



Implementation of Governance Measures in Crisis-Related Spending May 2021

Governments around the world are playing a crucial role in providing lifelines to people and firms to help combat the pandemic and its economic fallout. To support the effectiveness of these efforts, it is important that such spending be subject to adequate [transparency and accountability](#).

Toward this end, the IMF has called for ensuring transparency and accountability in pandemic-related spending, so that the money and measures help the people who need it most, using the adage, “spend what you must, but keep the receipts.”

The IMF presses for better governance through greater transparency and has sought specific [governance measures](#) for countries receiving IMF financing during the crisis. These include commitments to publish pandemic-related procurement contracts and the beneficial ownership of companies awarded these contracts, as well as COVID-19 spending reports and audit results.

The measures are tailored to country circumstances and the severity of corruption risks. In addition, all recipient countries commit to undertake a [Safeguards Assessment](#)—a due diligence exercise that is aimed at ensuring that a country’s central bank is able to provide reliable information and transparently manage the funds that it receives from the IMF.

Addressing corruption is a long game. These emergency spending measures are not silver bullets and will only go so far in addressing deeper challenges. Longer-term governance and corruption vulnerabilities will continue to be addressed under the IMF’s broader [2018 Framework for Enhanced Fund Engagement on Governance](#), with a focus on multi-year IMF lending arrangements, annual health checks of IMF member countries, and capacity development.

The document below includes the status of implementation of governance safeguards related to crisis-related spending in Letters of Intent (LOIs) accompanying IMF financing during the COVID-19 crisis as of mid-March 2021.

Implementation of Governance Measures in Crisis-Related Spending¹

Country	Type of Instrument	Commitments	Status
Afghanistan	RCF/ECF	<p><i>RCF:</i> "We will do our utmost to ensure effectiveness and strong governance in implementing crisis-mitigation measures. To ensure full transparency, we commit to publishing quarterly reports on pandemic-related spending, including procurement contracts and the beneficial ownership of companies awarded those contracts. We will undertake audits of selected spending, to be performed by the Supreme Audit Office in line with our legislative framework and publish the audit reports by end-December. In addition, as per standard practice, select donor-financed programs and projects will be audited by external auditors approved by donors."</p> <p><i>ECF request:</i> "We are fully committed to transparency and accountability in public spending. In line with broader efforts to improve the management of public finances, we are transitioning to e-procurement, including the development of an online procurement portal on the National Procurement Agency's website https://ageops.net/en/procurementprocedure/announcement/award-decision, which regularly publishes procurement contracts. In furtherance of this initiative and as a prior action for the ECF arrangement, on</p>	<p>Procurement contract information. In line with broader efforts to improve the management of public finances and with e-government initiatives, Afghanistan has been in the process of transitioning to a system of e-procurement, including the development of an online procurement portal, where procurement contracts and other information are published.</p> <p>Information on contract award decisions are published here.</p> <p>Information on procurement contracts are published here, including contract type, procurement entity, name of contractor, contract price (in AFN and USD), contract signing date, and date contract completion is due. Information on 5,118 awarded contracts have been published on the site.</p> <p>Contracts in progress (full contract documents) are published here. 5,036 contracts have been published on the site.</p> <p>Beneficial ownership of contracting companies. Afghanistan has taken steps to fulfill their RCF and ECF commitments to disclose beneficial ownership in public spending. On September 30, 2020, the National Procurement Agency (NPA) revised the procurement regulations to require the collection and online publication of</p>

¹ Information as of mid-March 2021, unless stated otherwise. This list includes governance safeguards related to crisis-related spending in Letters of Intent (LOIs) accompanying IMF financing during the COVID-19 crisis. It excludes the commitment to undertake a central bank safeguards assessment, which is required in all cases. For the reasons outlined in paragraph 19 of the staff paper on [Progress in Implementing the Framework for Enhanced Fund Engagement on Governance](#), LOIs for a few financing instruments (mainly cases very early in the COVID-19 crisis and/or cases with somewhat lower corruption risks) did not include commitments specifically related to the governance of crisis-related spending and hence are not covered in this list.

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		<p>September 30, 2020, the National Procurement Agency (NPA) revised the procurement regulations to require in all public procurements, starting November 1, 2020, collection of beneficial ownership information in bidding documents and online publication of beneficial ownership information of all entities contracting with the government within 30 days of contract signing. We commenced in September the preparation of the first quarterly report on pandemic-related spending, which we aim to publish by end-October. Further, as directed by the President and in line with our commitments at the time of the RCF disbursement, the SAO will undertake audits of the following COVID-19 spending items in FY2020: health spending, including for building hospitals; the bread distribution and wheat purchase programs; package to support agriculture; transfers to provinces for COVID-19 response; and will publish its reports by end-June 2021."</p>	<p>beneficial ownership information of all entities contracting with the government within 30 days of contract signing. The amended rule and form include the definition of "beneficial owner" from the AML/CFT Law. Failure to submit the form or supply the requested information is grounds for rejection of the bid. 94 self-declared beneficial ownership forms have been annexed to awarded contracts and published.</p> <p>Reporting. A COVID-19 Quarterly Spending Report is published on the Ministry of Finance's site: COVID-19 Quarterly Spending Report. The first such report was published in October 2020 COVID-19 Quarterly Spending Report.</p> <p>Audits. The Supreme Audit Office (SAO) has commenced the preparation of audits of the following COVID-19 spending items in FY2020: health spending, including for building hospitals; the bread distribution and wheat purchase programs; package to support agriculture; and transfers to provinces for COVID-19 response. The audit reports are expected to be published by end-June 2021. The postponement in publication from December 2020 to end-June 2021 is due to capacity constraints amplified by COVID-19 and because the audits could commence after the FY2020 ended and relevant fiscal accounts closed on December 21, 2020.</p>
Bahamas	RFI	<p>"We will adhere to best practices in procurement and contract awards related to the pandemic, ensuring transparency and ease of tracking of COVID-19 expenditures in the budget. We have recently re-established the Audit Committee to strengthen implementation of recommendations by internal and external audits. The Auditor General is empowered to undertake regular audits of public procurement. We will publish procurement contracts of crisis mitigation spending, including beneficial ownership information of companies awarded procurement contracts, report</p>	<p>Procurement contract information. The authorities are collecting the relevant information and developing the website for publishing crisis-related procurement contracts. The authorities want to publish all FY19/20 contracts at once and thus are waiting until all information is collected. They are also working on the web design. The country team provided example websites from other countries with LEG's assistance.</p> <p>Beneficial ownership of contracting companies. Although The Bahamas has a beneficial ownership definition and mandates registered entities to provide such information, it is not clear that</p>

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		<p>quarterly on COVID-19 mitigation spending, and such spending will be audited by the Auditor General in accordance with international best practice within 9 months of the end of the fiscal year, and auditing results will be published on the government’s website. We will also ask the Auditor General to quantify the revenue losses that are directly associated with the COVID-19 pandemic. [...] We intend to finalize the Public Procurement Law—which will modernize our procurement system and bring it in line with international best practice—by end-June this year. We also plan to submit the Public Financial Management Bill and the Public Debt Management Bill to Parliament by end-2020.”</p>	<p>such information is required in the bidding process. As such, beneficial ownership information of companies awarded COVID-related contracts is not published.</p> <p>Audits. The audit for FY19/20 spending is ongoing, aiming for completion by end-March 2021 as committed in the RFI LOI.</p> <p>Reporting. The 2020 Fiscal Strategy Report and FY20/21Q1 fiscal report have detailed information on COVID-related spending.</p> <p>Other measures. The Auditor General is also expected to quantify the revenue losses that are directly associated with COVID-19.</p> <p>The Public Procurement Act was submitted to Parliament on time but has not yet been enacted.</p> <p>The Public Financial Management Act and Public Debt Management Act have not yet been submitted to parliament, as they are still in internal review. The government intends to table them in 2021Q1.</p> <p>Other useful info. The FY21Q1 fiscal report has a summary of COVID-19 related measures.</p>
Bangladesh	RFI	<p>“We are committed to ensuring that crisis resources are used transparently and effectively. Toward that end, we will ensure that applicants for COVID-19 related contracts provide their beneficial ownership information to the government and that this information is appropriately recorded and made available to audit authorities and will publish online (i) an audit of COVID-19 related expenditures and other government subsidized programs by the Office of the Comptroller and Auditor General within 12 months and (ii) crisis-related public</p>	<p>Procurement contract information. All procurement contract information, including crisis-related contracts, are documented and made available via the Central Procurement Technical Unit’s website.</p> <p>Beneficial ownership of contracting companies. The Ministry of Finance has instructed the Health Services Division (HSD) to collect and preserve the details of the authorized contractor and the beneficial ownership details of the contracted firms, which will be accessible to the Office of the Comptroller and Auditor General (CAG).</p>

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		procurement contracts and related documents, including the names of the companies awarded the contract and ex-post validation of delivery. We will seek to adopt reforms to allow publication of beneficial ownership information of companies awarded public procurement contracts as soon as feasible."	Audits. Bangladesh's fiscal year ends in June. Given this, the audit of COVID-related expenditures and other government-subsidized programs will be undertaken by the Office of the Comptroller and Auditor General (CAG) only after the fiscal year ends. The audit is expected to be published online. The Ministry of Finance authorities indicated that technical assistance related to the audit process will be helpful; however, the final decision on uptake will be made by the CAG. The IMF's Resident Representative Office will be following up with the audit agency.
Barbados	EFF	"The Government will strengthen the efficiency and quality of the Government of Barbados (GOB) procurement process thereby improving the ease of doing business and reducing costs. The effectiveness of the Public Accounts Committee has been strengthened to allow the public to monitor in real time its oversight role, thereby ensuring full transparency. Strengthened public procurement including audit of these crisis expenditures, publication of contracts, the names of successful bidders (and their beneficial owners) as well as ex post verification of delivery will ensure that COVID-19 related outlays will be efficiently allocated."	Procurement contract information and beneficial ownership of contracting companies. Barbados has committed to the tabling in Parliament of contracts exceeding BDOS 1 million, commencing March 2021. Audits. The authorities have confirmed that the Auditor General will audit crisis-related spending, though timing is unclear at this stage. Tracking. Separate sub-programs have been opened for COVID-19 related expenditure to assist in tracking these expenditures. Budgeting. Supplementary budget provisions were sought during 2020 to cover COVID-19 related expenditures.
Benin	RCF	"We reiterated our firm commitment to an effective and transparent implementation of the COVID-19 related spending. In line with our commitments at the time of the ECF augmentation, we have published the list of contracts awarded in the context of the fight against the pandemic. We have also published the key information on these contracts, including the beneficial owners of awarded companies, as well as the validation of delivery. We will continue to make sure that spending is properly	Procurement contract information. The authorities have implemented their commitments on procurement transparency. Specifically, they have published the list of contracts awarded in the context of the fight against the pandemic (for procurement of FCFA 10 million and above). The information is available on the website of the public procurement department and includes the references of the contracts, the validation of delivery, the purpose of the contracts, the types and amounts of procurements, the references of the awarded companies (name, address, commercial register), and their beneficial owners. Information has been

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		<p>budgeted and that its execution is in line with the international rules of fiscal credibility and transparency. In this context, we are committed to (i) publishing online on a monthly basis the procurement documents and key contract information relating to the major projects implemented under the response plan, indicating the amounts and the names of the beneficial owners of the awarded companies, as well as the validation of delivery, (ii) ensuring that adequate expenditure controls are in place; (iii) ensuring that the execution of expenditure related to COVID-19 is officially accounted for through monthly budget execution reports that will be published online. In addition, we will entrust the Accounting Chamber (Cour des Comptes) with the audit of the use and effectiveness of the funds committed. This audit will be published by the Accounting Chamber by end-June 2021 and made available on its internet website."</p>	<p>published on all completed contracts as received from the contracting authorities, including the Ministry of Health.</p> <p>Beneficial ownership of contracting companies. The country's legal framework obliges companies to provide detailed information on the beneficial owner at the commercial register and tax administration. Such information is collected by the procurement agency and published on their website. Companies failing to comply with the country's rules will be excluded from public procurement. Beneficial ownership information is available on the procurement website (available here).</p> <p>Audits. Ongoing audits are conducted by the General Inspectorate of Finance, the Accounting Chamber, the Economic and Financial Unit, and other private and reputable external auditors.</p> <p>The authorities are undertaking financial, compliance, and performance audits, and concern all COVID-19-related spending.</p> <p>Judicial audits are operating. These control tools are systematically used by the government whenever there is a suspicion of fraud. These tools also apply to COVID-19-related spending.</p> <p>Internal audits by the General Inspectorate of Finance are performed independently and shared with the Accounting Chamber. The Accounting Chamber audit is expected to be published by end-June 2021.</p> <p>Reporting. The authorities periodically publish reports on expenditures related to the pandemic. The latest publication is from end-September.</p>

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			<p>The Government also has weekly publications on its website.</p> <p>Tracking. Benin has adopted the program-based budgeting approach. The COVID-19 response plan is included in the programs that support health policies, social protection, and aid for the economy. In addition, dedicated budget lines are created at the level of the general budget to support the financing of cross-cutting response measures.</p> <p>Note that, with the assistance of the World Bank, Benin has set up a National Fund for Catastrophe Response (FONCAT) to respond to crises and other unforeseen events that may call for emergency action. Its implementation mechanism offers guarantees to speed up budgetary and financial operations and ensure compliance with international procedures and good governance standards. FONCAT has helped enhance governance in Benin. The Decree of FONCAT and procedure manual are available online.</p> <p>Other measures. The Fiscal Transparency Evaluation (FTE) initiated in February 2020 and the full assessment of budgetary risks are due on end-June 2021. The authorities are still collecting data.</p> <p>The general framework for the management of public investments in Benin is published: https://sgg.gouv.bj/doc/decret-2019-193/</p> <p>The Public Investment Program (2021-2023) will be released by the end-February 2021.</p> <p>Other useful information. COVID-19-related spending is reflected in the Amended Finance Law of 2020.</p>

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			For 2021, COVID-19-related spending is reflected in the Finance Law .
Bolivia	RFI	<p>“...we commit to adhere to best practices in procuring and awarding contracts related to the pandemic (including by publishing regularly documentation on procurement contracts on the government’s website, together with ex-post validation of delivery along with the name of awarded companies and the name of their beneficial owners) as well as publishing an external independent audit report on virus-related expenditures once the crisis is over.”</p>	<p>Bolivia has just completed repurchase of the RFI credit of 240.1 million SDR, 10 months after its approval by the Board, and more than 4 years before its maturity date.</p> <p>The funds were never deployed, as the RFI was caught up in a political debate, with the congressional opposition (now the party in power) objecting to its use. Consequently, no action was taken on RFI commitments.</p>
Burkina Faso	RCF/ECF	<p><i>RCF</i>: “The government also commits to a transparent and accountable use of the funds disbursed under the RCF, including by enhancing transparency of health-related expenditures.”</p> <p><i>ECF, 4th and 5th Reviews</i>: “To ensure the recovery of the economy for the rest of 2020 and in 2021, a COVID-19 Economic Recovery Fund (FRE) has been set up in the amount of FCFA 100 billion to support (individual or corporate) businesses operating in strongly affected sectors. In addition, the investments planned for 2021 will also have a leveraging effect. 5. The Government reiterates its commitment to ensuring the transparency of resources allocated for the COVID19 crisis response. To this end, a first audited report of COVID19-related expenditure up to the end of June 2020 was shared with IMF staff. Going forward, all public procurement contracts related to our response to the pandemic and the names of their ultimate beneficiaries will be published, and an audited report on COVID-19-related spending at the end of December 2020 will be published by the end of June 2021.”</p>	<p>Beneficial ownership of contracting companies. Public procurement contracts and ultimate beneficiaries will be published along with the audit by end-June 2021.</p> <p>Audits. The first audited report of COVID19-related spending up to end-June 2020 was shared with IMF staff in October 2020. The audit was carried out by the General Inspectorate of Finances and concerned compliance with accounting procedures, financial and budgetary processes, and procurement rules. The audit of COVID-19-related spending at the end of December 2020 will be published by end-June 2021.</p> <p>Budgeting. COVID19-related expenditures have been incorporated in the revised 2020 budget.</p>

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Burundi	CCRT	<p>"We will ensure that the best possible use will be made of the funds provided in the context of COVID-19. The Court of Auditors, in consultation with the development partners concerned, will undertake and publish an ex post audit of expenses related to COVID on the government's website within 9 months after the end of the fiscal year."</p>	<p>Audits. The authorities are preparing reports on the use of funds provided in the context of COVID-19. They have not yet been audited by the Court of Auditors. Burundi's fiscal year ends in June, and staff expects the authorities to fulfill their commitment on time.</p> <p>Other useful information. Crisis spending was not authorized as part of the normal budget process. However, a technical committee for the response to the COVID-19 pandemic has been set up by decree. A single fiduciary fund to respond to the Covid-19 pandemic has also been set up for any partner who wishes to support the Government. For this purpose, a related account has been opened at the Bank of the Republic of Burundi.</p>
Cabo Verde	PCI	<p>The execution of COVID-19 expenditures will be done in line with the government's transparency and accountability practices. Consequently, these expenditures are tracked and published on the official website of the Ministry of Finance. In addition, they will be audited by the Tribunal of accounts at the time of the 2020 budget audit.</p>	<p>Audits. Cabo Verde is committed to undertake an audit at the time of the 2020 budget audit. Staff has not received information on the timeline for the 2020 budget audit.</p> <p>Reporting. The government continues to publish COVID19-related expenditures on the Ministry of Finance's website.</p>
Cameroon	RCF	<p><i>First RCF request:</i> "We will ensure that the financial assistance received is used for the intended purposes, in strict compliance with the provisions of the Law on the Code for Transparency and Good Governance in Public Finance Management in Cameroon and the Law on the Financial Regime for the Government and Other Public Entities, all adopted in July 2018. For this purpose, the funds linked to COVID-19 will be subject to the strict application of the budgetary procedures and controls provided for by the above Laws. In addition, we commit to issue a semi-annual report on COVID-19 related spending and to commission an independent audit of this spending at the end of the 2020 fiscal year and publish the results. We also commit to publishing documents relating to the</p>	<p>Procurement contract information. The authorities remain committed to publishing all the COVID19-related contracts on the website. The regulation "Code des marches publics du Cameroun" has a cutoff of FCFA 5 billion. In advance of the RCF-2 Board date, the authorities published the backlog of all COVID19-related contracts awarded since May 4, 2020, including the beneficial ownership.</p> <p>Beneficial ownership of contracting companies. A circular was issued in October 2020 requiring beneficial ownership information to be submitted at the time of bidding on a COVID19-related contract (prior action to the RCF-2). The beneficial ownership of successful bidders is to be published at the same time as results of the contract award.</p>

