aid actually received and related details; (d) any other source of financing used; and (e) an explanatory narrative.

As disaggregating what government revenues or borrowing may be financing the relief package versus other spending needs may not be possible, more general information on actual government revenues and borrowing will be accepted for this question.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Government revenues
- Borrowing
- Donor funding
- Other (specify)
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### **Question 16**

Do published documents or information about the implementation of the emergency fiscal policy package under consideration include nonfinancial information performance, in particular looking at the impact on poor and vulnerable groups, including women?

#### **GUIDELINES**

This indicator asks whether the published documents or information that cover the implementation of the emergency fiscal policies include nonfinancial information on actual performance, including both inputs and results (outputs or outcomes) for the reporting period, and a comparison between actual performance and original targets set when the emergency fiscal package was introduced. Refer to question 9 for definitions of nonfinancial information.

This question also asks whether published documents or information about the implementation of emergency fiscal policy packages include nonfinancial information on the actual impact of emergency policies on a country's poor and vulnerable groups, including women.

Finally, the question asks whether these estimates are accompanied by a narrative discussion.

**Tick boxes:** Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.

- Actual performance for inputs
- Actual performance for results (outputs or outcomes)
- Comparison between actual performance and targets
- Impact on poor beneficiaries
- Impact on women and girls
- Impact on other vulnerable groups (please specify in comments box)
- Explanatory narrative
- None of the above

**Comment:**

**Reference:**

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### **Question 17**

Do published documents or information on the emergency fiscal policy package under consideration include information on extra-budgetary funds and other off-budget arrangements used for implementing policies and programs included in the emergency fiscal policy package?

### **GUIDELINES**

This question asks whether reporting on EBFs covers actual income and spending.

Refer to Question 13 for more information on EBFs.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Actual total financing
- Actual income from revenue or budget transfers (public resources)
- Actual income from private donations and international donors
- Actual income from other sources of financing
- Actual total expenditure
- Actual expenditure by program or activity
- Explanatory narrative
- None of the above
- Not applicable (the country did not create or use an existing extra-budgetary fund to implement the EFPP)

**Comment:**

**Reference:**

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### **Question 18**

Did the government publish specific guidance on the use of emergency procurement procedures, if any?

## GUIDELINES

This question asks whether the government published clear and specific guidance on the use of emergency procurement procedures.

The pandemic has forced governments to authorize emergency procurement procedures, intended to circumvent normal rules, in order to buy fast. These emergency procedures must remain transparent. Specific guidance on these procedures includes, but is not limited to:

- The policy rationale for enacting emergency procurement procedures;
- Clear criteria for determining which procurement processes can be included in emergency procedures; and
- A system of tagging to enable tracking contracts and spending related to the emergency. Tagging all contracting processes and budget lines with "COVID-19" will ensure high-quality, open and complete data, to analyze and share information to predict and manage critical supply chains.

More information is available at <https://www.open-contracting.org/what-is-open-contracting/covid19/>.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Policy rationale for emergency procedures
- Clear criteria for inclusion
- Tagging of emergency procurement
- Additional transparency requirements
- Other (please specify)
- None of the above

**Comment:**

**Reference:**

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### **Question 19**

Did the government publish information on actual procurement related to the implementation of the emergency fiscal policy package under consideration?

#### **GUIDELINES**

This question asks whether the government published information on actual procurement as part of the implementation of emergency fiscal policy packages.

Procurement to support the implementation of emergency fiscal policy packages should be open and transparent. This includes, but is not limited to, publishing information on

- **Planning:** The planning section can be used to describe the background to a contracting process. This can include details of the budget from which funds are drawn, or related projects for this contracting process. Background documents such as a needs assessment, feasibility study and project plan can also be included in this section.
- **Tenders:** The tender section includes details of the announcement that an organization intends to source some particular goods, works or services, and to establish one or more contract(s) for these. It can contain details of a forthcoming process to receive and evaluate proposals to supply these goods and services, and can also be used to record details of a completed tender process, including details of bids received.
- **Awards:** The award section is used to announce any awards issued for this tender. There can be multiple awards made.
- **Contracts:** The contract section is used to provide details of contracts that have been entered into.
- **Implementation:** Information related to the implementation of the contract in accordance with the obligations laid out therein. This can include information on delivery and payments.

This [guide](#) provides more detail on the relevant fields that can be included in these sections.

