

**FOR
INFORMATION**

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Implementation of Governance Measures in Pandemic-Related Spending

July 2023

This document provides a third and final update on implementation of measures to promote good governance and transparency in pandemic-related spending, which countries committed to in the context of IMF financing during the COVID-19 pandemic.¹ Since the last update in May 2022, further progress has been made in implementing measures to publish beneficial ownership information of entities awarded with procurement contracts and to conduct audits, illustrating that authorities have overall followed through on their commitments. Actually, three years after most measures were committed to, the implementation rate has reached 80-90 percent, on average.

Key Takeaways and Lessons

This update highlights high implementation rates of the committed governance safeguard measures in pandemic-related spending. Based on the experiences over the last three years, the following specific lessons can be drawn:

- *High implementation rate.* An average of 90 percent implementation has been achieved across all four types of measures, indicating at least some or full implementation of commitments to safeguard transparency and accountability of COVID-related spending at the three-year mark. Reinforcing these measures through conditionality under follow-up Upper Credit Tranche arrangements and targeted CD delivery likely were supporting factors in achieving this outcome in some countries.
- *Implementation timeline.* This update confirms that implementation of some governance safeguard measures required additional time. In particular, some countries devoted time to revising processes and legal frameworks or undertaking and publishing audits.
- *Tailoring to emergency-specific circumstances.* Governance safeguard measures tied to emergency financing were tailored to the risks arising from the specific emergency and allowed for an agile way to implement the 2018 Governance Framework under the specific

¹ Information is as of June 30, 2023, unless stated otherwise. The attached table provides the status of committed governance measures in 73 countries. The update covers governance commitments related to pandemic-related spending in Letters of Intent and Memorandums of Economic and Financial Policies accompanying IMF financing during the COVID-19 pandemic. The update covers commitments made in the context of IMF financing provided (i) by Rapid Credit Facilities or Rapid Financing Instruments for which the COVID pandemic was a primary basis for the urgent BOP need and/or (ii) under regular IMF-supported programs through April 2021 (i.e., roughly the first year of the pandemic).

circumstances, including an unprecedented number of requests for emergency financing in a short period of time.

- *Targeted CD support.* Some recipients of the IMF’s emergency financing had limited capacity, and the crisis context may not be conducive to mobilize the necessary resources to effectively implement governance safeguards. A number of recipient countries received targeted IMF CD to help implement the measures.

These findings reaffirm the key takeaways elaborated in the [Review of Implementation of the 2018 Framework for Enhanced Fund Engagement on Governance](#) (April 2023). Those were: (i) publicly tracking implementation raises the visibility and accountability of the measures, (ii) measures continuing or building on existing practices have a higher implementation rate, (iii) civil society and other stakeholders can play a useful role in supporting implementation and follow-up, (iv) specific CD to support the measures can be instrumental in facilitating implementation.

Going forward, the 2018 Enhanced Governance Framework—demonstrating its flexibility to encompass major shocks—should continue to guide the approach to address governance risks in emergency financing. In light of the above, governance safeguards will need to (i) consider corruption risks arising in other emergencies beyond COVID-19 spending, (ii) be further tailored to country circumstances, (iii) include the provision of timely and targeted CD to facilitate implementation where possible and needed, (iv) implementing practical measures to enhance interactions and collaboration with other international organizations and civil society, and (v) build on and bring forward countries’ preparedness of their anti-corruption and governance frameworks for exogenous shocks.

Promoting Good Governance and Transparency in Pandemic—Related Spending

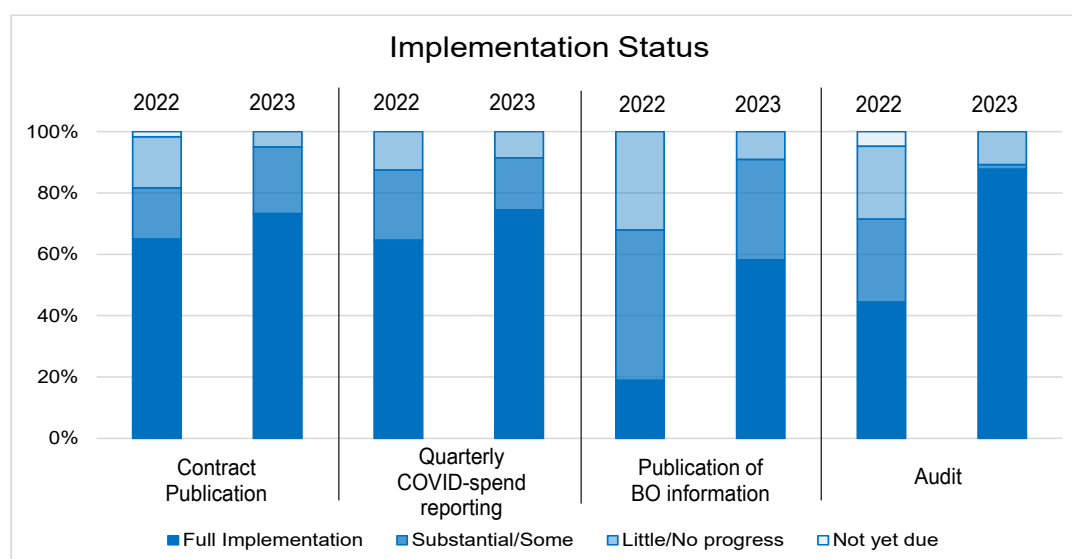
Government spending has played a crucial role in combatting the pandemic and its economic fallout. To support the effectiveness of these efforts, it was critical that such spending be subject to adequate transparency and accountability. Guided by the [2018 Framework for Enhanced Fund Engagement on Governance](#), countries receiving COVID-19 related IMF emergency financing committed to implementing [measures to promote good governance and transparency](#). These measures were aimed at promoting transparency and accountability in pandemic-related spending and included (i) publishing information on pandemic-related procurement contracts, (ii) publishing the beneficial owners of companies awarded these contracts,² (iii) publicly reporting on pandemic-related spending, and/or (iv) undertaking and publishing audits of such spending.