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		<p>results of public procurement awarded by the government and the beneficial ownership of companies receiving procurement contracts on COVID-19 related expenditures. In the meantime, such COVID-19 related expenditures are being incorporated in a supplementary budget in preparation and expected to be presented to the Parliament in June 2020.”</p> <p><i>Additional commitments in the second request, which apply also to spending financed by the first request:</i></p> <p>“We reiterate our firm commitment to an effective and transparent use of public funds, and to ensuring that funds received, including from the RCF disbursement and the resources freed up by the DSSI, are efficiently spent on addressing the pandemic crisis. To this end, we are committed in the context of contracts related to COVID-19 to (i) issuing before the RCF-2 Board date a circular implementing Article 90 of the Public Procurement Code to modify the standard procurement forms, in particular with regard to documents providing information on the identification of the beneficial ownership of companies receiving procurement contracts; (ii) publishing after the RCF-2 Board date on the website of the Public Procurement Regulatory Agency and within 30 days of the award on any contract, the results of public procurement awarded by the government and the beneficial ownership of companies receiving procurement contracts; (iii) publishing before the RCF-2 Board date, the backlog of all COVID-19 related contracts awarded since May 4, 2020, including the beneficial ownership; (iv) issuing a semi-annual report on COVID-19 related spending; and (v) commissioning an independent audit of this spending at the end of the</p>	<p>Audits. Cameroon is committed to undertake an independent audit of the spending at the end of fiscal year 2020 and to publish its results. The terms of reference for the audit was formulated in December 2020 and reviewed by the IMF. Identification of the auditor is ongoing.</p> <p>Budgeting and reporting. A special COVID-19 account, dedicated to financing the national response plan to the pandemic, has been created. For 2020, the Revised Finance Law enacted in June 2020 allocates resources to the account, which is financed at 76 percent by resources released by debt service suspension and external budgetary support. The account is governed by a circular issued by the Minister of Finance. The circular specifies the modalities of organization, operation, monitoring, and evaluation of the account. The circular stipulates that the Minister of Finance should produce a consolidated report on expenses related to the fight against COVID-19, thirty (30) days after the end of each semester. A draft report was elaborated at end-2020, but not yet published. The authorities have also published a general report explaining the budget to citizens (“Budget Citoyen”), which includes an overview of COVID19-related spending.</p>

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		2020 fiscal year and publishing the results."	
Central African Republic	RCF/ECF	<p><i>RCF:</i> "...we will ensure that the additional external financing we are receiving is used effectively to address crisis-related needs and will undertake an independent audit of the crisis-mitigation spending after the crisis abates, whose results we will publish."</p> <p><i>ECF, 1st and 2nd reviews:</i> "We have set up an inter-ministerial committee responsible for monitoring pandemic-related spending with the aim of ensuring in real time the proper use of funds received. This committee is chaired by the Minister of Finance and Budget and it is comprised of representatives from the main spending agencies (e.g. Ministry of Health and the Population, Ministry of Economy, Planning, and Cooperation) and from the agencies responsible for the supervision of spending (e.g., the Budget Directorate, the Public Procurement Directorate, the High Authority for Good Governance, or HABG), as well as observers representing our technical and financial partners (the World Bank, the African Development Bank (AfDB), the IMF, the EU, and the Bank of Central African States, or BEAC) and civil society. The committee will oversee not only pandemic-related spending implemented by the government, but also spending implemented by our partners. The decree issued by the Prime Minister, Head of government, establishing the committee provides for the publication of tenders related to this spending. ... We will ensure the sound and transparent use of the funds mobilized to combat the</p>	<p>Beneficial ownership of contracting companies. On December 14, 2020, the authorities published a list of nine (9) COVID19-related procurement contracts approved between August 14, 2020, and November 17, 2020. For each contract, the name of the (legal person) awardee is provided, along with the "name of the natural person who is the manager/signatory of the contract". The managers/signatories listed may or may not be the beneficial owners of the legal persons they are representing. The authorities have committed to publish a monthly accounting of "public procurement tenders as part of the pandemic response, as well as the outcome of these tenders, including the names of the winning companies, the names of their beneficial owners, and the criteria for their selection", however no additional information appears to have been published as of February 18, 2021.</p> <p>Audits. The authorities have committed to commissioning an independent audit by the Court of auditors (Cour des Comptes) of pandemic-related expenses incurred in 2020 and to publishing the audit report online by end-April 2021 (end-April structural benchmark under the ECF arrangement).</p> <p>Reporting. The authorities have started publishing data on COVID19-related expenditures and related procurement contracts as follows:</p> <ol style="list-style-type: none"> 1. The Execution of Expenses to fight against COVID-19 over the period from July to November 30, 2020, is published here. 2. The Situation of the Contracts relating to the Fight against Covid-19 is published here.

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		<p>pandemic. In accordance with our commitment under the RCF, we will commission an independent audit by the Court of auditors (Cour des comptes) of pandemic-related expenses incurred in 2020. The audit report will be published online, and in its entirety, by end-April 2021 (new structural benchmark). Following the publication in early December of data on Covid-related expenditures and related public contracts, we will publish on a monthly basis detailed data on Covid-related expenditures and on public procurement tenders as part of the pandemic response, as well as the outcome of these tenders, including the names of the winning companies, the names of their beneficial owners, and the criteria for their selection. We will also publish the names of enterprises that have benefited from transfers intended to help them deal with the pandemic, and the criteria for their selection."</p>	<p>3. The implementation of markets on COVID-19 resources is published here.</p>
Chad	RCF	<p><i>First request:</i> "We also undertake, under Decree N ° 0374 of March 24, 2020 creating a special allocation account entitled "Special Fund for the fight against the Coronavirus" to keep separate accounts for COVID-19 expenses and provide separate reporting for the transparent management and in accordance with the best budget management practices to which we have always adhered."</p> <p><i>Additional commitments in the second request, which apply also to spending financed by the first request:</i> "Resources dedicated to the COVID-19 will be used in full transparency. In addition to being reflected in the budget law, they will be committed in line with the CEMAC PFM directives. In particular, emergency spending for urgently needed supplies will be committed according to the provisions of Decree No.</p>	<p>Procurement contract information and beneficial ownership of contracting companies. In the context of RCF-2, the authorities committed to publish COVID-19 procurement contracts in full and to include the names of the beneficial owners of the legal persons awarded contracts within 30 days of the award. The authorities have published procurement contracts on the website of the Ministry of Finance and Budget; however, they have not published the names of the beneficial owners of awarded legal persons as set forth in their commitment.</p> <p>Audits. An ex-post compliance audit of COVID expenses by a reputable international auditing firm, which will be completed with the support of the Inspectorate of Public Finances, is due within 6 months from the end of the fiscal year (end-December, 2020) and to be published within 1 month of completion. Completion of the audit is expected by end-June 2021 and publication by end-July 2021.</p>

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		<p>1025/PR/MFB/2020 of May 29, 2020, derogating from public procurement rules concluded in the context of the fight against the coronavirus and subjected to an ex-post compliance audit by a reputable international auditing firm, which will be completed with the support of the Inspectorate of Public Finances within six months of the end of the fiscal year. The audit will also cover all COVID-related expenditures. Auditing reports, also including analysis of compliance with procedures, in particular with regards to regulated agreements, will be published within a month upon completion on the website of the Ministry of Finance and Budget. The full text of procurement contracts, along with the names of the beneficial owners of awarded legal persons, will be published on the website of the Ministry of Finance and Budget within 30 days of the award of any contract concluded under the fight against the coronavirus. Delivery reports for goods and services, including the list of suppliers and contractors, will be published on the website of the Ministry of Finance and Budget within three months of the end of the execution period for each contract.”</p>	<p>Budgeting. The authorities have opened a dedicated treasury account to manage COVID-19 expenses. A committee has been established, headed by the Ministry of Finance, to oversee the account. COVID-19 expenditures are earmarked in the budget.</p>
Comoros	RCF/RFI	<p>“We concur with Fund staff that strengthening institutions and promoting good governance, transparency and accountability, and tackling corruption are crucial for inclusive and sustainable growth. We are keen to ensure that the best possible use will be made of the funds provided by the IMF and to that effect, we will enhance mechanisms of reporting and controls for the disbursement of funds, building on recommendations of IMF-provided capacity building on government accounting of recent years. We commit to report quarterly on the spending of these funds and to</p>	<p>Procurement contract information and beneficial ownership of contracting companies. On regularly publishing documentation on large public procurement projects, the authorities plan to start doing this in the coming weeks. They will use the government’s general website to publish the required information, as the website dedicated to public procurement is not yet operational.</p> <p>Audits. On commissioning an independent and robust third-party audit of the spending of IMF-provided funds in about a year’s time (from late April 2020) and publishing its results, so far the authorities have entered an audit of this spending in the work</p>

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		<p>commission an independent and robust third-party audit of this spending in about a year's time and publish its results. The Government will also publish regularly on its website dedicated to public procurement documentation on large public procurement projects, together with ex-post validation of delivery along with the name of awarded companies and the name of their beneficial owner(s). The Government expects that this website will be operational within six months. The Government will start publishing the information on its general website in case the website dedicated to procurement should become operational only with a delay."</p>	<p>program of the General Inspectorate of Finance.</p> <p>Reporting. On quarterly reporting on the spending of the funds provided by the IMF, the authorities started reporting to Fund staff on the spending of these funds in February 2021, instead of in 2020 as envisaged.</p> <p>Budgeting. On enhancing mechanisms for reporting and controls for the disbursement of funds provided by the IMF, the authorities prepared an advance decree for the spending of funds provided by the IMF, and they regularized the spending ex-post through a supplementary budget law. The preparation of both the decree and the supplementary budget law benefited from IMF capacity building efforts. The authorities report that, in view of the need for speed, starting in April 2020 they eased requirements for all public procurement projects related to COVID by allowing restricted calls for expressions of interest.</p>
Costa Rica	RFI	<p>"We are also committed to using the RFI resources transparently and through established governance mechanisms, including ex-post accountability and controls, to ensure the funds are used to address the Covid-19 related shocks."</p>	<p>Procurement contract information and reporting. The Comptroller's Office launched a separate COVID-related Transparency Portal where it is disseminated key information on public purchases, results of procurement and spending audits, status of emergency legislation and extraordinary budgets, and supporting material to public sector entities on institutional risks and business continuity.</p> <p>The Ministry of Labor and Social Security also manages a Transparency Portal on the emergency cash transfer program "Bono Proteger", which publishes the list of beneficiaries, progress reports, and aggregated statistics.</p> <p>The Planning Ministry also launched a COVID-related Transparency Portal, which consolidates information from eight public authorities—the Joint Social Welfare Institute (IMAS), Ministry of Labor and Social Security (MTSS), National Emergency Commission (CNE), Integrated Public Procurement System</p>

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			(SICOP), Costa Rican Social Security Fund (CCSS), Ministry of Health, and Ministry of Finance. The portal disseminates procurement contracts and other information on public purchases, key information on central government spending, geographical distribution of key emergency social assistance programs, and details of donations received.
Democratic Republic of Congo	RCF	<p>“The proper use of those resources will be guaranteed through the implementation of our public financial management legislation, but also through the publication of budget execution figures contained in the treasury plan on a monthly basis to enhance financial transparency. Moreover, we commit to publish online all COVID-19 related procurement contracts that exceed US\$12,000 and, for the contracts exceeding USD 1 million, to disclose the beneficial ownership information of contracted companies. We will also undertake a monthly internal audit as well as a specific audit of COVID-19 related expenditures as part of the annual control of audit of the Audit Court, which should be published. To ensure resource revenue transparency and in line with commitments with the EITI of which DRC is a member, a presidential ordinance will be signed confirming the appointment of the National EITI Coordinator approved by the Council of Ministers on March 13. In addition, the monthly payments of the operating allowance of the DRC EITI will resume to allow the resumption of its work. Furthermore, the government’s commitment to fight against corruption in DRC is shown by the recent issuance of a decree establishing an anti-corruption agency and also by the intention to publish and implement an anti-corruption action plan based on ongoing governance and safeguards assessments.”</p>	<p>Procurement contract information and beneficial ownership of contracting companies. The authorities have committed to publish all COVID-19 related procurement contracts that exceed US\$12,000 and disclose beneficial ownership information for contracts exceeding US\$1 million but have not yet provided an update on the status of these publications.</p> <p>Audits. The General Finance Inspectorate is undertaking a specific audit of COVID-19 related expenditures. Additionally, the annual report of the Audit Court will include a special audit on COVID-19 related expenditures.</p> <p>Reporting. The authorities produced and published a revised 2020 treasury plan reflecting the expected impact of the pandemic and additional support from development partners. They started to include COVID-19 related expenditures in their monthly budget execution reports. The authorities are reporting on the nature and amount of the COVID-19 related expenditures on a monthly basis.</p>

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Djibouti	RCF	<p>“To foster transparency of accounting and management of resources, we will outline the new measures in a supplementary budget expected to be submitted to Parliament in May. We are also committed to continuing to adhere to the best fiscal management practices and to ensuring that the best possible use is made of the resources provided by the IMF and our other partners. To do so, we will (i) publish on the Ministry of Budget’s website, once they are signed, procurement contracts of COVID-19 expenditures in excess of US\$100,000 as well as the beneficial ownership of the selected companies, and (ii) commission an independent ex-post audit of COVID-19-related spending in about a year’s time and publish the results.”</p>	<p>Procurement contract information and beneficial ownership of contracting companies. The authorities have not published procurement contracts and beneficial ownership information related to COVID-19 spending and have informed staff that all contracts have so far fallen under the US\$100,000 threshold for publication.</p> <p>Audits. The authorities have confirmed that an independent audit is planned, with completion and publication expected sometime in 2021.</p> <p>Reporting. Crisis-related spending was defined in the supplementary budget and tracked separately from other government spending in the Ministry of the Budget’s monthly expenditure tracking.</p> <p>Budgeting. Crisis-related spending was included in a separate supplementary budget and approved as part of the standard budget process.</p>
Dominican Republic	RFI	<p>“... we commit to adhere to best practices in procuring and awarding contracts related to the pandemic as well as publishing an externally audited report on virus-related expenditures once the crisis is over.”</p>	<p>Procurement contract information. The government is committed to adhering to best practices, which includes an adequate degree of transparency of the public procurement system in all stages of the procurement cycle. To this end, the government created a dedicated web site, with guidance on procurement under the emergency circumstances (based on the existing Law on Public Procurement and Presidential decrees) and access to Directorate General of Public Procurement’s (DGCP) information on contracts.</p> <p>Up-to-date contracting data related to the emergency can be found on the DGCP Procurement Portal by searching using the keyword “COVID”.</p> <p>Further, on February 2, 2021, the DHCP rolled out the Preventive and Reactive Alert System (SAPR), a new automated system of all the contracting processes carried out by the institutions that handle</p>

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			<p>public funds and are subject to the Law on Public Procurement. The new system will allow for more efficient control and monitoring.</p> <p>Audits. The government committed to publishing an external audit on COVID19-related expenditure once the crisis is over (this review of emergency spending is noted in the guidance referenced above). However, the emergency situation is still ongoing. That said, as part of its overall agenda to fight corruption in public spending, the Director of Government Ethics and Integrity has created an Audit Sub-directorate and a Fraud Control Sub-directorate at the Comptroller's Office, which is advancing in a thorough internal audit process of all state institutions, as ordered by President Abinader.</p>
Ecuador	RFI/EFF	<p><i>RFI:</i> "We remain committed to implementing strong control, reporting, and transparency requirements concerning public sector finance statistics and crisis-related government spending. Ecuador will continue to comply with the Fund's safeguards policies. We are committed to the highest level of governance to help safeguard the resources committed to fight the pandemic, including (i) by regularly publishing on the government's website (SERCOP) COVID-19-related public procurement contracts and related documents, including the names of the awarded companies and their beneficial owners, and ex-post validation of delivery, as well as information on all other COVID-19 related spending; and (ii) by undertaking an independent audit of COVID-19-related spending by the Office of the Comptroller General by mid-2021 and publishing the results. Any additional spending and or initiatives to combat the pandemic will be subject to similar assurances."</p> <p><i>EFF request:</i> "A procurement reform to increase efficiency and ensure better governance of public funds: In May, President Moreno promulgated a</p>	<p>Procurement contract information. Ecuador has been making significant progress towards the fulfillment of commitments on procurement transparency. Ecuador's procurement website centralizes information providing access to relevant procurement documents, including contracts. It also provides details on the process such as the timeline, public officials involved, status, etc. Ecuador has also established a dedicated website with open-source information on COVID-19 related procurement. While it does not provide details on each procurement process, it summarizes total expenditure by region and entity breakdowns, etc. The following link contains all information on emergency purchases. Information is updated regularly here.</p> <p>Beneficial ownership of contracting companies. The authorities amended the legal framework by issuing a new procurement resolution to require the collection and publication of beneficial ownership information. Such a reform is an important way forward for transparency in procurement because it is not limited to emergency spending and will apply to all procurement contracts (beyond COVID contracts). While information on beneficial ownership of awarded companies and ex-post validation is technically available, it is not yet easily and consistently accessible to the public in the procurement website and requires downloading</p>

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		<p>Decree to create a Unified System for the Purchase of Medicines and Strategic Goods for the Health Sector. Our objective is to increase transparency to fight and avoid price surcharges for medicines and medical supplies and to lower prices through a consolidated purchase process for health establishments and public hospitals. We will ensure that the transparency rules under the umbrella public procurement law apply to this sectoral decree, including the publication of information on public procurement contracts and the independent audit of COVID-19-related spending (as specified in the related prior action and structural benchmark)."</p> <p><i>EFF 1st review:</i> "We are enhancing transparency in our public procurement system. We have enacted a regulation mandating the publication of all public procurement contracts along with key information such as the names of the awarded entities and their beneficial owner(s), and ex-post validation of delivery on a dedicated government website to prevent the misuse of public resources. To further promote data synergies that improve the overall capacity to reduce opportunities for corruption, we have been working on complementary measures, including the updating of the register of entities participating in public procurement (registro único de proveedores) and the data requested by the company registry, to incorporate beneficial ownership identification requirements.... We remain committed to conduct an independent audit of COVID-related spending by end-June 2021 by the Office of the Comptroller General, as per our commitment to the Fund when securing emergency financing in May under the RFI, to ensure that emergency funds were used as originally</p>	<p>special software.</p> <p>Audits. Ecuador's commitments under the RFI include an audit of COVID-related spending. Under the current program, the commitment is to publish the results by end-June 2021. The audit has been initiated by the Controloria General del Estado (CGE)—the supreme audit institution. The CGE examines all public sector expenditures contained in the budget of the central government (Presupuesto General del Estado), with the exception of financial activities carried out by social security and public banks, the competence of which falls within the Superintendency of Banks. Once the government audit reports, including comments, conclusions, and recommendations, are approved, they are published on the institutional website.</p>

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		intended (Structural Benchmark). So far, the Office of the Comptroller General conducted more than 300 special examinations of the procurement processes carried out during the state of emergency. As a result of these audits the control agency established 34 reports with indications of criminal responsibility.”	
Egypt	RFI/SBA	<p><i>RFI:</i> “In the interest of transparency and accountability, we will continue to track and report all crisis-related spending, including through our various fiscal documents published throughout the budget cycle in line with international best practices. We intend to publish all crisis-related spending in a consolidated manner on the ministry of finance web site and we will publish government procurement plans and awarded contracts for the emergency responses to COVID-19, including the names of the awarded companies and information on beneficial ownership in accordance with the applicable law. As is customary, the State Audit Authority will audit crisis-mitigating inflows and spending including ex-post validation of delivery, and publish the results after the end of the fiscal year in line with our constitutional mandate.”</p> <p><i>SBA, 1st review:</i> “In line with our existing commitment, we have published planned crisis-related spending in a consolidated manner on the Ministry of Finance website and we aim to update the report regularly with further execution. We have also published government procurement awarded contracts for the emergency responses to COVID-19, including the names of the awarded companies. We will amend the procurement’s executive regulation to require legal entities involved in the bidding process of COVID-19-related spending to submit their beneficial ownership</p>	<p>Procurement contract information. The Government of Egypt publishes crisis-related procurement and expenditure on the Ministry of Finance website. The links below provide the names of awarded companies, the value of awarded contracts, the type of supplies provided, and other related information, namely prevention supplies and devices, medicines and medical supplies, medical tests, procurement made through the domestic market for the period April-October 2020, and procurement made through the international market (imports) for the period April-October 2020.</p> <p>Beneficial ownership of contracting companies. Egypt has undertaken key steps to fulfill its RCF commitment to disclose the beneficial ownership of companies awarded contracts in the context of crisis-related spending. An executive regulation was issued in December mandating bidding entities to submit their beneficial ownership information in the context of all public procurements starting January 2021. Beneficial ownership information is to be published for successful bidders on the procurement portal. Confirmation that collection of such information is occurring in practice is pending. It does not appear as though such information has yet been published.</p> <p>Audits. Egypt committed to an audit of crisis-related spending by the Central Audit Organization. The audit will include assessing financial, compliance, and performance issues. The audit is ongoing, and the final audit reports for spending up to June 2020 were sent to parliament in October 2020.</p>