This information should be made available in compliance to the Open Contracting Data Standard or in other open data formats, and should be published within 10 days.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Planning
- Tenders
- Awards
- Contracts

- Suppliers
- Delivery or implementation
- Payments
- Open format
- Timely publication (<10 days)
- Other (please specify)
- None of the above

**Comment:**

**Reference:**

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#### *Part 4. Oversight and participation*

In this section, researchers will assess the extent to which legislatures, Supreme Audit Institutions and citizens and CSOs provide adequate oversight during the approval and implementation of the emergency fiscal policy package indicated in question (b) in Part 1.

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#### **Question 20**

What was the process for legislative discussion and approval of the emergency fiscal policy package under consideration?

#### **GUIDELINES**

While, by nature, emergency fiscal policy packages require swift action and decision making, this question aims at capturing the extent to which legislatures were able to discuss and vote on the packages before they were implemented.

In the comment box below, researchers should include details such as: (i) if multiple packages were introduced, whether different processes were followed depending on the package (e.g., a supplementary budget vs. presidential decree), and which ones; and (ii) if the legislature reviewed and discussed the package, how long did it have to do so?

**Tick boxes:** *Please check the boxes of the items that reflect practices used by legislatures. If none of the practices are used, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Legislature held a vote on the proposed package *before* the package was implemented
- Legislature *debated* the proposed package before voting on it
- Legislature established a special COVID-19 committee or granted additional powers to existing committees to discuss the proposed emergency fiscal policy package before its approval.
- Legislature had at least two weeks to review and discuss the proposed package before holding a vote on it.
- Not applicable (the legislature was not involved in the approval of the EFPP)

**Comment:**

**Reference:**

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**Question 21**

Which of the following “fast track” procedures were used that limited legislative oversight during the crisis?

### **GUIDELINES**

Countries around the world have followed very different procedures to introduce and implement emergency fiscal policy package. In some cases, existing procedures were used. In other circumstances, new procedures have been introduced, some of which may have reduced the legislature’s capacity to effectively oversee executive action in emergency response. This question assesses the extent to which some of these “fast track” procedures were applied that limited legislative oversight.

For a summary and description of the procedures listed in the answer options, please refer to:

[https://read.oecd-ilibrary.org/view/?ref=137\\_137068-ud1174u5hs&title=Legislative-budget-oversight-of-emergency-responses](https://read.oecd-ilibrary.org/view/?ref=137_137068-ud1174u5hs&title=Legislative-budget-oversight-of-emergency-responses), specifically pp.6-9.

**Tick boxes:** *Please check the boxes of the “fast track” procedures that were applied in approving or implementing the emergency fiscal package. If no emergency approval procedures were used, please check ‘None of the Above’. Please provide any additional details in the comment box.*

- A State of emergency was declared.
- Cabinet or individual ministers were empowered with emergency expenditure and law-making authority.
- Fast-tracked parliamentary approval procedures were introduced
- The role of the Upper Chamber was limited
- The executive used extra-budgetary entities and other off-budget arrangements that bypassed regular legislative oversight
- Not applicable (the country did not use any ‘fast track’ procedures that limited legislative oversight)

**Comment:**

**Reference:**

## **Question 22**

How was the legislature involved in monitoring the implementation of the emergency fiscal policy package under consideration?

### **GUIDELINES**

While emergency measures had to be taken in haste and may not have followed the usual legislative approval procedures, legislatures can and should play a key role in ensuring accountability and oversight of the implementation of these measures.

They can do so by examining the implementation of the emergency measures during the budget execution period for which they were approved, as well as ex post oversight following the implementation of the emergency package. The review of these reports is most frequently done by a legislative committee and can be followed by the publication of an official report with findings and recommendations. In-year and ex-post monitoring by the legislature will be affected by the frequency that the executive publishes the emergency-related execution reports, and by how soon the SAI's emergency-related audit reports are released.

In addition, and in light of that fact that one quarter of parliaments in the OECD set up special COVID-19 committees or cross-party working groups to consider emergency responses as they were implemented, researchers should check on whether a similar committee was established in their own country. For example, the New Zealand Parliament created an opposition-chaired special committee from 25 March to 26 May 2020 with 11 members from all five parties to review and report on the government's response to COVID-19. The committee had broad powers to summon testimony and documents from ministers and experts and meetings were publicly broadcasted on traditional media and online

Overseeing the emergency measures is no simple task, also in consideration of the magnitude and unprecedented set of measures that have been introduced and the restrictions that may be in place to actually perform the checks. This indicator is therefore also assessing whether the legislature hears testimony from members of the executive to get a better picture of the execution of emergency-related policy execution.