In addition, all recipient countries committed to undertake a [Safeguards Assessment](#)—a due diligence exercise 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.

² Collecting and publishing information on the beneficial ownership of companies that receive procurement contracts is a measure that aims to deter corruption, including by facilitating the detection of potential conflicts-of-interest involving public officials. This innovative measure requires bidding companies to provide the names of the people with effective control over the company—i.e., its “beneficial owners”. This information is provided to the procurement agency, which must publish it.

Three Years Later—Were Governance Safeguard Measures Implemented?

Overall, implementation advanced in all commitment areas with high implementation rates (Figure below). Following the updates in [May 2021](#) and [May 2022](#), this third and final update illustrates an average implementation rate 80-90 percent across measures, which includes full, substantial or some implementation. The table below provides a country-by-country update on (i) commitments to promote good governance and transparency in pandemic-related spending that countries made in their Letters of Intent (LOIs) and Memorandums of Economic and Financial Policies (MEFPs) that accompanied IMF financing during the pandemic³ and (ii) the implementation status⁴ of these commitments as of June 30, 2023.⁵



- *Publishing information on pandemic-related procurement contracts.* Over 90 percent of measures to publish procurement contract information have been implemented fully (over 70 percent) or at least substantially (around 20 percent), an increase of over 10 percentage points compared to May 2022 against the backdrop of an already high implementation rate. IMF staff has been providing capacity development support to help the authorities implement these measures.

³ The table also reports on some measures that countries receiving IMF financing have proactively taken to increase transparency and of beneficial ownership information in public procurement and/or publish independent audits of COVID-related spending even if these countries did not explicitly commit to these measures in the context of IMF emergency financing.

⁴ Implementation status as assessed by Fund staff based on information provided by country authorities.

⁵ Implementation of commitments is assessed based on the wording of the member's commitments. Within this, the quality and continuity of implementation varies across countries. For example, the quality of audits of pandemic-related spending varies across countries that have met their commitment to undertake and publish these audits. Similarly, the amount of detail on procurement contract information that is published varies substantially across countries. Implementation is as of June 30, 2023, unless otherwise noted.

- *Publishing the beneficial owners of entities awarded these contracts.* Measures to publish beneficial ownership information of awarded companies are also implemented fully (60 percent) or substantially (around 30 percent), resulting in a combined implementation rate of 90 percent. Compared to May 2022, progress is more substantial. In 2022, full implementation was observed for only 20 percent, and substantial implementation for 45 percent, for a total of 65 percent combined. Being a more novel measure for some countries, it often required adopting or amending regulations and processes. Several countries benefitted from IMF Capacity Development (CD), with some achieving reforms that promoted beneficial ownership transparency in procurement more broadly (beyond pandemic-specific cases). Implementation of these measures required more time, yet achieving significant implementation, comparable to measures that represented a continuation of existing practices. In support of these measures, the Financial Action Task Force revised in 2022 the international Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) standards, which now require countries to ensure that procurement authorities have access to beneficial ownership information.
- *Publicly reporting on pandemic-related spending.* About 90 percent of countries have implemented these measures fully (75 percent) or substantially (15 percent), an increase of 10 percentage points compared to May 2022. Implementation of these commitments has also been partly assisted by capacity development support by IMF staff on fiscal transparency and reporting.
- *Undertaking and publishing audits of such spending.* Significant progress has been achieved on the implementation of this measure compared to May 2022. 90 percent of countries have published an audit by now (in contrast to approximately half of the countries as of May 2022). Some countries have benefitted from IMF CD, often to help Supreme Audit Institutions fulfil these responsibilities.
- *Safeguard assessments* associated with COVID-19-related IMF emergency financing are substantively completed, with the pace of these assessments doubling during the pandemic.

To help implement these measures, conditionality (under follow-up Upper Credit Tranche arrangements) and targeted CD delivery have played an important role in some countries. Specifically, inclusion of unmet governance safeguards into conditionality of follow-up UCT programs further facilitates implementation. As of June 30, 2023, 19 members had structural conditions addressing unmet emergency financing governance safeguards included in a UCT Fund arrangement. Further, 15 members received CD on legal drafting for the implementation of their commitments to implement transparency of beneficial ownership information of companies involved in public procurement. Six members received CD on COVID-19 spending audits, and three received assistance for publishing procurement contracts. CD support was also provided in the area of COVID expenditure management, transparency, and PFM systems, including through webinars for countries in Africa, Europe, Latin America, the Middle East.