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		<p>information. Starting on January 1, 2021, we will publish on the Ministry of Finance website the COVID-19-related contracts along with the names of the awarded legal entities and information on their beneficial ownership. We will also issue an internal instruction to the procurement agency to publish online, from January 2021, 3-month ahead procurement plans for COVID-19-related spending. As is customary, the Accountability State Authority will audit crisis-mitigating inflows and spending including ex-post validation of delivery and publish the results of such COVID-19 spending review after the end of the fiscal year.”</p>	<p>Reporting. As for transparency in public spending, the Ministry of Finance has been publishing on a regular basis all related COVID-19 spending and reports on the Ministry’s website and a subsidiary website.</p>
El Salvador	RFI	<p>“We remain committed to strengthen competitiveness by improving the business environment, reduce public debt, combat corruption, and strengthen the financial supervision and regulatory framework, and the governance and AML/CFT frameworks.”</p> <p>The staff report also notes that the president assigned the International Commission Against Impunity in El Salvador (CICIES) to inspect the COVID-19 emergency funds and nominated a Committee in Charge and Accountable for Administering the Fund.</p>	<p>Audits. The International Commission Against Impunity in El Salvador (CICIES) of the Organization of American States (OAS) deployed an initial team of 30 multidisciplinary professionals to implement a mechanism to track and audit the use of funds intended for the national COVID-19 emergency. The professionals were contracted in accordance with the requirements and standards of the OAS in each of the government implementing agencies to provide assistance and monitor and review the financial statements, accounting records, and supporting documentation.</p> <p>Other measures. As regards strengthening the AML/CFT framework, the authorities are working closely and in coordination with the Financial Investigation Unit (UIF) on issues related to the prevention of money laundering and asset laundering. The authorities are also developing technical round tables with the Salvadoran Banking Association (ABANSA) in order to strengthen the AML/CFT tools for risk management and to ensure the freezing of the assets of criminal organizations.</p>

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Eswatini	RFI	<p>“First, we fully recognize the importance of ensuring that financial assistance and budget allocations to support COVID 19-related spending are used for intended purposes. To that end, we will: (i) use specific budget lines to facilitate the tracking and reporting of the release of funds of all crisis-mitigation spending, and (ii) publish on the National Disaster Management Agency (NDMA)’s website (www.ndma.org.sz) bi-monthly reports on funds released and expenditures incurred for health, social and other crisis-mitigation spending; (iii) regularly publish, on the Eswatini Public Procurement Regulatory Agency (ESPPRA)’s website (www.sppra.co.sz), signed public procurement contracts for crisis-mitigation spending, along with the names of awarded legal persons and their beneficiary owners, and ex-post validation of delivery; in addition, (iv) the Auditor General will undertake a financial and compliance audit of all crisis-mitigation spending and related procurement processes using independent external audit companies and will publish the results within six-months from the end of the 2020/21 fiscal year. Moreover, the Eswatini Public Procurement Regulatory Agency (ESPPRA) will undertake separate compliance and value-for money audits of all procurement activities related to COVID-19 spending, and publish the result on its website. [...] Finally, the government continues to support the strengthening of the Anti-Corruption Commission. Despite the fiscal constraints, the funding to the agency has increased in the last two years to support the upgrading of its systems, building staff capacity, and accelerate the solution of pending cases.”</p>	<p>Procurement contract information and beneficial ownership of contracting companies. A report is published by the Eswatini Public Procurement Regulatory Agency (ESPPRA) here. It is a table with a summary of procurement contracts, with information on awarded company names and directors. However, the signed contracts have not been published, and no information on beneficial owners and ex-post validation of delivery is provided. The latest contract is dated mid-May 2020. Two reports on public procurement covering the period between March-June 2020 and October-December 2020, respectively, containing procurement information (value of the contract, name of bidder, and name of company directors in the latest report) by parastatals are published here.</p> <p>Audits. The commitment that the Auditor General will undertake a financial and compliance audit of all crisis-mitigation spending and related procurement processes using independent external audit companies is not binding yet, as the 2020-21 fiscal year runs through end-March. No audit report is published by the ESPPRA as of 02/01/2020. A final list of suppliers for the provision of COVID-19 Response Requirements is published here.</p> <p>Reporting. The commitment to “use specific budget lines to facilitate the tracking and reporting of the release of funds of all crisis-mitigation spending” is not met so far. However, the reallocation between different expenditure items to cater for COVID-19 expenditure was implemented several months ago in the authorities’ system. Authorities foresee that the reallocation will be reflected in the system in the coming months.</p> <p>The first report published in July 2020 contains detailed information on the emergency response in the areas of health, transport, food assistance, water and sanitation, and social protection. Two more financial reports for November 2020 and January 2021 have been published here.</p>
Ethiopia	RFI	“We commit to a transparent and accountable delivery	Procurement contract information. All major procurement

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		<p>of policy measures to respond to COVID-19 health and economic challenges and to effectively mitigate corruption concerns. Targeted measures will include (i) publishing all public contracts related to the COVID-19 response, using open and competitive bidding and strictly limiting the use of emergency non-competitive processes to the extent possible; (ii) publishing online eligibility criteria and budgeted limits for the various relief measures as soon as they are adopted; (iii) channeling donor funding through the budget with full transparency on its utilization; (iv) frequent monitoring of spending on crisis mitigation measures at the end of each month for the duration of the crisis; and (v) making information on how emergency relief funds are spent available to internal auditors and, as soon as practicable, to independent auditors to conduct ex-post audits over COVID-19 related spending and revenue collection."</p>	<p>activities related with COVID-19 followed the procurement laws, which obligate all procurement to be carried out through competitive bidding process. The major COVID19-related procurement carried out over the past months was for health supplies and humanitarian support goods. Some published sample bidding documents can be found using the following links:</p> <p>https://epsa.gov.et/tender/tender-no-icb-psa6-covid-19-moh-mi-08-20/</p> <p>https://epsa.gov.et/tender/icb-psa6-covid-19-supplies-moh-ms-07-20/</p> <p>https://epsa.gov.et/tender/icb-psa6-covid-10-supplies-moh-ms-07-20/</p> <p>https://epsa.gov.et/tender/icb-psa6-fw-vl-eid-gf-ls-05-20-2/</p> <p>https://epsa.gov.et/tender/item-list-for-tender-noncb-psa6-moh-covid-19-a-b-hr-and-surgical-face-mask-lr-01-20/</p> <p>http://www.ppa.gov.et/index.php?option=com_ppa&view=procurement&c=procurement&layout=tender_summary&bidno=PPPDS/NDRMC/ICB/PG/146/11/2012&prjid=</p> <p>http://www.ppa.gov.et/index.php?option=com_ppa&view=procurement&c=procurement&layout=tender_summary&bidno=RE-BID%20PPPDS/ETBC//ICB/PG/136//12/2011&prjid=</p> <p>The publication online has covered all major procurement contracts.</p> <p>Beneficial ownership of contracting companies. The authorities</p>

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			<p>committed to publishing beneficial ownership information, but staff has not received that information. Staff expect to receive some information in the coming weeks.</p> <p>Audits. The authorities committed to conduct ex post audits over COVID-19 related spending and revenue collections. The audit is ongoing for spending during FY2019/20 (Jul 2019 – June 2020). Although the commitment made was to conduct the audit with an external audit, the audit will be conducted by the Auditor General and submitted to the parliament for approval/discussion. It will consist mainly of financial and compliance audit at the initial stage. The audit is ongoing and is expected to be completed by May 2021, and to be published before September 2021.</p> <p>Budgeting. All funds secured from donor support are included in the FY19/20 supplementary budget and approved by the parliament. The use of the funds, along with the government resources, is fully accounted for and regularly reported on a monthly basis. A directive is also issued on how resources mobilized (from both domestic and external sources including donor funds) are accounted for and managed in a transparent manner (find the directive here). The authorities also utilize a contingency fund to cover some spending related to COVID19.</p> <p>Reporting. A comprehensive governance arrangement is set up to monitor all COVID19-prevention activities, including the monitoring of spending. The monitoring is being led by a steering committee chaired by the Deputy Prime Minister while a technical committee chaired by the Ministry of Finance is established to monitor all budgetary processes, including from allocation to audit.</p> <p>The authorities have provided staff preliminary data of the COVID-19 spending over the period up to November 2020 but have not included a separate line in the budget. The data are expected to be</p>

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			<p>published when the fiscal year outturn audit is released.</p> <p>Other measures. The government provided limited tax relief to businesses to share the burden from the impact of COVID-19. This is done through the regulation enacted by the Council of Ministers, as well as a clear directive issued by the Ministry of Finance. The impact of the measure on the budget is also clearly estimated. The regulation and the directive issued can be found using the links.</p>
Gabon	RFI	<p><i>First request:</i> "The government will continue to publish information on revenue and expenditure performance on a regular basis, and to provide a separate reporting mechanism for COVID-19 expenditures in order to assure transparent accounting of all the funding received to combat the pandemic. We commit to report quarterly on the spending of emergency funds and to commission an independent, third-party audit of this spending within six months of disbursement and publish the results. The published results will include the full text of all related procurement contracts, along with the beneficial ownership information for the companies receiving those contracts."</p> <p><i>Additional commitments in the second request, which apply also to spending financed by the first request:</i> "We are [...] committed to the effective and transparent use of public funds, including on the use of funds to respond to the COVID-19 pandemic and on the funds from the RFI. We commit to provide a separate reporting mechanism for COVID-19 expenditures in order to assure transparent accounting of all the funding received to combat the pandemic. This commitment includes the on-line publication of all related procurement contracts, along with the beneficial ownership information for the legal persons receiving</p>	<p>Procurement contract information. As per LOI of RFI-2, the authorities have committed to publish crisis-related procurement contracts online. To staff's knowledge, these publications have not been completed so far.</p> <p>Beneficial ownership of contracting companies. The authorities have committed to publishing beneficial ownership info but, so far, no information has been published. The authorities have cited the urgent disbursement of funds at the beginning of the pandemic (which resulted in inconsistent record-keeping/reporting regarding awarded contracts) and the need to prioritize inputs to a Parliamentary Committee of Investigation that is looking into the government's COVID-19-related expenditures.</p> <p>Audits. The authorities have committed to an independent external audit of their COVID-19 expenditure to be published nine months after the end of 2020. They have shared already with the team a draft of the Terms of Reference of the audit. They are now preparing the public procurement to hire the auditor. The authorities note that the supreme audit institution (Cour des comptes) will work closely with the firm that will be appointed for the audit. Moreover, parliament has also prepared an audit of the COVID-19 expenditures that was validated in the house and delivered to the government. So far, the findings of this audit have not been published.</p> <p>The terms of reference of the independent audit foresee to cover all expenditures related to COVID-19. Staff's understanding is that the</p>

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		<p>those contracts, within thirty days of each contract award, and the on-line publication of ex post reports on the delivery of these procurement contracts. Moreover, we will commission a reputable firm to conduct an independent, third-party audit of all government expenditures and procurement tenders linked to the pandemic, which will be finalized with the support of the Court of Accounts, whose independence is enshrined in the constitution and law, and will publish the outcome on-line within nine months of the end of each relevant fiscal year. Budget execution reports will continue to be published on a quarterly basis, with specific information on pandemic related spending.”</p>	<p>audit will examine the entirety of expenditures and the financial situation of the funds created to finance the COVID-19 expenditures. According to Gabon’s Public Procurement Code, the TOR should be published together with announcement of the auditing recruitment.</p> <p>The audit is expected to be finalized and published by September 2021. It is in the phase of recruitment through a public procurement process, whose publication was done on February 10th in the main local newspaper. It is expected to be finalized by September 2021. So far, there are no reasons to infer that the audit is delayed, and its preparation is following the envisaged calendar.</p> <p>Reporting. The authorities have committed to provide a separate reporting mechanism for COVID-19 expenditures in order to assure transparent accounting of all the funding received to combat the pandemic. But the report has not been published. However, in their second Quarterly Execution Report, the authorities did provide detail information on COVID-19 related expenditures. However, the last quarterly execution report did not provide information on COVID-19 expenditures. The quarterly reports of budgetary execution can be found at: Documentation DGBFIP (gouv.ga). Additional information can be found in the 2021 Budget Law, where a separate budget line has been created to identify health expenses related to Covid-19: Documentation DGBFIP (gouv.ga). For FY2020, a special allocation was documented in the supplementary budget (under program 30) but did not provide details, and no information regarding the execution of this special allocation has been included in the FY21 budget law documentation. Lastly, the authorities have prepared a mid-year special report on COVID19 for FY20.</p> <p>Tracking. The authorities have included in their Fiscal Execution Report to the IMF, TOFE, and on the 2021 Budget Law separate lines to identify COVID-19 expenditures. There is also monitoring of dedicated extrabudgetary funds for COVID-19: the Treasury department was in charge of paying expenditure out of the EBF, but</p>

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			<p>the authorities (the Ministry of Budget and Public Accounts) have so far experienced difficulties to providing a consolidated and comprehensive report on COVID19 expenditure.</p> <p>Budgeting. Initially, crisis-related spending was not authorized as part of a budgetary process. The government then approved a 2020 Supplementary Budget Law regularizing the spending and including formal provisions. Its financing was channeled through two dedicated funds at the Caisse de Depots et Consignation (CDC) that did not make part of the Treasury Single Account (held at the Central Bank, BEAC). The authorities believed that the funds at the CDC provide more flexibility for a faster response in terms of use of the funds when necessary.</p>
Gambia	RCF	<p>“We will ensure full transparency and proper budget procedure with regard to the use of emergency assistance, including the procurement and contracting of crisis-related purchases. In the current circumstances, we use the provisions under the Public Finance Act that allow us to proceed with spending reallocations within the existing budget and create a temporary fund (within the treasury single account) through which the additional emergency spending could be channeled, subject to clearly established allocation criteria and reporting requirements. Once the situation normalizes and the total fiscal cost of addressing COVID-19 can be assessed, we will proceed with the preparation of a comprehensive supplementary budget and a full audit of the emergency spending. This will safeguard budget transparency and ensure that all the 2020 priorities are appropriated and paid for in 2020 to the extent of the financing available. This will also prevent creating undue spending pressures in the 2021 budget.”</p>	<p>Procurement contract information. The Gambia Public Procurement Agency (GPPA) has published on its website a list of all COVID-19-related procurement contracts signed between March and October 2020 and has committed to update this record semi-annually.</p> <p>Beneficial owners of contracting companies. The published data provides details on the beneficiary public entity of the contract, the procurement method used, the supplier/contractor, the beneficiary owner of the supplier/contractor company, and the procurement amount involved. Details of the COVID-19 related contracts thus far published are on the GPPA website.</p> <p>Audits. All pandemic-related spending, including the food distribution program, has been subject to rigorous oversight. The internal audit function at the Ministry of Health, where the bulk of pandemic-related spending originates, has received more staff. The first phase of an independent ex-post audit by the National Audit Office of all COVID-19-related spending was launched in September 2020. A final comprehensive audit is expected to be completed and published as part of the audit of the 2020 accounts by end-September 2021.</p>

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			<p>Reporting. The authorities have thus far adhered to the transparency requirement for the use of COVID-19 financing. Published COVID-19 spending in the Ministry of Finance’s monthly expenditure reports are available online here on the MoFEA’s website. To adequately monitor and account for pandemic-related spending, a dedicated sub-account was opened in the Treasury Single Account (TSA). All decisions on the allocation of the resources for pandemic-related spending have been taken by a committee representing all entities involved in the spending process, ranging from procurement to payment.</p> <p>Budgeting. The government prepared a supplementary appropriation bill in June 2020 to accommodate the new COVID-19 support received from development partners, including the RCF disbursement, and to allocate funding to the new priorities.</p>
Grenada	RCF	<p>“We concur with Fund staff that strengthening institutions and promoting good governance, transparency and accountability, and tackling corruption are crucial for inclusive and sustainable growth. We are keen to ensure that the best possible use will be made of the funds provided by the IMF. As envisioned in the supplementary 2020 budget, resources received from the development partners will be earmarked for specific COVID-19-related expenses. Accurate and timely information will be provided to the public with regard to that use.”</p>	<p>Audits. The authorities have advised that an audit is underway and will be completed by end-April and published thereafter.</p>
Guatemala	RFI	<p>“To ensure the transparent and effective use of resources, we commit to publish: (i) quarterly reports of COVID-19 related expenditures on the website of the Ministry of Public Finance and all related signed procurement contracts (www.guatecompras.gt), including the names of awarded companies and the name(s) of their beneficial owner(s) as well as an ex-post validation of delivery; and (ii) the audit report by</p>	<p>The RFI has not yet been approved by Congress. Therefore, the authorities do not view the LOI commitments as yet binding. However, the authorities have taken several measures to enhance the transparent use of resources, as reported below.</p> <p>Procurement contract information. The Ministry of Public Finance through the Directorate General of State Procurement (DIGAE) administers and regulates the State Procurement System</p>

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		<p>an independent external auditor of RFI-financed spending no later than six months after the end of the fiscal year.”</p>	<p>(Guatecompras). This portal is used by the government to buy and contract goods and services, and it disseminates all procurement contracts (not only COVID-19 related contracts) and other information on public purchases, key information on competition rules, requirements, the list of awarded companies, and the amount paid. The Comptroller General supervises the negotiation and implementation of COVID-19 contracts (see website) as an ex-post validation of delivery.</p> <p>Beneficial ownership of contracting companies. The name(s) of the beneficial owner(s) of each awarded company is being published at Registro General de Adquisiciones del Estado (here), as anyone who wants to participate in any procurement process published in Guatecompras has to be registered at this entity.</p> <p>Audits. The audit report by an independent auditor has not been carried out (the resources have not been disbursed).</p> <p>Other measures. Trust funds or donations (goods or monetary funds) received are being tracked as well by CONRED (here).</p>
Guinea	RCF	<p>“We are committed to ensure the appropriate use and monitoring of resources to respond to the COVID-19 emergency. We have strengthened our public financial management and anti-corruption framework under the ECF arrangement. Furthermore, we are creating a budgetary fund that will account for all earmarked external and domestic resources to address the pandemic. Furthermore, we have established a dedicated account, as part of the Treasury Single Account at the central bank, to receive and disburse COVID-19 funds. We will publish monthly reports on the execution of COVID-19 related spending and the inspectorate-general for finance will conduct timely ex-post control of high-risk expenditures, with the</p>	<p>Procurement contract information. According to the National Directorate of Public Procurement Control, all contracts have been published. The contracts can be found here (under “Contrats”).</p> <p>Beneficial ownership of contracting companies. The names of entities that won procurement contracts, along with the names of their signatories, and beneficial owners (also specifying their nationality) have been published here. The identification of beneficial ownership was not applicable for several contracts that were awarded to international organizations.</p> <p>Audits. The General Inspectorate of Finance has finalized all audits on expenditure related to COVID-19 in collaboration with civil society. The IGF has produced the draft report and the Ministry of</p>