**Tick boxes:** *Please check the boxes of the items that reflect practices used by legislatures. If none of the practices are used, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Legislature receives and debates regular or special reports which include information on the execution of emergency fiscal policy packages.
- Legislature hears testimony from members of the executive to get a better picture of the emergency-related policies execution.
- Legislature receives and debates regular or special audit reports which include information on audits of emergency fiscal policy packages.
- Legislature established a special COVID-19 committee to oversee emergency-related execution, or granted additional powers to an existing committee.
- None of the above

**Comment:**

**Reference:**

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**Question 23**

Did the SAI adapt its auditing approaches and practices for emergency response and deliver on its planned auditing of emergency fiscal policy packages?

**GUIDELINES**

As highlighted in the INTOSAI Development Initiative's (IDI's) recent note, 'Accountability in Times of Crisis,' experience from previous crises shows that the swift government action needed to respond to the crisis can bring increased levels of waste, mismanagement, and corruption. Supreme Audit Institutions (SAIs) have a vital role to play in helping deter the misuse of funds and providing advice on whether public funds are spent as intended and used efficiently and effectively to respond to the crisis.

SAIs will need to revise their audit plans in light of the COVID-19 crisis. This question assesses whether the SAI has adapted its audit workplan and if the SAI has delivered on its planned emergency response and auditing of emergency fiscal policy packages.

The SAI should publish information on its audit plans and schedules, detailing how it has adapted auditing processes to the emergency situation as well as on what audits it intends to carry out as part of its emergency response.

In addition to those audits that can be conducted after the crisis, SAIs may undertake real-time financial, compliance, and performance audits during the crisis. Real-time audits can have a deterrent effect and contribute to safeguarding public resources. Pages 17 – 18 of the IDI note cited above provides a summary of potential audit topics in the short, medium, and long term.

Timely publication of audit findings is critical to ensuring that audit findings are available during the crisis so that issues highlighted by the audit can be addressed promptly.

The extent to which audits hold the government to account for its implementation of emergency fiscal policy packages depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports. Governments should report publicly on the steps it has taken address COVID-related audit findings.

Researchers should provide weblinks to audit plans, audit reports and published audit findings, and governments response to audit findings.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Publication of audit plans and schedules
- Adoption of real-time audits and concurrent monitoring, or other similar approaches
- Publication of findings from completed audits
- Government response to audit findings
- None of the above

**Comment:**

**Reference:**

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#### **Question 24**

Does the SAI have the mandate and resources necessary to audit emergency spending?

#### **GUIDELINES**

SAIs may not initially have the mandate to audit all funds mobilized in response to the crisis. The effectiveness of governments emergency response will in part depend on proper oversight of all funds, including spending that flows for example through military accounts. For SAIs to play a meaningful role, the government should publicly clarify and/or expand the SAI's emergency response role; the government's emergency laws or decrees should NOT restrict the SAI's mandate to audit emergency fiscal policy packages'; and it may be necessary for the SAI to receive additional funding to fulfill its mandate.

Researchers should provide weblinks to public announcements clarifying the SAI's role, relevant laws or emergency decrees, and evidence of additional funding provided to SAIs.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- SAI has a sufficiently broad mandate and full discretion to audit emergency fiscal policy packages
- The role of the SAI was clarified and/or expanded as part of the government's emergency response
- Additional funding was provided to the SAI as part of the government's emergency response
- None of the above

**Comment:**

**Reference:**

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### **Question 25**

Did citizens and CSOs have opportunities to participate during the formulation and approval of the emergency fiscal policy package under consideration?

### **GUIDELINES**

Recognizing public participation as an essential component of open budgeting systems, the Open Budget Survey includes a separate section on public participation that assesses formal opportunities for the public to directly engage with the executive, legislature, and audit institutions during the budget process. The OBS participation indicators are based on the Global Initiative for Fiscal Transparency's (GIFT) [Principles of Public Participation in Fiscal Policies](#). As highlighted in the [recent post](#) by GIFT, public participation in the context of COVID-19 is even more important. Notwithstanding the need for swift and decisive action, the participation of CSOs and members of the public can help positively shape the government's COVID fiscal policy response and make sure it adequately addresses the needs of the most vulnerable communities.