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		<p>involvement of civil society. We will publish online, on the websites of the Ministry of Economy and Finance and the Ministry of Budget, all awarded procurement contracts for COVID-19 related projects, including the names of entities and their beneficial owners. Furthermore, the Court of Accounts will conduct a full audit of COVID-19 spending (including ex-post validation of goods and services procured), which will be also published online by June 2021.”</p>	<p>Economy and Finance is reviewing the report for publication. The authorities also plan to undertake a full financial audit of COVID-related spending, including ex-post validation of goods and services procured. The Court of Accounts has initiated the audit procedures and expects to complete the exercise on schedule (by June 2021).</p> <p>Reporting. The authorities are publishing monthly COVID-related spending reports. They are available online through November 2020 on the MEF website under “Contrats COVID-19”.</p> <p>Tracking. In late-May 2020, the authorities put in place a system to administer crisis-related resource and expenditure management, which centralizes both external and national resources, through a COVID-19 response fund. The authorities also authorized the creation, organization, and operation of the Facilitation and Monitoring Committee for operations carried out on the “Special fund for the response to COVID-19 and for economic stabilization”. In this context, they created a dedicated account through the treasury single account at the central bank to receive and disburse COVID-19 funds.</p> <p>Budgeting. An advance decree opening up expenditure credits for the response plan was signed in July 2020. Before the publication of this decree, the response plan was implemented through exceptional budgetary procedures to facilitate a timely response to the crisis. The authorities are in the process of regularizing all expenditures that occurred prior to the July 2020 advance decree. Spending and crisis-related financing that occurred after the decree was channeled through the “Special fund for the response to COVID-19 and for economic stabilization” and the associated TSA accounts.</p>
Guinea-Bissau	RCF	<p>“In line with the recommendations in the 2020 IMF Technical Report on Governance and Anticorruption, which we have published on the Ministry of Finance’s</p>	<p>Procurement contract information. The authorities are publishing key information on crisis-related procurement contracts online (here). Ex-post validation of delivery reports are yet to be</p>

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		<p>website (www.mef.gw), we are committed to strengthen fiscal governance and transparency to ensure that the additional budgetary allocations related to COVID-19 are spent appropriately. To that end, we have reestablished the Treasury Committee, which approves all expenditure related to COVID-19. In addition, all COVID-19 related spending are managed using a dedicated account at the BCEAO to facilitate traceability and accountability; will be subject to an ex-post independent audit by a reputable third-party auditor who will work jointly with the audit court (Tribunal de Contas) (with the terms of reference to be agreed in consultation with IMF staff) and published within 9 months after the end of the fiscal year on the government's website; and are reflected in the 2020 budget that was submitted and approved by Parliament on September 9, 2020. The government will also publish bimonthly reports on COVID-19 expenditure, and all COVID-19 related procurement contracts will be published on the government's website, within one week of the procurement being awarded, with the name of the awarded companies, the names and nationalities of their beneficial owners, the specific nature of the goods or services procured, their price per unit, and the overall contract amount. Delivery reports for goods and services, including the list of suppliers and contractors, will be published on the government's website within three months of the end of the execution period for each contract. We have established reporting processes for the allocation of resources on-lent to the banks to support the cashew nut sector during the pandemic in 2020.</p>	<p>published. The country published through the High Commissioner for COVID-19 key info (not the full text) of 100 percent of the contracts committed to publish in the year 2020.</p> <p>Beneficial ownership of contracting companies. The measure has not been introduced into the procurement legal framework.</p> <p>Audits. The Audit Court is scheduled to audit the contracts and expenditures related to the crisis through December 2020. An external audit is planned for the Islamic Development Bank (IDB) financing, and other control structures may also do it if they see fit. The type of audit planned is a general audit. The terms of reference for the external auditor are being finalized. Although it was originally set to be published within 9 months from the end of the fiscal year (the fiscal year ended in December 2020), the audit is now expected to be completed during the first semester of 2021.</p> <p>Reporting. Crisis-related spending was published in the budget execution report presented to the National Assembly (here) and in the reports published by the High Commissioner for COVID-19 (here).</p>

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Haiti	RCF	<p>“We [...] intend to strengthen efforts to combat corruption and advance governance reforms, notably through more comprehensive, transparent and tightly managed budget processes and improved reporting systems, both at the ministry of economy and finance and the central bank. In this respect, we will immediately strengthen standard budget reporting by better documenting the different phases of execution of public spending of COVID-19 resources, through the preparation of monthly budget execution reports of all COVID-19 expenditures. We will then move to expand such reforms to the rest of the budget under an SMP and eventually a successor Fund-supported program. We will also undertake a thorough ex post financial and operational audit of all COVID-19 related operations. These efforts will contribute to strengthening accountability and transparency in public finance management and also help us draw useful conclusions on ways to build a better social safety net and boost emergency response capability.”</p>	<p>Audits. The authorities committed to an operational and financial audit of COVID spending in the LOI for the RCF. The audit will be performed by the Supreme Audit Court (CSSC/CA). As of February 1, the audit has not taken place, but the authorities indicated it should be done during 2021.</p> <p>Reporting. The government has published so far COVID-related spending from May 2020 to January 2021. The data are published here. There are some deficiencies with the data presentation and detail, notably that the data classification presented does not follow standard PFM categorization that allows differentiating between the targeted objective and the level of execution of the different items.</p>
Honduras	SBA/ SCF	<p><i>2nd review:</i> “We have taken measures to guarantee transparency and accountability of emergency spending during the pandemic. A labeling mechanism is being implemented to categorize and track all pandemic-related expenditure in the budget. This will facilitate the monitoring and publishing of this spending—including through oversight by the civil society—which is taking place in a dedicated web page (www.sefin.gob.hn/covid-19). We will publish related procurement contracts, including names of companies awarded—once the new centralized registry is built, it will also allow identification of beneficial ownership (paragraph 38). We are also committed to expeditiously publish post-crisis reports of pandemic-related spending as</p>	<p>Procurement contract information. The authorities have started to publish emergency procurement contracts here.</p> <p>Beneficial ownership of contracting companies. The authorities have yet to publish information on the beneficial ownership of the companies’ awarded contracts. This is expected to take place once the new centralized registry is built, which will also allow identification of beneficial ownership.</p> <p>Audits. The timely publication of audit reports, together with social monitoring by civil society organizations (CSOs), supported the management of COVID-19 emergency spending. The Court of Account’s concurrent control reports (on various public entities) and one audit report of a public trust fund revealed serious shortcomings in how COVID-19 spending was managed.</p>

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		<p>policy responses to the crisis continue to be implemented. The Court of Accounts is conducting concurrent audits of the emergency healthcare and social spending, in addition to its role as ex-post auditor. The Court of Accounts will also publish ex-post audits of pandemic-related spending.”</p> <p><i>3rd Review:</i> “With technical assistance from the Fund and the Inter-American Development Bank, we are implementing the following additional measures: i) enhancements to the labeling mechanism to categorize and track all pandemic and post-pandemic related expenditure in the budget, in order to better facilitate monitoring and publication of this spending—including through oversight by civil society; ii) introduction of a manual of procedures for emergency purchases, prepared with support from the IDB; and iii) adoption of an action plan to strengthen internal controls at the institutions with procurement responsibilities.</p> <p>We reiterate our commitment to transparency of pandemic-related spending. In compliance with established legislation, we remain committed to publish emergency procurement contracts, including names of companies awarded—once the new centralized registry is built, it will also allow identification of beneficial ownership (paragraph 42). We are also committed to expeditiously publish post-crisis reports of pandemic-related spending as policy responses to the crisis continue to be implemented. The High Court of Accounts continues conducting concurrent controls of the emergency healthcare and social spending. The High Court of Accounts will also publish the recommendations</p>	<p>In particular, the audit report confirmed irregularities in public purchases of mobile hospitals by the trust fund that had already been detected by a CSO through its social monitoring activities. This created sufficient public pressure to affect changes in how public emergency purchases are managed. The High Court of Accounts continues to conduct concurrent controls of emergency healthcare and social spending.</p> <p>Reporting. The authorities have introduced enhancements in the labeling system to track emergency spending. It is fully operational for the execution of the 2021 budget.</p> <p>The manual of procedures for emergency spending has been approved by a cabinet decree. It introduces guidance on critical elements in emergency spending: (i) procedural requirements to establish technical specifications for the acquisition of goods and services; (ii) a list of certified suppliers; (iii) a reference list for prices; and (iv) mandatory supply guarantees.</p> <p>Work to enhance internal controls in agencies involved in emergency acquisitions is ongoing. Issuance of the procedural manual by itself will have an immediate positive effect on strengthening controls. More broadly, enhancing internal controls is a continuous endeavor, and the authorities in collaboration with development partners are assessing options to obtain long-term technical support.</p>

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		<p>arising from its concurrent controls to facilitate monitoring of their implementation, as well as ex-post audits of pandemic-related spending.”</p>	
Jamaica	RFI	<p>“We will continue to adhere to best practices in procurement and contract awards related to the pandemic, ensuring transparency and ease of tracking of COVID-19 expenditures in the budget. Key information on procurement contracts, including beneficial ownership information of awarded companies, will be publicly available. Moreover, the authorities will request that the Auditor General’s Department undertakes and publishes an ex-post audit of COVID-related spending.”</p>	<p>Procurement contract information. Key information on crisis-related procurement contracts is available on the searchable database of the Integrity Commission here.</p> <p>Beneficial ownership transparency. Pursuant to Cabinet Decision No. 26/20 (May 11, 2020), beneficial ownership information and its publication is a requirement for all companies being awarded procurement contracts for expenditure related to COVID-19, on all owners that hold 20 percent or more. Pursuant to such Decision, the information should be included in the Ministry’s Public Sector.</p> <p>Audits. The Auditor General Department has undertaken and published three audits of Jamaica’s COVID-related spending programs, which are published here, here, and here.</p>
Jordan	RFI/EFF	<p><i>RFI:</i> “In the spirit of good governance and transparency, we will: (i) create specific budget lines to facilitate tracking and reporting the released funds and the incurred expenditures; (ii) link the fund to the TSA; (iii) publish on the government website procurement plans, notices and awarded contracts, including beneficial ownership of awarded entities, for the emergency responses; and (iv) undertake ex-post audits of all crisis-mitigating inflows and spending by Jordan’s Audit Bureau, and publish the results within 6 months from the end of the fiscal year.”</p> <p><i>EFF, 1st review:</i> “Fiscal transparency. To signal our commitment to transparency in public finances, we have invited the IMF’s Fiscal Affairs Department</p>	<p>Procurement contract information. The government reports all procurement plans and information on awarded contracts on the government’s website. A ministerial circular has been issued asking procuring agencies to request awarded suppliers to provide beneficial ownership information. This provided information is regularly published; an ex-post audit of COVID-related spending will also cover the publication of beneficial ownership information.</p> <p>Beneficial ownership of contracting companies. The government has exerted significant effort to publish beneficial ownership information on COVID-19 related spending despite the concept remaining alien to the existing procurement framework. The Ministry of Finance issued circulars to spending agencies tapping the COVID-19 fund requiring the provision of beneficial ownership information from vendors. Spending agencies are collecting this data from vendors, and the Ministry</p>

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		<p>to undertake a comprehensive Fiscal Transparency Evaluation in the coming months. Moreover, in line with our RFI commitments, we have issued circulars to facilitate the continuous publication on the government website of procurement contracts, including beneficial ownership of awarded entities, for COVID-19 emergency response spending above JD 25,000. We will, furthermore, undertake ex-post audits of all crisis-mitigating inflows and spending, which will also assess the transparency of the procurement process and take stock of the publication of beneficial ownership of entities awarded such contracts since end-June 2020, and publish the results (new proposed end-June 2021 SB). Finally, we are broadening and digitizing public procurement processes. By end-December 2020, we will issue all regulations needed to support implementation of the Unified Public Procurement By-law. The e-Government Procurement (e-GP) system, JONEPS, will ensure the highest levels of integrity, transparency, and fair competition. Our rollout of the system experienced delays due to COVID-19, but we will continue expanding the system to cover all public institutions at the ministerial level, as well as municipalities by end-June 2022."</p>	<p>of Finance has been publishing it on its website (here).</p> <p>Audits. The government remains committed to an ex-post audit of all crisis-mitigating inflows and publishing the results before end-June (here).</p> <p>On EFF commitments on crisis-related spending: the government reiterated commitments on publishing information related to COVID-19 spending (details already above). The government also expanded the scope of the ex-post audit (now a structural benchmark for end-June 2021) to also cover the publication of beneficial ownership information.</p>
Kenya	RCF	<p>"We recognize the importance of safeguarding IMF and other financial assistance resources to ensure that such assistance is used for the very urgent purpose of resolving the current crisis. With that in mind, we commit to post-crisis auditing by our independent audit office of samples of crisis-related expenditures and publication of the results. More generally, we are strongly committed to ensuring effective and transparent use of public</p>	<p>Procurement contract information. The Public Procurement Information Portal was launched in July 2018 PPIP Public Procurement Information Portal. It is now a requirement that public entities publish all procurement-related information in line with open contracting standards.</p> <p>Beneficial ownership of contracting companies. While not a commitment in the RCF, submitting beneficial ownership information by bidders is a requirement under the public</p>

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		<p>funds. To this end, we are working to strengthen our institutions and our capacity to detect illicit enrichment and to address conflict of interest in line with international best practices and Fund advice.”</p>	<p>procurement regulation (here). However, beneficial ownership information is not currently published in the PIPP. Staff has sought specific commitments with respect to reporting of beneficial ownership information under the new EFF/ECF program.</p> <p>Audits. A comprehensive audit by the Auditor General of all COVID-related spending in FY19/20 is underway, and the results are expected to be published by end-May 2021. A narrower, forensic audit covering the 13 March – 31 July period was presented to parliament in September 2020 (see SPECIAL AUDIT REPORT -KEMSA.pdf). The objective of this audit is to confirm whether public funds utilized by the Kenya Medical Supplies Authority (KEMSA) for combatting COVID were lawful and effective. In this context, it reviewed the budgeting, financing, and procurement at KEMSA. The report’s major findings are: (i) provisions of the Public Procurement and Asset Disposal Act have been violated; (ii) the budgetary process for capital budgets did not comply with Public Finance Management Act; and (iii) inefficiencies in the procurement process and the low ratio of supplies procured indicated low value for money realized. Parliament and other investigation agencies have initiated follow-up investigations based on the report’s findings.</p>
Kyrgyz Republic	RFI/RCF	<p><i>First request:</i> “To ensure the quality of this additional spending in the health sector, we commit to subject the procurement of urgently needed medical supplies to an ex-post audit by the Audit Chamber, of which the results will be published on the website of the Ministry of Finance”</p> <p><i>Additional commitments in the second request, which apply also to spending financed by the first request:</i> “To address the economic and health consequences caused by the COVID-19 crisis, we are implementing the broad set of measures that we outlined in the</p>	<p>Procurement contract information. On publication of ex-post validation of delivery: with the aim of fully implementing their LOI commitments, the authorities amended Article 51(7) of the law in December 2020 (it came into force at the end of January 2021) to strengthen publication requirements in this area. Consequently, an organization performing procurement as a result of contract implementation within three business days should now post information on the performance status of the procurement contract on the public procurement web portal. So far, however, the technical arrangements for the relevant module at the web portal of public procurement have not been put into place owing to a lack of technical and financial resources. Besides, according to</p>

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		<p>March 2020 LOI. In addition, we will increase procurement transparency to ensure that the aid received is efficiently spent on addressing the crisis. To ensure the quality of emergency spending in the health and other sectors, we commit to subject all procurement of urgently needed supplies to an ex-post audit by the Audit Chamber, of which the results will be published on the website of the Ministry of Finance. In addition, we will publish documentation on all direct procurement and bidding documents for competitive procurement, including those of state-owned enterprises and joint stock companies with state shares of more than 50 percent and their subsidiaries, on the Public Procurement portal. We will take the necessary measures within the government's prerogative to publish ex-post validation of delivery along with the name of awarded companies and their beneficial owner(s) for all public procurement contracts. We will ensure that the Independent Complaints Review Commission on procurement has sufficient means to operate by including its fees on the list of government payable services."</p>	<p>the latest amendments to the public procurement legislation, the number of procuring organizations subject to the law has been increased; now subsidiary companies of joint stock companies, where the state owns more than 50 percent of shares, are covered by the law.</p> <p>Beneficial ownership of contracting companies. The new procurement legislation, which was enacted in January 2021, now requires disclosure of information on beneficial owners for all procurement contracts (not only crisis-related spending) as a permanent reform. Work is ongoing on the software to implement the systematic publication of beneficial ownership information of contractors, suppliers, and consultants.</p> <p>Audits. The authorities expect the State Chamber of Audits to conduct audits of all public procurement contracts for 2020 in March and publish the report in September, which may include a separate section on emergency spending.</p> <p>Other measures. The authorities are adding complaints filing to the list of paid services offered on the procurement portal. The related documentation is at the approval stage.</p>
Lesotho	RFI/ RCF	<p>The government is committed to enhance governance and transparency in the use of public resources. In this regard, we are committed to (i) publish quarterly reports on budget implementation, including specific budget lines accounting of expenditures for COVID-mitigation measures, (ii) having internal audit on a quarterly basis focusing on the COVID related expenditure, (iii) a full audit by the Auditor General of the revised FY2020/21 budget, including a targeted audit of covid-19 related expenditure, with the results to be published and disseminated within 5 months after the end of the fiscal year, and (iv) publish, on the government's website, signed procurement contracts</p>	<p>Reporting. The Mitigation Report shows expenditure related to COVID-19 and budget implementation. Budget documents and budget implementation are posted here. Spending on (i) social protection measures and (ii) COVID-related spending by quarter can be found here.</p> <p>Audits. A financial audit for FY20/21 will depend on the availability of the financial statements, particularly on COVID-19 related expenditure. Audit reports can only be disseminated to the public after they have been tabled in parliament. The auditor general expects that expenditure on COVID-19 related issues will be part of the consolidated financial statements of the government of Lesotho (to be determined by the Ministry of Finance's Accountant</p>

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		<p>for crisis-mitigation spending, the names of the companies awarded these contracts and their beneficial owners, and ex-post validation of delivery. More broadly, we are committed to submit the following bills to the parliament: (i) Anti-corruption Bill (the draft bill is complete), (ii) PFM Bill (at advanced stage), and (iii) and Procurement Bill.</p>	<p>General), which, according to the Public Financial Management and Accountability Act, are to be submitted for audit five months after the close of the financial year. The statutory period for audit is 90 days. If there will be separate financial statements for COVID-related expenditures, the audit will be completed within a period of three months.</p> <p>A draft report on compliance with laws and regulations in response to the pandemic was issued in September 2020. The authorities are also finalizing a report on the management and distribution of pandemic-related donations and are in the preliminary stage of an audit of the management of personal protective equipment.</p> <p>Additionally, a risk-based procurement audit is scheduled for May 2021.</p> <p>Other areas to be audited will be determined at the beginning of next fiscal year.</p> <p>Procurement contract information. The Ministry of Finance has not received any COVID-related procurement contracts and, therefore, none have been published online. There is also no definition of beneficial ownership and, therefore, the beneficial ownership of entities awarded COVID contracts are not being published.</p> <p>On the submission of bills to parliament:</p> <p>Anti-Corruption Bill. A draft Anti-Corruption Bill is being finalized for adoption by the cabinet and parliament at a later stage.</p> <p>PFM Bill. The Ministry of Finance have decided to consult the main stakeholders about the Bill (those in the Ministry of Finance and a few line ministries) but there is no available timeline. After these consultations, the Bill will be ready to submit to the parliamentary counsel for drafting.</p>

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			<p>Procurement Bill. The Ministry of Finance’s procurement department reports that the Procurement Bill has been approved by Cabinet and is ready to be tabled in the National Assembly. The timeline will depend on when the Minister places a request for it to be discussed.</p>
Liberia	RCF/ECF	<p><i>RCF:</i> “Given the need for transparency and accountability in the use of resources, we commit to having the General Audit Commission conduct a post-crisis audit of all the crisis response spending within a year of the approval of the RCF disbursement. This action will not only ensure that the crisis spending is not wasted but will also provide lessons that will be needed to further strengthen our existing systems to effectively respond to crisis situations as well as public sector spending more broadly in the post-crisis period. For transparency, we will publish the results of the audit online within two weeks of its finalization. We will also publish on the government’s website all procurement contracts paid from the budget in the remainder of FY2020 and all of FY2021 above a value of US\$200,000 for goods, above US\$400,000 for works, and above US\$100,000 for services, along with the names of the companies awarded the contract, their beneficial owners, and validation of delivery of the goods and services specified in the contracts.”</p> <p><i>ECF, 1st and 2nd reviews:</i> “To enable greater disclosure and transparency of procurement information, we started publishing on the PPCC website all information on procurement contract awards in March 2020. We have set up a team of audit experts and conducted the first round of compliance audits to ensure MACs are following the correct procurement procedures. We have also changed our data collection template from</p>	<p>Procurement contract information. The Public Procurement & Concession Commission (PPC) has published approved crisis-related procurement plans (here).</p> <p>The full text of procurement contracts for FY19/20 above the specified thresholds have been published on the PPCC’s website. These contracts cover all types of spending (not just COVID19-related spending) (here).</p> <p>Beneficial ownership of contracting companies. The authorities are regularly publishing the legal ownership information (here).</p> <p>Audits. A financial audit of FY20 crisis-related spending by the General Audit Commission (the supreme audit institution) is near completion. The FY21 audit is scheduled to follow early next year.</p> <p>Other measures. Related reforms that the authorities have achieved include (i) increasing the scope of public expenditure being processed through the Integrated Financial Management Information System, (ii) moving from annual to quarterly expenditure reconciliation; and (iii) posting summary fiscal reports on the Ministry of Finance and Development Planning’s website from June 2020. The PPPC also continues to make compliance monitoring visitations to entities to review procurement activities in line with PPCA Section 5.</p>

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		<p>MACS to include beneficial ownership of contract awardees for publication on the PPCC website. We will revise the PPCC regulations to require MACs to publish on the PPCC's website all relevant information on their procurement activities (from planning to awards). We will setup a reliable and comprehensive procurement database, which will be the first step of an e-procurement system and which will allow the PPCC to systematically collect, maintain, and publish information on public procurement for monitoring the performance of procuring entities in terms of efficiency and compliance with the legal framework. In line with these efforts, we are working to publish on the PPCC's website procurement contracts paid from the budget above a value of US\$200,000 for goods, above US\$400,000 for works, and above US\$100,000 for services, along with the names of the companies awarded the contract and their beneficial owners. We expect to have published this information for 75 percent of the FY20 contracts by end-January 2021. Finally, we will ensure that the PCCC has adequate funding to implement the reforms described in this paragraph. The administration will collaborate with the General Audit Commission to ensure that ... audit for FY2020 budget execution is conducted timely and reported to the Legislature by end-February 2021. FY2020 expenditure numbers were reconciled and submitted to the GAC by end-October as required by the law (SB). The GAC is expected to conclude the audit by end-February 2021 and submit to the Legislature by end-March 2021. This will help us to ensure that COVID-19 related spending in FY2020 was used for the intended purpose and any financial malfeasances are appropriately sanctioned."</p>	

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Madagascar (2 nd RCF)	RCF	<p>" [...] we reiterate our strong commitment to an effective and transparent use of public funds, and to ensure that the aid received, including from the RCF disbursement, and the resources freed up by the DSSI, are efficiently spent on addressing the crisis. With this objective, we have increased the coordination and consistency of the COVID-19 response by adopting a Multisectoral National Response Plan. In addition, we have finalized a decree establishing the "COVID-19 Pandemic Response Fund", with technical assistance from the Fund, defining its resources, and the associated framework for operational management, for control and accountability. The objective is to strengthen the transparency and traceability of resources and public spending to deal with the pandemic. We commit to publish on-line, for all contracts and financial transfers related to the pandemic response, (i) the list of financial transfers, (ii) the signed procurement contracts, (iii) the legal entities receiving those contracts, and the names of the entities' beneficial owners, and (iv) ex post reports on the delivery of these procurement contracts. We will also commission an independent third-party audit of those contracts, which will be published on-line by end-December 2021. Budget execution reports will continue to be published on a quarterly basis, with specific information on pandemic related spending. Finally, the "Cour des Comptes", in consultation with external/third-party auditors, will proceed to an independent audit of the emergency fund for 2020 and produce a report, which will be also published on-line by end-December 2021."</p>	<p>Reporting. The authorities publish information on COVID-19 spending on the Ministry of Economy and Finance's website (here), which is regularly updated. As of March 8, 2021, the published amount of COVID-19 committed spending was MGA1,906 billion (about US\$500 million or 3.3 percent of GDP), of which more than 90 percent has been either paid or given the order to be paid. The website provides information on spending by Ministries, by category of spending, and by detailed subcategories (e.g., transfers for hospitalization, treatment, and care).</p> <p>Procurement contract information. For the part of COVID-19 spending that relates to procurement contracts, information on these contracts (including the amount of financial transfer and the names of the contract beneficiaries) is published on the website above. The authorities published information on the beneficiaries, including the tax identification number and trade register number. As of March 8, 2021, links to the contracts for 109 of the 127 contracts have been posted. In addition, 32 ex-post reports on the delivery of these procurement contracts have been posted, in the form of "<i>Procès verbaux de reception</i>". The authorities have committed to continue this process, including by publishing by June 2021 all remaining ex-post delivery reports for contracts that have been fully executed.</p> <p>Beneficial ownership of contracting companies. The name of the awarded company is provided, along with the name of the natural person "acting on behalf of" the awardee (and therefore signing the contract). Those agents/signatories may or may not be the beneficial owners of the legal persons they are representing. The authorities have indicated that they will seek technical assistance from LEG on this issue.</p> <p>Audits. The third-party audit is expected to be published on-line by end-December 2021.</p>
Malawi	RCF	First request: "We will ensure that all government	Procurement contract information. This commitment is being

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		<p>spending to manage and contain the impact of the COVID-19 pandemic is transparent and efficient. In line with our existing practices, we will regularly publish procurement documentation (including tenders, bids, and names of awarded companies, products or services procured and their costs) on the Public Procurement and Disposal of Assets (PPDA) website—this applies to all competitive bids and direct procurement by all Ministries, Agencies and Departments (MDAs). To ensure enhanced transparency and accountability, we will also publish on the PPDA website the names of the beneficial owners of the awarded companies and the results of a thorough ex-post validation of delivery; we will publish (on the Ministry of Finance website and in the press) quarterly statements on commitments and payments of COVID-19 related activities (in all MDAs); and we will specify COVID-19 related costs in our published monthly salary report (costs of hiring additional medical staff, risk allowances) as well as in our budget funding and cash management analysis. The National Audit Office will submit quarterly audits of COVID-19 related spending (across all MDAs) to the Minister of Finance (for submission to Cabinet) and, once the pandemic abates, will publish and submit to Parliament a comprehensive audit of COVID-19-related spending (across all MDAs and ADMARC)."</p> <p><i>Additional commitments in the second request, which apply also to spending financed by the first request:</i> "While continuing to implement the measures outlined in our April 27, 2020 LOI, we reiterate our strong commitment to an effective and transparent use of public funds, and to ensure that the aid received, including from the RCF disbursement, and the freed</p>	<p>implemented on an ongoing basis: Publication of public procurement details can be found on the PPDA website, although not yet updated with 2021 data (here).</p> <p>Results of ex-post validation of delivery for COVID-19 procurement have not yet been published on the PPDA website. According to PPDA, ex-post validation of delivery requires PPDA officers to carry out physical onsite inspections. This has been derailed by the intensification of the pandemic.</p> <p>Beneficial ownership of contracting companies. The beneficial ownership information of awarded companies is not being published yet.</p> <p>Audits. The National Audit Office has begun gathering information from MDAs to compile the relevant quarterly reports, starting with FY19/20 Q4. Implementation date for the comprehensive audit is "within 180 days after the end of the pandemic."</p> <p>Reporting. Quarterly statements and reports have not been produced as envisaged. Due to capacity constraints, the Ministry of Finance has faced difficulties in separating out COVID-19 spending from total spending on the basis of data they receive from MDAs.</p>

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		<p>resources from the CCRT and DSSI, are efficiently spent on addressing the crisis. Specifically, we are regularly publishing procurement documentation—including tenders, bids, and names of awarded companies, products or services procured and their costs, and names of the beneficial owners of the awarded companies — on the Public Procurement and Disposal of Assets (PPDA) website (https://www.ppda.mw/#). This applies to all COVID-19 related competitive bids and direct procurement by all Ministries, Agencies and Departments (MDAs). To ensure enhanced transparency and accountability, we are also publishing on the PPDA website the results of ex-post validation of delivery on a contract-by-contract basis; we will publish (on the Ministry of Finance website and in the press) quarterly statements on commitments and payments of COVID-19 related activities (in all MDAs, within 90 days after the end of each quarter, beginning with FY 2019/20Q4); we will specify COVID-19 related costs in our published monthly salary report (costs of hiring additional medical staff, risk allowances, all within 3 weeks after the end of each month, beginning with the September 2020 report) as well as in our monthly budget funding and cash management analysis; and we will publish funding earmarked for COVID-19 related spending, including revenues from any new taxes and disbursements of development partner grants and loans (within 3 weeks after the end of each month, beginning with revenues for September 2020). The National Audit Office will submit quarterly audits of COVID-19 related spending (across all MDAs) to the Minister of Finance (within 180 days after the end of each quarter, beginning with FY 2019/20Q4) for submission to Cabinet and, once the pandemic abates, will publish and submit to Parliament a comprehensive audit of COVID-19-related spending</p>	

Country	Type of Instrument	Commitments	Status
		(across all MDAs and the Agricultural Development and Marketing Corporation (ADMARC), within 180 days after the end of the pandemic)."	
Maldives	RCF	<p>"... we remain committed to working closely with the Fund to ensure that fiscal reporting and transparency meet the latest international standards and best practices, improving our fiscal responsibility framework, as well as strengthening the operation and risk supervision of state-owned enterprises. [...] We are committed to ensuring maximum effectiveness of the COVID-19 measures by targeted assistance programs and strong governance and transparency in their implementation."</p>	<p>Reporting. The Ministry of Finance has been publishing online, since May 2020, a weekly report as part of the government's commitment to transparency and accountability. The report is released every Monday and shows data as of the previous Thursday on the government's COVID-19 related health and social sector spending and an update on the government's economic response package that comprises the COVID-19 Recovery Loan Scheme for businesses, Income Support Allowance for individuals, and discount on electricity bills for households. Information includes the number of businesses, individuals, and households assisted and the amounts disbursed under each of the three schemes. Data on direct government spending is provided by institution and economic category. The report includes a useful glossary to assist the reader's understanding of the information provided within the report (here). In addition, the Ministry of Finance continues publishing the weekly fiscal report every Tuesday, showing a snapshot of the fiscal matters as of the previous week.</p> <p>Other information. The Maldives conducted a Fiscal Transparency Evaluation (FTE) with technical assistance from the IMF's Fiscal Affairs Department in December 2020. The authorities are committed to implementing the FTE recommendations in order to improve fiscal reporting and transparency. As such, work for a Fiscal Risk Statement is already underway. The FTE assessed as advanced the overall high-frequency budget-execution reporting and highlighted the usefulness of the COVID-19 reports.</p>
Mali	RCF	<p>"In line with our commitment to strengthening institutions and promoting good governance, we are keen to ensure that the best possible use will be made of the funds provided by the developmental partners, the international finance institutions, the private sector</p>	<p>Procurement contract information and beneficial ownership of contracting companies. The transitional government expects to soon publish information on COVID-related procurement projects, including information on the names of the physical persons shareholders as proxies for beneficial owners (BO), given that the</p>

Country	Type of Instrument	Commitments	Status
		<p>and Malian citizens and, to that effect, we will enhance mechanisms of reporting and controls for the disbursement of funds. We commit to report quarterly on the spending of these funds and to commission an independent and robust third-party audit of this spending in about a year’s time and publish its results. The Government will also publish regularly on its website documentation on large public procurement projects, together with ex-post validation of delivery along with the name of awarded companies and the name of their beneficial owner(s).”</p>	<p>existing procurement legislation and regulation does require separate reporting on beneficial ownership. Staff is initiating technical assistance to help the authorities in implementing the beneficial ownership commitment, including by introducing a regulatory requirement for companies awarded COVID-related procurement contracts to report beneficial ownership information. For the period for which this new reporting requirement is in place, the authorities have committed—as a structural benchmark under the ECF-supported program—to publish by end-May 2021 information on beneficial ownership as reported by the companies that were awarded COVID-related contracts of at least USD 50,000, along with other relevant information (the date and reference of the contract, the name of the parties to the contract, the object of purchase under the contract and the value, company type, and legal owners).</p> <p>Audits. The transitional government has commissioned an independent audit by the Office of the Auditor General (BVG) and has committed to publish the results of the audit by end-July 2021 (a structural benchmark under the ECF-supported program).</p> <p>Reporting. The transitional government published the first three monthly reports on expenditure execution related to COVID-19 for October, November and December 2020 on November 26, December 7, 2020, and February 1, 2021, respectively (publication of available reports was a prior action for the 2nd and 3rd review under the current ECF).</p>
Mauritania	RCF/ECF	<p><i>RCF:</i> “We will maintain all spending on-budget and make sure to track, account for, and report in a transparent manner the resources deployed for emergency response. To avoid any misappropriation of funds, we will carefully control emergency spending and will publish information on the ministry of finance’s website regarding public procurement</p>	<p>Procurement contract information and beneficial ownership of contracting companies. Since June 2020, the Ministry of Finance has prepared and published on its website four bimonthly reports on the execution of spending of the special social solidarity and pandemic response fund:</p> <ul style="list-style-type: none"> • COVID 19 Spending-June Report;

Country	Type of Instrument	Commitments	Status
		<p>contracts related to crisis mitigation, the names of the awarded companies and their beneficial owners, and ex-post validation of delivery. We will ask the Court of Accounts to audit emergency spending once the crisis abates and to publish its results.”</p> <p><i>ECF, 5th review:</i> “We will ask the Court of Accounts to audit emergency expenditures and to publish the findings of those audits before September 2021.</p> <p>To avoid the misuse of resources, we will carefully monitor emergency spending and we will publish on the website of the Ministry of Finance the full text of the public procurement contracts related to crisis mitigation, the names of the contracting companies and their beneficial owners, the nature of the goods and services and their price per unit, and the ex post certificates of delivery. We will consider expanding those transparency measures to all procurement next year.</p> <p>To ensure a comprehensive monitoring and a clear reading of the exceptional expenditures related to the crisis, we have created dedicated budget lines for emergency response spending, and we have integrated their execution with public accounting systems; we will ensure all these budget resources (including external grants) are channeled through these lines (new structural benchmark for September 2020).”</p>	<ul style="list-style-type: none"> • https://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=amQ=COVID%2019%20Spending-August%20Report • http://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=amU=COVID 19 Spending-October Report • http://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=amM=COVID 19 Spending-December Report • http://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=amY= • https://www.tresor.mr/fr/afficher.php?tb=IKesq5qj&id=amY= <p>The first two reports included the nature of the goods, the amount of the contract, the source of financing, the payment modalities, and the status of the delivery. The third report added the list of the awarded companies, while the fourth report added the legal owners. The fifth report covering up to February 2021 added details on shareholders of the companies, including tax identification numbers and national identification numbers, as well as itemized goods and quantities ordered. The report also provided information on over-invoicing—and rebates obtained—following audits by the government’s inspectorate general, as well as penalties assessed for delays in delivery. These lists of legal owners cover all the contracts that were awarded since the inception of the special fund in May 2020. Information on the beneficial ownership of the companies awarded contracts is yet to be published, inasmuch as the latter might differ from the legal ownership. Existing legislation on public contracts prohibits the publication of confidential information that may be included in offers, including those of a technical and/or commercial nature. The bi-monthly reports provide information on the status of delivery for each contract, although certificates of delivery have not been published.</p> <p>Audits. The government’s inspectorate general audited all contracts awarded by the special fund. The government also asked</p>

Country	Type of Instrument	Commitments	Status
			<p>the Court of Accounts to audit the crisis-related expenditures and publish its report by end-September 2021.</p> <p>Budgeting. The execution of COVID-19 related emergency response spending, which is steered by the special social solidarity and pandemic response fund, is fully integrated in the public accounting systems. Dedicated budget lines for emergency response expenditures were created in the 2020 and 2021 budget (tagged with a suffix "92"), and all those budgetary resources (including external grants) are channeled through those dedicated budget lines. Emergency spending is executed through a treasury sub-account created specifically for that purpose at the central bank.</p> <p>Reporting. An inter-ministerial committee, chaired by the prime minister, is in charge of the management and monitoring of the fight against the COVID-19 pandemic. Pandemic-related emergency spending is executed through a dedicated social solidarity and pandemic response fund. A national oversight commission is charged with monitoring the execution of the fund and of all expenditure of the fight against COVID-19. This commission, chaired by the finance minister, includes 20 members representing parliament; the democratic opposition; the economic, social, and environmental council; regional councils; mayors; religious authorities; employers, trade unions, civil society, technical and financial partners, the press, and the diaspora. It has met six times so far and has regularly briefed the public on the execution of the fund, including through publication of detailed reports.</p> <p>AMI - Création d'une commission nationale de suivi de l'exécution du fonds spécial de solidarité sociale et de lutte contre le coronavirus (see here).</p>

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Moldova	RFI/RCF	<p>“We are committed to implementing strong control, audit, reporting, and transparency requirements with regards to crisis-related government spending, including by publishing information on associated public procurement and beneficial owners of companies contracting with the government as well as continuing to enforce the AML framework and asset declaration regime. We will subject all crisis-mitigation spending to a dedicated audit by the Court of Accounts Chamber and commit to making the audit report public.”</p>	<p>Procurement contract information. All contracting authorities must submit information on all public procurement contracts, including for small values, based on Government Decision 493/2020 on Approving Additional Transparency Measures for Public Procurement to Prevent, Mitigate, and Eliminate the Consequences of the COVID-19 pandemic. Except for small value contracts (goods and services under MDL 200,000 or works under MDL 250,000), all public procurement contracts data are public. In total, data on 2,191 contracts amounting to MDL 582.3 million have been published.</p> <p>Key information, including contracting authority, economic agent, object of procurement, contract amount, type, date and procedure type, is published on the M-Tender website, for example, here.</p> <p>A report on crisis-related spending in 2020, including the list of completed contracts, has been published on the website of the public procurement agency (PPA) here.</p> <p>Beneficial ownership of contracting companies. Moldova has fulfilled its RCF commitment (prior action to the ECF) to disclose beneficial ownership in public spending. A report on crisis-related spending in 2020, including the beneficial owners of contracting entities, has been published. A new requirement to provide information on beneficial owners in all public procurement conducted through the Public Procurement Agency has been in effect since September 2020 by Order 146/2020 of the Ministry of Finance on Amending the Standardized Form of the European Single Procurement Document (ESPD). Pursuant to Moldova's procurement framework, beneficial ownership information (along with other information in the procurement document) of the successful bidder will be publicly available. Failure to provide beneficial ownership information results in a fine and a ban on bidding on public contracts.</p>