Question 25 and 26 reflect the need for governments to design and implement fiscal measures through a process that is both transparent *and* inclusive. Question 25 assesses whether CSOs and/or citizens had the opportunity to participate in the formulation and approval of emergency fiscal policy packages and question 26 examines the extent to which citizens and/or civil society organizations had the opportunity to participate in monitoring the implementation of emergency fiscal policy measures.

This question asks whether the executive (the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms) or legislature uses public participation mechanisms during the formulation and approval of emergency fiscal policy packages, and whether those mechanisms are meaningful. Executive mechanisms during the formulation of emergency fiscal policy packages are those that are open to all (where any CSO and/or individual member of the public can provide their input) or discretionary (where invited groups or individuals can provide their input). Legislative mechanisms during the approval of emergency fiscal policy packages are public hearings on emergency fiscal policy measures during which (i) citizens or CSOs are allowed to testify, including on a discretionary basis, or (ii) the legislature uses other means to receive and collect views from citizens and CSOs on the budget.

Participation mechanisms are meaningful if (i) the relevant government body makes an effort to include vulnerable and underrepresented groups; (ii) people can find out the purpose, scope, and intended outcomes for the public engagement; and, (iii) the relevant government body shares feedback they received and how it has been used.

Researchers should provide evidence to support the use participation mechanisms, including links to media articles, copies of invitations, or interviews with government official(s) or individuals who participated in relevant processes.

Researchers should also indicate in the comment box whether government bodies used existing or new participation mechanisms to engage the public during the formulation and approval of emergency fiscal policy packages.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Executive used participation mechanism during formulation
- Executive made effort to include vulnerable and underrepresented groups
- Executive provided comprehensive prior information on engagement
- Executive provided feedback
- Legislature used participation mechanism during approval
- Legislature made effort to include vulnerable and underrepresented groups
- Legislature provided comprehensive prior information on engagement

- Legislature provided feedback
- None of the above

**Comment:**

**Reference:**

**Question 26**

Did citizens and CSOs have opportunities to participate in the implementation and monitoring of the emergency fiscal policy package under consideration?

**GUIDELINES**

This question examines the extent to which citizens and/or civil society organizations had the opportunity to participate in monitoring the implementation of emergency fiscal policy measures. Executive mechanisms during the monitoring of implementation are those that are open to all (where any CSO and/or individual member of the public can provide their input) or discretionary (where invited groups or individuals can provide their input). Legislative mechanisms during the monitoring of implementation are public hearings on monitoring the implementation of emergency fiscal policy packages during which (i) citizens or CSOs are allowed to testify, including on a discretionary basis, or (ii) the legislature uses other means to receive and collect views from citizens and CSOs on the budget. SAI mechanisms are those through which the public can contribute to audit investigations

Participation mechanisms are meaningful if (i) the relevant government body makes an effort to include vulnerable and underrepresented groups; (ii) people can find out the purpose, scope, and intended outcomes for the public engagement; and, (iii) the relevant government body shares feedback they received and how it has been used.

Researchers should provide evidence to support the use participation mechanisms, including links to media articles, copies of invitations, or interviews with government official(s) or individuals who participated in relevant processes.

Researchers should also indicate in the comment box whether government bodies used existing or new participation mechanisms to engage the public during the implementation and monitoring of emergency fiscal policy packages.

**Tick boxes:** *Please check the boxes of the items that appear in the relevant documentation. If none of the items are presented, please check 'None of the Above'. In the comment box, please provide a detailed citation for each item selected below as described in the assessment directions as well as any additional details.*

- Executive uses participation mechanism during implementation
- Executive makes effort to include vulnerable and underrepresented groups
- Executive provides comprehensive prior information on engagement
- Executive provides feedback
- Legislature uses participation mechanism during implementation
- Legislature makes effort to include vulnerable and underrepresented groups
- Legislature provides comprehensive prior information on engagement
- Legislature provides feedback
- SAI uses participation mechanism during implementation
- SAI makes effort to include vulnerable and underrepresented groups
- SAI provides comprehensive prior information on engagement
- SAI provides feedback
- None of the above

**Comment:**

**Reference:**