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			<p>Audits. Audits of crisis-related procurement and spending are to be conducted by the Court of Accounts in all nine ministries. The plans envisage 40 financial audits, 26 compliance audits, and 8 performance audits. The audits will cover spending on emergency government funds, payment of allowances, and execution by the health insurance fund. All financial audits are ongoing, and the results will be published on the Court of Auditors' website. All financial audits will be completed between April and July 2021, compliance audits are expected to be finalized between June and July 2021, and thematic compliance audits are scheduled to be completed by December 2021.</p> <p>Reporting. All spending on COVID-related measures is going to be part of the annual report on state budget execution for 2020.</p>
Mongolia	RFI	<p>“The government will continue to publish information on revenue and expenditure performance on a regular basis. Especially, the government will provide a separate reporting mechanism for those Covid-19 expenditures outlined in the table below. To this end, we will publish quarterly reports on these Covid-19 expenditures on the website of the Ministry of Finance (MOF) and commission an independent third-party audit of this spending within six months of disbursement and publish the results on the website of the MOF. The published results will include the full text of all related procurement contracts, including the names of the awarded companies and their beneficial owners, and an ex-post validation of delivery.”</p>	<p>Procurement contract information. As stipulated by the Glass Account Law (2014), all government entities are required to report and disclose on their revenue and budget expenditure execution, capital spending, and procurement on a monthly and quarterly basis. In particular, government agencies are reporting on all types of expenditures and cash transactions, including those related to COVID-19, above MNT5 million (excluding wage bill expenses) and information on procurement of goods and services above MNT5 million (the financing amount, supplier's name and address). This type of information is posted on the Glass Account website of the government regularly on a monthly and quarterly basis (here).</p> <p>Beneficial ownership of contracting companies. Beneficial ownership information will be published as part of the audit on 2020 COVID expenditure by end-June 2021.</p> <p>Audits. The Ministry of Finance plans to complete a third-party audit (National Audit Office) on COVID-19 expenditure for 2020 by end-June 2021, including beneficial owners of procurement</p>

Country	Type of Instrument	Commitments	Status
			<p>contracts and an ex-post validation of delivery as committed in the LOI.</p> <p>Reporting. The government has published the COVID-19 expenditure report for 2020Q3 in November 2020 on the Ministry of Finance’s website (here). The next report for 2020Q4 was published in February 2021: (here).</p>
Montenegro	RFI	<p>“To promote transparency and good governance, the State Audit Institution of Montenegro will audit crisis-mitigating spending (which will include ex-post validation of delivery of goods and services) and publish the results online within 12 months of the end of the fiscal year, in accordance with our laws. We will also publish online all public procurement plans, notices, and awarded contracts for crisis-mitigation spending in a timely manner, including the names of the entities awarded contracts and their beneficial owners. [...] To operationalize the strongest possible risk-based AML framework, we have adopted a new AML/CFT law with new guidelines for banks on AML/CFT.”</p>	<p>Procurement contract information. Crisis-mitigation spending, including the contracts, is published here.</p> <p>Beneficial ownership of contracting companies. Beneficial ownership information of awarded companies has not been published.</p> <p>Audits. The LOI commits Montenegro to publish an audit of ex-post validation of delivery of goods and services. The SAI has informed staff that the preparatory planning audit phase has already started. The SAI is committed to producing an audit within 12 months of the end of the fiscal year (i.e., by end-December 2021).</p> <p>The annual audit plan of the SAI for 2021 also includes two audits related to COVID-19 expenses. One audit will include verification of COVID19-related health care expenses (government earmarked funds /health related procured or donated medical supplies/equipment). The other audit will encompass the efficiency of management of the donation funds. The audits are not due to be completed until later in 2021.</p>
Mozambique	RCF	<p>“We are committed to reforms to strengthen governance, transparency and accountability in line with recommendations of the Government’s diagnostic report published in August 2019. Also, we will undertake an independent audit of crisis-mitigation spending and related procurement processes once the crisis abates and will publish its results. We will also publish on the government’s</p>	<p>Procurement contract information and beneficial ownership of contracting companies. The government is publishing COVID-19 reports (five as of March 2021), which include information on external disbursements and execution by different ministries. The Ministry of Health publishes monthly financial reports on equipment spending, the related funding sources, and contracting parties. Some large public procurement contracts related to crisis mitigation have been published, but the information is not comprehensive, and</p>

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		<p>website large public procurement contracts related to crisis mitigation, the names of the awarded companies, their beneficial owners, and ex-post validation of delivery.”</p>	<p>the names of beneficial owners have not been published.</p> <p>Audits. The supreme audit institution (<i>Tribunal Administrativo</i>) will undertake a special audit of COVID spending, to be concluded and published this year. The Ministry of Finance is reviewing procurement processes for crisis mitigation contracts, including ex-post validation of delivery.</p> <p>Other measures. The authorities have made progress on implementing the recommendations of the government’s diagnostic report published in August 2019, including:</p> <ul style="list-style-type: none"> • The revised banking law was adopted and published in the government’s official publication on December 31, 2020. • Continue to publish the annual fiscal risk statements. • The Fiscal Transparency Evaluation was updated and is now pending publication. The authorities are including the recommendations into the revised PFM strategy to ensure implementation. • The Public Probity law is being revised as proposed. • Written procedures on the steps for investigating and prosecuting corruption cases, and to enhance coordination and human resource management between the Anticorruption Cabinet (GCCC) and SERNIC, are being prepared as part of the internal regulations of the GCCC. • A new PFM law (SISTAFE), which is comprehensive and provides the backbone of various institutional reforms, including the establishment of the expenditure chain.
Myanmar	RCF/RFI	<p>“Regarding Anti Money Laundering and Combatting the Financing of Terrorism, we will continue to work with the Asia Pacific Group on the agreed time bound remedial Action Plan to remove Myanmar from its enhanced monitoring list. [...] In addition to our continuous efforts to strengthen the effectiveness of the anti-corruption and governance frameworks, we are committed to ensuring that crisis</p>	<p>Procurement contract information. Key information on large contracts (value above MMK100 million equivalent), including the specific nature of the goods or services procured, price per unit, and the overall contract amount has been published. Please find links for FY19/20 and for FY20/21.</p> <p>Ex-post validation of delivery for crisis-related procurement contracts is also published in the links above.</p>

Country	Type of Instrument	Commitments	Status
		<p>resources are used transparently and effectively. Toward that end, we will publish on the MOPFI website (i) quarterly reports on all COVID-19 related expenditure; (ii) the results of a targeted audit of COVID-19 related expenditures by the Office of the Auditor General for Myanmar (OAGM) within 6 months of the end of the fiscal year; (iii) information on procurement contracts on COVID-19 related expenditure within 3 months of being signed above Kyat 100 million, including the names of the companies awarded and their beneficial owners, the specific nature of the goods or services procured, price per unit, and the overall contract amount; and, (iv) reports of ex post validation of delivery related to (iii). The ADB will also assist us in publishing CERP progress reports.”</p> <p><i>Additional commitments in the second request, which apply also to spending financed by the first request:</i> “While continuing to implement the measures outlined in our June 12 LOI, we reiterate our strong commitment to ensuring that crisis resources are used transparently and effectively, including from the RCF/RFI disbursement and DSSI. We have made progress in this regard and will continue to strengthen public financial management as follows:</p> <ul style="list-style-type: none"> • Fiscal accounts and budget monitoring. We have published on the MOPFI website the first quarterly budget monitoring report (FY2019/20 Q3) identifying COVID-19 related spending with the agreed upon timeliness (3 months of the end of the quarter) along with consolidated GFS accounts. We will continue to work with the World Bank and Fund CD to improve the coverage of COVID-related spending and track- 	<p>Beneficial ownership of contracting companies. The requirement to provide the information is included in the “The Public Procurement Directive 2017”. At this stage, the legal ownership information is being published (in local language only).</p> <p>Audits. All government expenditures, including COVID19-related spending, are being audited by the Office of Auditor General (OAG) of the Union on financial, compliance, and performance. One of the responsibilities of the OAG is to look into unusual situations, including suspicions of fraud. The OAG was benefiting from CD from the Asian Development Bank, World Bank, and Norway. According to the LOI timeline, the audit report should be published at the end-March 2021. However, the audit may be delayed due to recent political turmoil.</p> <p>Reporting. The authorities have published on the MOPFI website a quarterly budget monitoring report for FY19/20 Q3 and Q4 identifying COVID-19 related spending with the agreed-upon timeliness (within 3 months of the end of the quarter) along with consolidated GFS accounts. Link for the quarterly report here.</p> <p>Budgeting. In FY19/20, COVID-19 spending was part of the budgetary process. In FY20/21, there are two sources of financing for COVID-19 expenditures. More than MMK1,000 billion came from the General Reserve Fund (GRF) in FY19/20, with these funds transferred to the Disaster Management Fund (DMF) to spend for COVID-19. Unlike the GRF, the DMF can be brought into the next fiscal years. The remaining COVID-19 spending will be incurred by the budget.</p> <p>Other measures. Regarding Anti-Money Laundering and Combatting the Financing of Terrorism, the authorities continue to work with the Asia Pacific Group on the agreed time-bound</p>

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		<p>expenditures on a more timely basis through technological solutions and adopt a new chart of accounts in FY2021/22.</p> <ul style="list-style-type: none"> • Strengthening procurement transparency. We have published on the MOPFI website information on procurement contracts on COVID-19 related spending above MMK 100 million, including the names of the awarded companies and their beneficial owners, the specific nature of the goods and services procured, their price per unit where available and overall contract amount along with the ex-post delivery reports. • Enhancing auditing. We have reached an agreement with the Office of the Auditor General for Myanmar (OAGM) to conduct a financial audit of COVID-19 related spending and are on track to disseminate a report within 6 months of the end of the fiscal year by March 2021. The Office of the Auditor General is benefiting from CD from ADB, WB and Norway, and will also undertake risk-based audits of broader spending from FY2020/21. The external audit will be assisted by existing internal audit teams monitoring such expenditure through the implementation of the draft Internal Audit Manual with Fund CD. <p>Regarding Anti Money Laundering and Combatting the Financing of Terrorism, we will continue to work with the Asia Pacific Group on the agreed time bound remedial Action Plan to remove Myanmar from its enhanced monitoring list."</p>	<p>remedial Action Plan to remove Myanmar from its enhanced monitoring list.</p>
Nepal	RCF	<p>"We recognize the importance of good governance, transparency and accountability, and tackling</p>	<p>Procurement contract information and beneficial ownership of contracting companies. Procurement contract information is</p>

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		<p>corruption and related money laundering. We commit to ensure that the funds provided by the IMF will be effectively used to safeguard public health, save lives, support livelihoods, and support the economic recovery. To that effect, we will put in place transparent and accountable reporting mechanisms and controls for public purchases and contracting processes. In this regard, we commit to report quarterly on the spending of these funds and to commission an independent audit by the Office of Auditor General of Nepal of COVID- 19 related spending in about a year’s time. We will publish the quarterly reports and audit results on the website of the implementing agencies. We will also publish on the implementing agency website large public procurement documentation together with ex-post validation of delivery along with the name of awarded companies and the name of their beneficial owner(s). All COVID-19 related expenditures will be allocated and executed using existing public financial management processes and within legislated frameworks. The allocation details will be made public on the Ministry of Finance website.”</p>	<p>published as per requirements in the Public Procurement Act. As part of their procurement process, the authorities collect and publish (in newspapers) information regarding awarded procurement contracts, including the name of awarded company, values, and type of contract. So far, beneficial ownership information has not been required as part of the bidding process. The authorities are expected to take steps to publish beneficial ownership information for new, large, COVID-19 related procurement contracts. The definition of beneficial ownership is to be consistent with the definition in the AML/CFT Law.</p> <p>Audits. The Office of the Auditor General (OAG), an independent constitutional body, audits the government accounts on an annual basis, as per its mandate (nine months from the end of the fiscal year that ends on July 15), and will publish the results on the OAG website. The OAG is also expected to audit the COVID-19 Fund. With the authorities’ COVID response still underway, audits of crisis-mitigation spending and ex-post validation of delivery of large public procurement contracts related to crisis mitigation have not started yet.</p> <p>Reporting. Spending from the Coronavirus Contamination, Prevention, Control, and Treatment Fund (COVID-19 Fund)—an extra-budgetary fund with financing from government, development partners, and the private sector—is published on a regular basis by the Financial Comptroller General Office (FCGO). The authorities are expected to start publishing budget expenditures related to COVID-19 at least on a quarterly basis.</p> <p>Budgeting. COVID19-related spending in Nepal is authorized through the budgetary process and through dedicated funds, such as Nepal’s Coronavirus Contamination, Prevention, Control and Treatment Fund (Covid-19 Fund).</p>
Nicaragua	RCF/RFI	“We are committed to follow the highest standards for fiscal transparency, to mitigate any risks related to	Procurement contract information and beneficial ownership of contracting companies. Publication of all COVID-related

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		<p>governance and corruption vulnerabilities, and to ensure that emergency spending reaches the intended population. We have already enacted regulations that enable the online publication of beneficial owner(s) of all public procurement contracts (prior action, Table 1). The publication of contracts (under bidding and tender processes), which began October 15, 2020, contains contract amounts, the specific nature of the goods or services procured and their price per unit (where applicable), the names of the awarded entities and their beneficial owner(s), and the names of the public officials awarding the contracts (see website www.gestion.nicaraguacompra.gob.ni/siscaie/portal). We recognize the importance of ensuring that emergency spending is properly accounted for and began publishing all COVID-19 related contracts signed since June 2020 (see website http://www.nicaraguacompra.gob.ni/contratos-covid-19/Contratos%20Covid%2019). In addition, we have consulted with IMF staff the terms of reference for an external, independent firm to audit all COVID-19 related expenditures, including funds channeled through the UNOPS and the WFP (prior action, Table 1). To enhance fiscal transparency, we began to publish the financial statements of the five largest state-owned enterprises—namely ENATREL, ENEL, PETRONIC, EPN, and ENACAL— covering the period 2015–19. We are determined to gradually expand the annual reporting of financial statements to all state-owned enterprises, including audit reports from the Comptroller General (prior action, Table 1). To achieve the highest standards of fiscal transparency and accountability we have requested IMF technical assistance to conduct a fiscal transparency</p>	<p>public procurement contracts (under bidding and tender processes) commenced on October 15, 2020. The publications contain contract amounts, the specific nature of the goods or services procured and their price per unit (where applicable), the names of the awarded entities and their beneficial owner(s), and the names of the public officials awarding the contracts. See the website of the General Directorate of State Procurement (here).</p> <p>As of February 4, 2021, 28 contracts have been published for a total amount of C\$394,139,855.15, of which 100 percent are completed (here).</p> <p>Audits. The terms of reference have been finalized for the external audit of all COVID-19 related expenditures, and the authorities are in the process of hiring an external auditor to carry out this work. The external audit is expected to cover all COVID19-related expenditures through July 2021, and the audit results are to be published on the government’s website within two weeks of its finalization.</p> <p>Other measures. The authorities have published online the financial statements of the five largest state-owned enterprises—namely ENATREL, ENEL, PETRONIC, EPN, and ENACAL— covering the period 2015–19.</p> <p>FAD conducted a TA mission in November 2020 focused on (i) assessing Nicaragua’s fiscal reporting and transparency practices; (ii) monitoring COVID-19 related expenses; and (iii) assessing current reporting practices of the main state-owned enterprises. Follow-up TA in various PFM areas is planned for 2021. The authorities have requested a fiscal transparency evaluation (FTE) and a mission on MTFF and fiscal rules.</p> <p>To strengthen the effectiveness of the anti-money</p>

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		<p>assessment exercise. In addition, we are taking the necessary steps to ensure that the use of emergency financing remains transparent and accountable. In particular, we will: (1) hire, in line with the agreed terms of reference, an external, independent firm to audit all COVID-19 related expenditures through July 2021 and to publish the results of such audit on the government's website within two weeks of its finalization; (2) adhere to best practices in procuring and awarding contracts; (3) facilitate the tracking and reporting of the use of resources by channeling externally sourced emergency assistance through a dedicated subaccount of the treasury single account. We renew our commitment to implement swift reforms to enhance governance and combat corruption in line with the latest Article IV recommendations. We plan to strengthen the effectiveness of our anti-money laundering/combating the financing of terrorism framework in accordance with the action plan already agreed with the Financial Action Task Force."</p>	<p>laundering/combating the financing of terrorism (AML/CFT) framework, the authorities are developing a more comprehensive and robust AML/CFT risk-identification and understanding that includes and covers all relevant stakeholders and sectors: in that regard, they have expanded obligatory objects, including lawyers, public notaries, public accountants, exchange houses, and remittance companies. Finally, the final approval of the National Risk Strategy by the National AML/CFT/CFP Commission is scheduled for the first quarter of 2021.</p> <p>Reporting. To track and report on the use of RFI/RCF-sourced emergency assistance, the authorities opened current accounts in dollars at the BCN and book-entry accounts in cordobas: "UNOPS Prog. Medical Care COVID-19": US\$ 74,710,282.15 "WFP COVID-19 Emergency Food Program" US\$ 18,677,570.54 "COVID-19 Budgetary Support": US\$ 93,387,852.67</p>
Niger	RCF	<p>"The government will refrain from crisis measures that would permanently damage the revenue base, maintain fiscal transparency by enshrining fiscal crisis measures in a supplementary budget, centralize the costing and the keeping count of crisis measures at the Ministry of Finance, recognizes the importance of ensuring that financial assistance received is used for its intended purposes, and accelerate the implementation of reforms for better access to credit and stronger social protection, which are now more urgent than ever."</p>	<p>Procurement contract information. The government is publishing data on larger contracts (over 0.5 million CFA), the names of companies, and the representative of the company (here).</p> <p>Audits. The Court of Audit will conduct an independent audit of the use of the committed funds to be published online by the Court of Audit in its general public report by September 2021. This is the usual practice of the country.</p> <p>Budgeting. All spending, including emergency measures, appears to have been integrated into the supplementary budget. Some measures are directly coordinated by other ministries such as Health Ministry or the PM/President's office directly, with ex-post costing imposed on the Ministry of Finance. There has been a push to</p>

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			<p>increase social support, which included distribution of food items and annulling utility bills for poor households.</p> <p>Other measures. The government intends to publish on an official website the financial declarations of all members of government within 6 months (here, scroll to <i>declaration des bien</i> on the left column). However, the data are not yet fully complete and up to date.</p> <p>Once the judicial process is complete on the military procurement scandal, the government intends to undertake all necessary measures to review and strengthen procurement procedures.</p>
Nigeria	RFI	<p>“Our anti-corruption efforts will continue unabated. We will strengthen the role of the Federal Audit Board in combating corruption and are committed to strengthening the asset-declaration framework and fully implementing the risk-based approach to AML/CFT supervision while ensuring the transparency of beneficial ownership of legal persons. We fully recognize the importance of ensuring that financial assistance received is used for intended purposes. To that end, we will (i) create specific budget lines to facilitate the tracking and reporting of emergency response expenditures and report funds released and expenditures incurred monthly on the transparency portal (http://opentreasury.gov.ng/); (ii) publish procurement plans, procurement notices for all the emergency response activities—including the name of awarded companies and of beneficial owners—on the Bureau of Public procurement website; and (iii) publish no later than three to six months after the end of the fiscal year the report of an independent audit into the emergency response expenditures and related procurement process, which will be conducted by the Auditor General of the Federation—who will be</p>	<p>Procurement contract information. Crisis-related procurement contracts are published according to specific guidelines here and here. Procurement contracts above N5 Million are published on the Ministry of Finance’s portal.</p> <p>Beneficial ownership of contracting companies. Although the legal framework provides for the collection of beneficial ownership information, the information is not currently being published (see here).</p> <p>Audits. The Office of the Auditor General for the Federation has commissioned a crisis-related spending audit unit to undertake a financial audit towards fulfilling audit commitments on RFI spending. The audit covering the period March–June 2020 was completed, and the July–December audit is being undertaken. Reports are to be published at the end of the ongoing public hearing/consultations with parliament and civil society. No specific timeline is provided.</p> <p>Reporting. Specific budget lines were created to facilitate tracking and reporting of emergency response expenditures (here).</p>

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		provided the resources necessary and will consult with external/third party auditors."	
Pakistan	RFI	"To ensure the quality of the additional spending in the health sector, we commit to subject the procurement of urgently needed medical supplies to an ex-post audit by the Auditor General of Pakistan, the results of which will be published on the website of the Ministry of Finance. [...] We will continue to strengthen governance by enhancing the effectiveness of anti-corruption and AML/CFT frameworks."	<p>Procurement contract information and beneficial ownership of contracting companies. The authorities are expected to publish by end-April 2021 the awarded contracts and beneficial ownership information of bidding and awarded legal persons in a centralized and publicly accessible website.</p> <p>Audits. The authorities are expected to also publish by end-April 2021 an ex-post audit by the Auditor General of Pakistan of the procurement of COVID-related supplies and social payments.</p> <p>Other measures. The February 2021 FATF plenary recognized progress made toward meeting the AML/CFT action plan, with 24 of 27 action items satisfactorily addressed. Given the pending actions, though, FATF retains Pakistan on its list of jurisdictions with serious AML/CFT deficiencies. Moreover, capacity constraints and the COVID-19 context have postponed to late June 2021: (i) the action items related to Immediate Outcome 9 on terrorism financing investigations and Immediate Outcome 10 on targeted financial sanctions; and (ii) the demonstration of effectiveness of the AML/CFT regime towards a substantial level of effectiveness in line the AML/CFT Action Plan. As regards anti-corruption measures, the authorities are working on establishing a robust asset declaration system with a focus on high-level public officials, which would be ready by end-June 2021. In addition, they are undertaking the 2nd review cycle under the UNCAC implementation mechanism and are planning to publish the report.</p>
Papua New Guinea	RCF	"Under recently implemented emergency COVID-19 directions, the government's State of Emergency Controller posts details of all procurements awarded on the government procurement website	Procurement contracts information and beneficial ownership of contracting companies. COVID-19 related contracts over the period from March 13–July 21 are posted on the procurement website, but nothing more recent. Information on procurement is

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		<p>(http://www.procurement.gov.pg/) within a week of procurement, including the names of the entities awarded the contract and their beneficial owners, the specific nature of the goods or services procured, their price per unit, and the overall contract amount, as well as reports of ex-post validation of delivery. The relevant information through May 11 has been posted on May 18 (prior action). Additionally, the Government has recently ensured that COVID-19 expenditure reports are presented to the Budget Management Committee on a weekly basis with the first report circulated on May 18 (prior action). A consolidated report will be submitted to the National Executive Council and published within three months of the end of the emergency. The government further commits to commission and publish an audit, conducted by a reputable independent auditor, of COVID-related spending within a year of the end of the emergency.”</p>	<p>incomplete, particularly regarding ex-post validation, and beneficial ownership is not yet published. Staff understands that the Budget Management Committee has been regularly informed of contracts, but it is unclear if a consolidated report was prepared at the end of the State of Emergency. A complication is that, although the State of Emergency lapsed in June, the COVID-19 emergency and local outbreak is ongoing, so it is not entirely clear when a consolidated report should be prepared.</p> <p>Audits. Staff understands that an internal audit of COVID-19 procurement has been commissioned. No information is yet available about an external audit.</p>
Paraguay	RFI	<p>“A recent mission by the IMF and IDB has helped us assess vulnerabilities to corruption. We will use the findings of the mission to develop a strategy to combat corruption and improve governance.”</p>	<p>Procurement contract information. Among the provided information on the transparency platform are contract amounts, bidding details, name of the companies, and their individual tax registration numbers.</p> <p>Audits. The Comptroller and the General Auditor of the Executive Power plan to conduct an audit covering the entire COVID-19 spending, with results expected in mid-2021.</p> <p>Reporting. Beyond their LOI commitments, the authorities established a transparency platform (here), which reports all COVID19-related emergency expenditures and identifies social transfer recipients.</p> <p>Other measures. The report of the governance assessment mission has been finalized, and the interim results informed a new transparency and anti-corruption plan that was presented to the</p>

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			public on December 9, 2020.
Rwanda (2 nd RCF)	RCF	<p>"We are [...] committed to effective and transparent use of public funds, including funds from the RCF. We will carry out transparency of procurement in accordance with the Law Governing Public Procurement and our E-procurement system. The E-Procurement system provides publicly available information [Hyperlink in text: http://umucyo.gov.rw/index.do] on all awarded government contracts, including the name of companies that participated in the tender, each initial bid, the name and price of the winning bid, the total amount of the contract, and the delivery period. Moreover, following our Law on State Finances and Property 2013 (Organic Budget Law), the Office of the Auditor General, whose independence is enshrined in the constitution and law, will audit all government expenditures and procurement tenders, including those linked to the pandemic, and publish the outcome."</p>	<p>Procurement contract information. The authorities continue to make information publicly available on all government contracts through their online e-procurement system. Information on awarded tenders, including those relating to COVID-19, can be accessed here.</p> <p>Audits. The authorities confirmed that they will publish the audit of all government expenditures, including pandemic-related expenses by end-May 2021.</p>
Samoa	RCF	<p>"Overall, we are committed to ensuring maximum effectiveness of our policy response to COVID-19 by targeted assistance programs, involving strong governance and transparency in their implementation."</p>	<p>Procurement contract information. Not all emergency/crisis contracts are published, as they were procured using different procurement methods such as Direct Procurement Method, Single-Source Selection Method, or Limited Bidding Method. These contracts are subject to the prior approval of the Government Tenders Board and Cabinet in accordance with the Government of Samoa Procurement Operating Manual. Contracts approved and awarded during the State of Emergency period are publicized on the Ministry of Finance (MOF) website (here).</p> <p>The Government of Samoa is also committed in using an e-Procurement System (Government of Samoa (GoS) e-Tendering Portal) for publication of contracts (tender advertisement) and submission of bids on-line (here). The Tenders Board Secretariat keeps a database of all contracts approved by the Government Tenders Board and Cabinet. Tender awards valued at SAT \$100,000</p>

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			<p>and above are published on the Ministry of Finance’s website, including the full name of the successful supplier/contractor/consultant, the total awarded contract price, and the full names of all bidders on a particular tender. Procuring entities also publicized their respective contract awards on their websites.</p> <p>Beneficial ownership of contracting companies. GoS contracts are awarded to Individuals (especially on consultancy services) or Companies and Joint Ventures (JV) on Works, Goods, and General Service and Consultancy Services contracts. The beneficial ownership information is provided in their bid submissions, but when it comes to publishing awards, the name of the company is used and not the beneficial ownership information. The link for published awards under the names of suppliers/contractors is here.</p> <p>Audits. All government spending allocated to ministries and corporations go through a pre-audit function conducted by the supreme audit institution. Real-time audits on procurements are conducted to confirm that funds are being used for the right purposes. Risk assessments are also conducted for both ministries and corporations to assist with the planning and execution of the annual audits conducted. Most of the audits have been updated to the financial year ended June 30, 2020, except for one or two which are now nearing completion.</p> <p>Reporting. All crisis-related spending is regulated under the Public Finance Management Act 2001 which dictates that reports may be published once audited and passed in parliament. Crisis-related spending of the last fiscal year (FY19/20) is part of the Government of Samoa’s Public Accounts FY19/20, which have been audited and will be submitted to Parliament for debate before publishing. Spending for the current fiscal year will follow suit at the completion of the FY20/21 fiscal year. The authorities have also put together a draft progress report on the implementation of the COVID-19 response plan.</p>

Country	Type of Instrument	Commitments	Status
			<p>Tracking. All crisis-related expenditures are strictly monitored under the Government of Samoa FinanceOne System, with key Ministry of Finance personnel charged with overseeing implementation of policies and providing regular briefs to the executive.</p>
<p>Sao Tome and Principe</p>	<p>RCF/ECF</p>	<p><i>RCF:</i> "We will ensure proper monitoring of all expenditure relating to the pandemic and improve transparency in public procurement. The government will ensure adequate control of total pandemic-related expenses and adopt measures by end-April 2020 to ensure better transparency and publicity regarding public procurement, particularly by publishing on the website of Ministry of Finance (MOF) or through announcements on other media (i) public procurement contracts, once signed, that require prior authorization from the Court of Accounts as per the Organic Law (no. 11/2019) and the ex-post validation of delivery of the contracts and (ii) monthly COVID-19 related expenditure. The crisis mitigation measures described in paragraphs 5-7 have been authorized by the parliament, and a revised budget consistent with the above policies will be submitted to parliament when conditions allow, at the latest by end-July. The government will also conduct an independent audit of spending after the crisis abates and publish the results to confirm that funds were used for their intended purpose."</p> <p><i>ECF, 1st review:</i> "We are committed to publishing on the website of the Ministry of Finance (MOF) (i) adjudication notices of public procurement contracts, as required by the Procurement Law (no. 8/2009, articles 29-2, 44-1, and 70-1); (ii) all signed public procurement contracts above the threshold for</p>	<p>Procurement contract information. The prior action for the 2nd ECF review on publication of procurement contracts, adjudication notices, and ex-post validation of delivery was met. On January 25, 2020, the full set of information required under the prior action was available on the Ministry's website (here).</p> <p>This reform applied to all contracts over the specified threshold, not just COVID-related contracts. Going forward, the authorities are working with the World Bank to develop a webpage for the procurement agency (COSSIL), which will expedite the publication of procurement documents and facilitate management and transparency over public contracts.</p> <p>Beneficial ownership of contracting companies. The information is not yet published. Staff is initiating technical assistance to assist the authorities in implementing this measure.</p> <p>Audits. The Tribunal de Contas (the supreme audit institution) attempted to initiate some concurrent control over the Emergency Fund (<i>Fundo de Resiliência</i>) by mid-2020 but with limited effectiveness. The authorities remain committed to performing an ex-post audit of 2020 COVID19-related spending during 2021.</p> <p>Reporting. The authorities have published monthly reports on COVID19-related spending, which are now available up to December 2020.</p>

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		<p>requiring prior authorization from the Court of Accounts as per the Organic Law (no. 11/2019), (iii) beneficial ownership information of companies receiving procurement contracts, and (iv) the ex-post validation of delivery of the contracts—all (i) to (iv) to be published within two weeks documents become available—and (iv) monthly COVID-19 related expenditure reports within a 45-day lag (structural benchmarks for end-August and end-November). In this context, it is important to elaborate monthly budget allocations and quarterly commitment ceilings and reconcile fiscal and financing data monthly. Currently we have no integrated system, and all documents are collected manually. In this context, we are working with the World Bank to build a procurement system that will integrate the ministries, the procurement agency COSSIL, the Court of Accounts and the Budget Directorate in order to modernize the procurement process. Once this medium-term project is completed, the management and transparency of public contracts will be strengthened.”</p>	
Senegal	<p>RCF/RFI/PCI</p> <p>Program Statement (PCI 1st review that occurred not long after the RCF was approved)</p>	<p>“The government is committed to ensure transparency and accountability in emergency expenditures as follows: (i) publishing all related tenders and clarifying procurement procedures; (ii) publishing the list of successful bidders on government contracts; (iii) establishing expenditure controls; (iv) ensure that the execution of expenditure related to COVID-19 is officially accounted for through quarterly budget execution reports; (v) through the annual audit of government contracts, verify the regularity of procurement procedures applicable to COVID-19-related expenditures and publish the results; and (vi) in the report on execution of the 2020 budget, entrust</p>	<p>Procurement contract information. Public procurement in the context of COVID-19 emergency spending is mainly related to purchases for health and food aid. For other emergencies related to the COVID-19 emergency, simplified procedures, defined by a decree, have been used.</p> <p>With regard to procurement related to food aid, the Public Markets Regulatory Agency (ARMP) recommended to the relevant Ministry: (i) the publication of an order notice, (ii) the publication of the results of the selection of service providers, and (iii) the establishment of a procurement commission. Orders for the procurement of foodstuffs were published in the newspapers considering the emergency related to these operations.</p>

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		<p>the Audit Office (Cour des comptes) with preparing a special report on execution of COVID-19-related expenditures.”</p>	<p>All of the contracts on food aid are available and have been sent to the Islamic Development Bank (IsDB) as part of its support for food aid; sharing such contracts was a precondition to ensure disbursement of aid from the IsDB.</p> <p>Regarding the medical equipment and materials, a Presidential decree allowed for single-source procurement procedures carried out on the basis of the history of previous public purchases with the related providers. The decree granting this exemption from normal tender procedure was repealed in September 16, 2020, after which all COVID-19 spending has been subject to the regular public procurement code.</p> <p>The list of successful bidders is expected to be included, together with other information, in the forthcoming report of the COVID expenditure monitoring committee, which is still being finalized.</p> <p>Audits. The Authority for Regulation of Public Procurement (ARMP) will carry out its annual audit of government contracts to verify the regularity of procurement procedures related to COVID-19 expenditures. This is part of ARMP’s regular annual public procurement audit missions. ARMP’s reports are published annually. The resulting report is expected to be finalized by end-June 2021.</p> <p>The Audit Office will prepare a special report on the execution of COVID-19-related expenditures, which is expected to be published in end-October 2021.</p> <p>Budgeting. The full COVID-19 spending envelope in Senegal is spelled out in its Economic and Social Resilience Program (PRES). The PRES is reflected in Senegal’s 2020 Revised Budget Law and is articulated around 4 pillars: 1. Health; 2. Social resilience: (i) food aid, (ii) support for the diaspora, (iii) support for water and</p>

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			<p>electricity bills of low-income households; 3. Preservation of macroeconomic stability and employment: (i) settlement of unpaid obligations by the government, (ii) direct support to sectors mostly affected by the COVID crisis, (iii) support to private companies through the banking sector (iv) other fiscal and customs support measures; 4. Measures to secure the country's supply of hydrocarbons, basic foodstuffs, and pharmaceutical products.</p> <p>Senegal tracks COVID-19-related budget expenditures via its Financial Management Information System. Specific budget lines are created and then monitored which primarily include COVID-19 expenditures. Each time an Authorizing Officer enters a request for expenditure, the software supporting public spending operations provides a COVID-19 checkbox that must be filled in. Hence, all expenditures are recorded with a COVID-19 binary parameter (YES vs NO). The Financial Controller may confirm or correct the COVID-19 parameter indicated by the Authorizing Officer.</p> <p>Reporting. A COVID-19 expenditure monitoring committee was put in place to facilitate the execution and monitoring of expenditure. This monitoring mechanism is on top of those already existing in the ministerial departments executing COVID-related expenditures. Quarterly budget execution reports have been provided for June, September, and December 2020.</p>
Seychelles	RFI	<p>"We are [...] committed to ensure transparency of the COVID-19 related emergency fiscal spending and will submit monthly reports of the emergency spending on wage subsidies, health, and social spending to Finance Public Accounts Committee (FPAC) of the National Assembly. These reports will be made public within three months. Furthermore, we will undertake an independent audit of emergency spending and related procurement processes and publish its results."</p>	<p>Audits. The Office of the Auditor General's office as the supreme audit institution will be doing the necessary audit as part of the normal audit process. The audits will be a mix of financial, compliance and performance audit.</p> <p>A separate audit is being conducted for the FA4JR-wage assistance scheme, and the authorities have indicated that the key findings should be ready by end of March. There have been certain delays due to the sheer volume of applicants to the FA4JR scheme as such a high level of transactions which started off manually and paper based for the first 3 months. It was only in June 2020 that an online</p>

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			<p>system was rolled out and in parallel a data entry exercise has been on going to have the paper-based applications input in the system.</p> <p>Reporting. The Government remains committed to publish the financial assistance spending. All beneficiaries of the wage subsidies are being published publicly on the Ministry of Finance website and a copy send to National Assembly before end of February 2021. A full report is also being finalized for publication as well.</p>
Sierra Leone	RCF	<p>“In addition to ongoing reforms to strengthen our AML/CFT and anti- corruption frameworks, we will be putting in place strong and targeted measures. More precisely, we are introducing mechanisms for regular monitoring and reporting on the use of funds. Our Anti-Corruption Commission launched the COVID-19 Response Transparency Taskforce to ensure integrity, accountability and transparency in the use and management of funds. The Government also established a COVID-19 account to focus on delivering effectively our emergency response. In this regard, we have already begun regular reporting on the use of these emergency funds. We intend to further refine the coverage of these reports, and follow best practices in the management, reporting, and oversight of these accounts with the benefit of ongoing TA from IMF’s Fiscal Affairs Department and AFRITAC West 2. In addition, the Audit Service Sierra Leone will audit the management of the COVID-19 Fund and COVID-19 response, and publish its report online, within 12 months of the end of the fiscal year as required under the Constitution and laws of Sierra Leone, including the PFM Act 2016. Finally, we also plan to publish on the Government’s website large public procurement contracts related to crisis mitigation, the names of the companies awarded contracts, their beneficial owners,</p>	<p>Procurement contract information. By mid-February 2021, the authorities had published details of all large emergency public procurement contracts through December 2020 on the website of the National Public Procurement Authority. This included information on the contract value, the method of procurement, and the names of the contracting entities, the awarded companies, and their beneficial owners (a prior action for RCF-2 see here).</p> <p>Beneficial ownership of contracting companies. The information on beneficial ownership of awarded companies is being published on the procurement website (here).</p> <p>Audits. The authorities remain committed to an ex-post audit of the COVID response by the Audit Service Sierra Leone (ASSL), in line with local laws (including the PFM Act). In addition to the commitments in the June 2020 RCF, the ASSL has already conducted a real-time audit covering emergency spending during March-June 2020. This was an in-depth audit which identified irregularities, price gouging, lack of oversight by the authorities, and legal issues in emergency spending. The authorities have adopted a transparent approach to acknowledging and addressing irregularities. The audit report has been published and discussed in Parliament.</p> <p>Budgeting. A supplementary budget approved in July 2020</p>

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		and ex-post validation of delivery.”	<p>regularized COVID-19 spending (including past emergency spending). A dedicated fund—the National COVID-19 Emergency Response Center (NaCOVERC)— was put in place with FAD technical assistance. The legal framework is sound, fiduciary rules appear well-defined, and accounting and reporting mechanisms exist.</p> <p>Reporting. The authorities have published the unaudited financial reports for NaCOVERC’s operations through end-December 2020 (prior action for RCF-2) and have committed to continue regular quarterly reporting in line with the cycle for reporting quarterly fiscal data as long as NaCOVERC remains operational. The authorities’ 2020Q3 budget outturn (published on the Ministry of Finance website) also includes an overview table, detailing budget spending related to the containment, health, and socioeconomic elements of their COVID-19 response. Based on an ongoing technical dialogue with staff, the Ministry of Finance is enhancing its current budget monitoring framework to better track the implementation of COVID-19-related measures in the context of their regular budget reporting, starting with the 2020 budget outturn. This will position the authorities to report regularly on COVID-19-related spending in 2021.</p>
Solomon Islands	RCF/RFI	<p>“We recognize the importance of good governance, transparency and accountability, and tackling corruption and related money laundering. We commit to ensure that the funds provided by the IMF will be effectively used to maintain macroeconomic stability, thus safeguarding public health, saving lives, and supporting livelihoods and the economic recovery. Towards that end, we will publish on the Ministry of Finance and Treasury’s website: (i) results of an audit by the Solomon Islands Office of the Auditor General of COVID-19 related expenditures before December 2021; and (ii) documentation on crisis-related public procurement, including the nature of the goods or</p>	<p>Procurement contract information. The Solomon Islands’ government has published data on approved fiscal stimulus recipients (here). To staff’s knowledge, documentation on crisis-related public procurement has not yet been published.</p> <p>Audits. The Solomon Islands Office of the Auditor General is expected to perform an audit of COVID-19 related spending by December 2021, in line with the commitment in the LOI.</p> <p>Budgeting. The economic stimulus package was approved by parliament as part of a supplementary appropriations bill.</p> <p>Other measures. An oversight committee has been established to</p>

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		services procured, the contract amounts, the names of the entities awarded the contract and their beneficial owners, followed by documentation on ex-post validation of delivery.”	ensure that that the overall desired outcomes are achieved and that the targeted beneficiaries receive the support they need, as well as to prevent any abuse or misuse of the fiscal stimulus package. The oversight committee is monitoring crisis-related spending.
South Africa	RFI	“On governance, meaningful reforms are being implemented in the South African Revenue Service, the Public Investment Corporation, and other institutions. New leadership has been appointed in various public entities; policies and procedures are being reviewed; and prosecution agencies have been given additional capacity to investigate and hold wrong-doers accountable. New procurement legislation, aimed at consolidating rules and management of the public procurement system within one framework, is set to be presented to parliament during the current fiscal year. Moreover, in line with the Public Financial Management Act, we are committed to transparently plan, use, monitor and report all Covid-19 related spending to ensure it reaches the targeted objectives, by: (1) publishing on a regular basis the execution of Covid-19-related expenditures, auditing such expenditure, including ex-post valuation of delivery, within 12 months of the end of the fiscal year, to be performed by the Auditor General and publishing the findings; and (2) publicly disseminating all Covid-19-related procurement contracts and allocation (with details about awarded companies and their beneficial owners).”	<p>Procurement contract information. The National Treasury has created a dashboard to publish information about procurement contracts and allocation (http://ocpo.treasury.gov.za/COVID19/Pages/Reporting-Dashboard.aspx). The dashboard is updated on weekly basis. However, some government departments are not reporting COVID19-related procurement to the National Treasury.</p> <p>Beneficial ownership of contracting companies. The names of the awarded companies and the names of their directors (rather than beneficial owners) are listed on the Treasury’s website mentioned above.</p> <p>Audits. While the commitment date for auditing is not binding yet, the Auditor General has published two special audit reports on the COVID-19 relief package in September and in December.</p> <p>Reporting. The National Treasury has produced a report covering COVID 19-related spending up to January 2021. It will be published on the national Treasury’s website following consideration by the Standing Committee on Appropriations and the Standing Committee on Public Accounts in Parliament.</p> <p>Other measures. The draft procurement legislation aimed at consolidating rules and management of the public procurement system within one framework is facing procedural delays. As a result, the bill is expected to be presented to parliament in 2022.</p>
South Sudan	RCF	“We are committed to transparency in the use of these resources to support essential pandemic-related spending. We will ensure that all such transactions are	Budgeting. The RCF disbursement to South Sudan that was approved by the IMF Board in November 2020 was used to clear two months of wage and salary arrears to government employees

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		<p>recorded in the Integrated Financial Management Information System (IFMIS). We will publish all pandemic-related procurement contracts and other related documentation, along with the names of awarded companies and their beneficial ownership information within three months after contract signing, and publish the ex-post validation of delivery of the contracts within one year after the contract signing. We will publish reports on pandemic-related spending on a monthly basis. In addition, the Auditor General will conduct and publish an audit of all spending from this account on a quarterly basis. All the information listed will be published on the website of the Ministry of Finance and Planning as soon as they are completed."</p>	<p>(such as for health workers, teachers, and civil servants). Payment of such arrears is the main poverty-reducing instrument currently available to the authorities in the absence of budget-funded transfer mechanisms, since it provides support to government workers and their extended families across the country.</p> <p>Procurement contract information and beneficial ownership of contracting companies. As discussed above, the RCF disbursement has been used for reducing salary arrears. Purchases of pandemic-related goods or services requiring publication of procurement contracts and beneficial ownership of contracting companies have been minor so far.</p> <p>Reporting. Compilation of the report on the use of RCF funds is underway, and the authorities are expected to post it on the Ministry of Finance and Planning website in mid-March 2021.</p> <p>All the transactions pertaining to the use of the RCF disbursement have been reflected in the Integrated Financial Management Integration System (IFMIS) through a separate and dedicated sub-account in IFMIS.</p> <p>Audits. The Auditor General is expected to conduct an audit of such spending in the second quarter of 2021 and to publish the findings once the audit is completed.</p>
<p>St. Vincent & the Grenadines</p>	<p>RCF</p>	<p>"We commit to publish procurement documentation including information on the beneficial owners of the companies that receive crisis-related procurement contracts, to report monthly on COVID-related expenditures, and to undertake a full ex-post financial and operational audit of COVID-19 spending at the time of the annual audit."</p>	<p>Procurement contract information. Procurement contracts are published here and here.</p> <p>Beneficial ownership of contracting companies. The information on the beneficial owners of the companies contracting with the government has been shared with the team. Consultations with the Attorney General are ongoing to confirm that this information can be published.</p>

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			<p>Audits. The authorities remain committed to undertaking a full ex-post financial and operational audit of COVID-19 spending at the time of the annual audit. Staff's understanding is that the annual audit for the 2020 financial operation (by the supreme audit institution) would take place later this year; the detail of the audit strategy has yet to be determined.</p> <p>Reporting. Although not an LOI commitment, the authorities have reported crisis-related spending to the team on a monthly basis.</p> <p>Budgeting. The authorities passed a supplementary budget to authorize crisis-related spending.</p>
Tajikistan	RCF	<p>"The Government is committed to enhancing governance and ensuring transparency and accountability in this process. We will ensure any funds provided for addressing the impacts of COVID-19 will be put to best possible use. We have created a high-level Inter-agency Task Force, chaired by Deputy Prime Minister and comprised of Ministries of Health, Transport, Foreign Affairs, National Security, and other government agencies. The Task Force has launched an action plan to respond to COVID-19, including through border and sanitary control, quarantine, and treatment facilities. The Task Force will guide spending decisions, and the usual budgetary procedures and controls will apply. We will prepare quarterly reports on the spending of emergency funds and publish the results on the external website of the Ministry of Finance. In addition, to ensure quality of this additional spending, we will subject the health spending, including procurement of urgently needed medical supplies, and social spending to ex-post audits by the Chamber of Accounts and ex-post validation of deliveries in a year's time, which will also be published on the</p>	<p>Audits. The Chamber of Accounts will conduct an audit of all COVID-related health spending, including procurement of urgently needed medical supplies, and social spending, and ex-post validation of deliveries. The authorities have indicated that the Chamber of Accounts has completed the audit and will provide the report by beginning April 2021.</p> <p>Reporting. Reports on government spending have been published (for end-September and year-end) and are available here.</p> <p>Budgeting. The Parliament approved a revised budget in June 2020 in line with RCF commitments.</p> <p>Other measures. Based on information provided by the World Bank, the authorities are planning to submit a new Public Procurement Law (PPL) to the Parliament in Q1 2021. Starting from January 2021, all country procurement will be switched to the newly developed enhanced e-procurement system. The system covers all procurement methods envisioned in the PPL and is fully integrated with the Management Information System of the Ministry of Finance, Tax Committee, with payment system of the State Bank.</p>

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		external website of the Ministry of Finance. The government will also improve the transparency of its procurement processes in line with international best practices."	
Tanzania	CCRT	"To ensure the appropriate use of funds spent on fighting COVID-19, the office of the Auditor General in consultation with the relevant partners providing funding will undertake and publish an ex-post audit of COVID-19 related spending."	Audits. The audit is expected to commence in FY21/22. Debt relief under the CCRT was received in June 2020 but spending of related resources started only during the current financial year (FY20/21). The authorities remain committed to undertake and publish ex-post audits of Covid19-related spending.
Tonga	RCF	"[...] We are finalizing the public financial action plan, and strengthening procurement, cash management and internal audit processes to improve the monitoring of public service delivery. Given the increased spending on health, we are committed to producing financial reports on health spending and outcome. [...] Given the importance of remittances for the economy and the financial system, we are strengthening the legal compliance and effectiveness of our AML/CFT framework as a matter of priority to address possible concerns raised by the ongoing draft mutual evaluation by the Asia Pacific Group, in particular, to amend the legal framework to establish risk-based supervision, and strengthen regulations and enforcement through increased awareness of AML/CFT risks by reporting entities, provision of adequate financial and human resources to the AML/CFT supervisor, and implementation of appropriate measures in relation to beneficial ownership and politically exposed persons, if possible prior to the final adoption of the report. We recognize the importance of good governance, transparency and accountability. We are committed to ensuring that the funds provided by the IMF will be effectively used to safeguard public health, reduce poverty, and support the economic recovery. Toward that end, we will publish on the government's website	<p>Procurement contract information and beneficial ownership of contracting companies. As the RCF was just approved on January 25, 2021, it is too early to report on concrete progress on commitments related to procurement transparency, beneficial ownership transparency, and audits of crisis-related spending.</p> <p>Progress and status in some other related areas include the following:</p> <p>AML/CFT. The mutual evaluation by the Asia Pacific Group (APG) on AML/CFT is ongoing. The assessment report will contain a detailed set of recommended actions, and APG will follow up with the authorities on measures to address these recommendations, both in relation to technical compliance (e.g., the legal framework) and effectiveness (how well the system is mitigating risks). The authorities are undertaking a gap analysis and working on strengthening the effectiveness of the framework and to address possible concerns that may be raised by the mutual evaluation.</p> <p>PFM. The authorities have finalized the public financial management action plan, which was submitted to the cabinet for approval. The authorities intend to publish the action plan to raise public awareness of public financial management reform.</p> <p>Audits. An audit of COVID-19 related expenditures by the Audit Department was committed within 9-12 months.</p>

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		(i) an audit of COVID-19 related expenditures by the Audit Department within 9-12 months and (ii) pandemic-related public procurement contracts and related documents, including owners of awarded companies. We will make every effort to identify beneficial owners of awarded companies. In line with the IMF's safeguards policy, we commit to undertaking a safeguards assessment of the NRBT, in collaboration with IMF staff, providing IMF staff with NRBT's most recently completed external audit reports, coordinating meetings of IMF staff with the staff in charge of these issues in the NRBT and authorizing IMF staff to hold discussions with NRBT's external auditors."	
Tunisia	RFI	"[...] we will [...] enforce the rule of law and advance in the fight against corruption and improve public services especially in the areas of education, health, and digitization."	<p>Procurement contract information and beneficial ownership of contracting companies. Current regulations require that all government procurement contracts, including those for recent COVID19-related spending, should be published on a dedicated government website (here). To be fully effective, staff recommended that the data on this site be more easily accessible and have information on the beneficial owners of the contracts, along with validation of delivery.</p> <p>Audits. The <i>Cour des Comptes</i> plans to conduct an audit of the public-private COVID-19 fund. Staff advised that the authorities conduct a comprehensive ex-post audit of crisis-mitigation spending 6–12 months after the end of the fiscal year and publish the results online.</p>
Uganda	RCF	"To foster transparency of accounting and management of resources, we will provide a separate reporting mechanism for COVID-19 expenditures in the context of our Program Based Budgeting that will allow for clear tracking of the support received by partners. Uganda Development Bank will also report on the use of the funds received. We are also committed to continuing to adhere to the best fiscal	<p>Procurement contract information and beneficial ownership of contracting companies. The authorities regularly publish procurement contracts but have not been able to distinguish between COVID-19 and other procurement contracts. The authorities plan to collect and publish information on large COVID-19 procurement contracts and the names of awarded companies. To that end, they plan to introduce new templates in the bidding documents of future COVID-19 spending in order to capture data on</p>

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		<p>management practices and to ensuring that the best possible use is made of the funds provided by the IMF, and we commit to anti-corruption safeguards. To that effect, we commit to (i) publishing, once they are signed, documentation on the government’s website of large procurement contracts—defined as contracts above Ush500 million for works contracts, and above Ush200 million for goods and services—of COVID-19 expenditures, together with the names of awarded companies and their beneficial owners and (ii) undertaking an independent audit of COVID-19 expenditures in about a year’s time, which will include an ex-post validation of delivery of the large procurement contracts, and publishing the results.”</p>	<p>beneficial ownership.</p> <p>Audits. At the end of the fiscal year on June 30, 2021, the supreme audit institution will undertake an audit of COVID-19 expenditures for FY19-20 and publish the results. A special audit will also be done to cover COVID-19 spending during the first three quarters of FY 20/21.</p> <p>Reporting. The authorities sought and received CD by FAD on designing a framework for tracking COVID-19 spending, which they will adopt soon. A first semi-annual COVID-19 spending report was prepared but has yet to be published. Uganda Development Bank has also published a first report on the use of the funds received.</p>
Ukraine	SBA	<p>“The approved supplementary budget envisions the establishment of the budget program “Fund to Fight Against COVID-19 and its Impact”. We will ensure that this fund will be temporary, transparent and its expenditures efficient. The fund will be used primarily for the purpose of financing additional health care and social expenditures directly related the COVID-19 epidemic. The operations of the fund will be governed by regulations issued by Cabinet of Ministers of Ukraine (CMU) reflecting transparency and accountability requirements. These government regulations will cover: (i) the procedures for re-allocating resources to the fund; (ii) the authorization processes for committing the resources of the fund, allocating a central role to the Minister of Finance; (iii) the budget execution rules that will be followed; (iii) the detailed monthly reporting to be filed with the CMU and parliament on the use of funds in the previous period; (iv) the requirement that all cash transactions of the fund have to be executed through</p>	<p>Procurement contract information. According to Article 10 of the Law of Ukraine “On Public Procurement,” procuring entities have been independently and on a free-of-charge basis publishing information about procurements in the electronic procurement system on the web portal of the authorized body (here). Access to public procurement information is open and free of charge.</p> <p>Beneficial ownership of contracting companies. Although the procurement legal framework was recently amended to require the collection and publication of beneficial ownership, the information is not yet published on the procurement website.</p> <p>Audits. The state financial monitoring measures are currently underway. The audit is expected to be completed within the deadlines set in the MEFP by end-March 2021.</p> <p>A report on the use of the funds from the COVID Fund and the COVID Fund’s liabilities by program and economic classification was prepared within the deadline specified in the MEFP (30 days after the closure of the Fund). The report is published on the</p>

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		<p>and reported by the Treasury; (v) the rules for discontinuing the operations of the fund, including the use of any remaining resources and responsibility for commitments active at the time of the fund's closure. An ex-post procurement audit of the COVID-19 program will be conducted by the State Audit Service of Ukraine, in consultation with external/third party auditors, of all transactions conducted under the rules of CMU resolution 302 at the time of closing the fund but no later than 12 months after its establishment (a structural benchmark for end-March 2021). We will also prepare a detailed progress report regarding disbursements and commitments of the fund by program and economic classification within 30 days of the Fund's closure. These reports will be made public, in full, at the time of their completion. Furthermore, we will publish all procurement notices in a manner readily accessible to the general public and will make all purchase orders, including information on beneficial owners of the participating bidding companies, electronically accessible to the public on the ProZorro internet site (https://prozorro.gov.ua). The fund will operate only until the emergency situation so requires, but not beyond 31 December 2020."</p>	<p>Ministry of Finance's website (here).</p> <p>Budgeting. In accordance with the Law of Ukraine #553-IX, of April 13th, 2020 "On Amendments to the Law of Ukraine On the State Budget of Ukraine for 2020," a fund for combatting COVID-19 and its implications was created within the state budget of Ukraine for 2020. Article 28 of the law defines the areas of use of the funds. The fund's resources in 2020 amounted to UAH 80.9 billion, including UAH 72 billion in the general fund and UAH 8.9 billion in the special fund. The procedure for using the funds was approved by Cabinet of Ministers Resolution #302 (here).</p> <p>Reporting. Decisions on the allocation of the COVID Fund were published on the Cabinet of Ministers' website. Information on the use of funds allocated from the COVID Fund was also sent to the Cabinet of Ministers and parliament's budget committee on a monthly basis.</p> <p>Information provided by the Ministry of Finance on spending from the COVID fund, as well as monthly reports from the State Audit Service are available (here).</p>
Uzbekistan	RFI/RCF	<p>"As part of Uzbekistan's five priorities for development, we aim to improve governance and public management. The government is also committed to combating corruption and improving the efficiency of its anti-corruption efforts, including by increasing the accountability and transparency of government. To ensure transparent and effective use of resources deployed for COVID-19 shocks, we will: (i) appropriate COVID-19 emergency measures through the Anti-Crisis Fund; (ii) publish reports of</p>	<p>Procurement contract information. Information on procurement contracts funded by the Anti-Crisis Fund (which had been established for the financing of crisis-related spending) has been published by the Ministry of Finance (here).</p> <p>Beneficial ownership of contracting companies. The information on procurement contracts also includes information on the beneficial owners of the contracting companies.</p> <p>Financial Inspection. The financial Control Department of the</p>

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		<p>COVID-19 related expenditures on a monthly basis on the Ministry of Finance website (www.mf.uz); (iii) publish on the Ministry of Finance website (www.mf.uz) COVID-19 related signed public procurement contracts and related documents, including the names of companies awarded those contracts and ex-post validation of delivery and will continue to improve our procurement framework expeditiously in line with international best practice, including by publishing information on beneficial owners; and (iv) ensure the Financial Control Department of the Ministry of Finance includes all COVID-19 related expenditures in its forthcoming inspections. The Chamber of Accounts will conduct an ex- post audit of COVID-19 expenditures and related procurement processes to ensure funds are spent in accordance with their purpose and procurement regulations and will publish the audit report no later than six months after the end of the fiscal year as part of the regular audit of the 2020 State Budget Report.”</p>	<p>Ministry of Finance included all COVID-19 related expenditures (expenditures of the Anti-Crisis Fund) in its inspections and provided a monthly report to the management.</p> <p>Audits. The audit of crisis-related spending is planned to be conducted by Uzbekistan’s Chamber of Accounts in April as part of the regular annual audit of all budget spending. The audit report is expected to be published in May.</p> <p>Budgeting. An amendment (ZRU-168) to the Budget Law, including COVID-related expenditures, was approved by the parliament and signed into law by the president on May 18, 2020. The Ministry of Finance published regular summary updates on crisis-related spending on its telegram channel (here and here).</p> <p>Other measures. The Anti-Crisis Fund was terminated at end-2020, as the number of COVID-19 cases had come down sharply, and with it the further publication of detailed procurement information. The authorities are working with the EBRD, however, on setting up an online and publicly accessible platform that will become mandatory for all public procurement.</p>