Country	Type of Instrument	Commitments	Proposed Update 2023
Afghanistan	RCF/ECF	<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." <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 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	<i>In government recognition cases, the IMF is guided by the views of the international community. Since there continues to be a lack of clarity within the international community regarding recognition of a government in Afghanistan, the IMF has paused its engagement with Afghanistan. Accordingly, information on implementation and discussion with the authorities ceased in August 2021. The information below reflects the implementation status before engagement was paused.</i> Procurement contract information. In line with broader efforts to improve the management of public finances and with e-government initiatives, Afghanistan had 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. Information on contract award decisions was published here. Information on procurement contracts was published here, including contract type, procurement entity, name of contractor, contract price (in AFN and USD), contract signing date, and the date that contract completion is due. Information on 5,118 awarded contracts was published on the site. Contracts in progress (full contract documents) were published here. 5,036 contracts were published on the site. Beneficial ownership of contracting companies. Afghanistan took steps to fulfill its 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 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. Reporting. A COVID-19 Quarterly Spending Report was published on

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		for COVID-19 response; and will publish its reports by end-June 2021."	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. Audits. The Supreme Audit Office (SAO) reviewed 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 report has been published.
Bahamas	RFI	"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 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."	Procurement contract information and beneficial ownership of contracting companies. The Ministry of Finance flagged difficulties with collecting the necessary historical data, and, such information has not been published. One bottleneck raised is that the pre-existing Bahamian legal framework did not allow the government to publish beneficial owners' names. The authorities explained that the Data Protection Act 2003, the Register of Beneficial Ownership Act 2018 and the Public Procurement Act 2021, all prevented disclosure of beneficial ownership by not requiring mandatory reporting by the Government. The Public Procurement Act 2023 addresses this issue going forward and makes provision for the publication of beneficial ownership information for new procurement contracts awarded to a successful bidder funded through the proceeds of a lending arrangement between the Government of the Bahamas and an international funding agency. Audits. The audit report of COVID-19-related measures for FY19/20 was published in June 2021. For FY20/21, the audit report has not yet been published. Reporting. Relevant information is included in the budget performance reports. Public financial management-related laws. The Public Procurement Act, the Public Financial Management Act and the Public Debt Management Act were all passed and enacted in 2021Q3. However, some key units/ structures/positions specified in the acts have not yet been fully operationalized, including the Director of the Debt

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			Management Office (DMO), the Debt Management Committee (DMC), and Chief Procurement Officer. The authorities have since tabled and passed new PFM and Public Procurement Acts in March 2023. The Public Procurement Act 2023 requires the publication of an annual report prepared by the Chief Procurement Officer. Other useful info. The Ministry of Finance publishes quarterly, six-month and twelve-month reports as well as Snapshot reports. The six-month report for FY 2022/23(p), dated February 2023, includes a summary of COVID-19 related measures for March to June of FY 2019/20, FY 2020/21(p), 2021/22(p) and July to December of FY 2022/23.
Bangladesh	RFI	"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 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."	Procurement contract information. All procurement contract information, including pandemic-related contracts, are documented and made available via the Central Procurement Technical Unit's website. 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. While information on beneficial ownership of awarded entities has not been published online, given the current legal framework, this information has been made available to the Office of the Comptroller and Auditor General (CAG). Audits. The CAG completed three audits mentioned below on COVID-related issues regarding expenditures and other government-subsidized programs. These are: 1. A compliance audit on accounts related to FY19/20 of "COVID-19 Emergency Response and Pandemic Preparedness Projects". The project is implemented by the Directorate of Health under the Health Services Division of the Ministry of Health and Family Welfare. 2. A compliance audit on accounts related to FY19/20 of quarantine expenditure for doctors and health workers

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			engaged in the treatment of COVID patients. The audit was carried out in selected hospitals in Dhaka under the Health Services Division of the Ministry of Health and Family Welfare. 3. A compliance audit related to FY19/20 on various aspects, with a special focus on COVID-related procurement in organizations concerned with the Bangladesh Army, Bangladesh Navy, Bangladesh Air Force, and Inter Forces under the Ministry of Defense. All three of the aforementioned audit reports have been published here, published.
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. The authorities are developing a website to publish pandemic-related procurement contracts, although the Ministry of Finance flagged challenges in collecting historical data. The Attorney General has issued an opinion stating that the publication of beneficial ownership information of contracting companies would breach the Constitution's protection of privacy provision. The Companies Act requires that beneficial ownership information be collected (by incorporation agents and the companies themselves), which can be made available to competent authorities as necessary. New procurement legislation (updated in 2021) provides a framework to facilitate the audit of crisis expenditures and publication of contracts and names of successful bidders. It also requires establishing and maintaining a register for all suppliers as well as reports on supplier performance. Barbados remains committed to table contracts exceeding BDOS\$1 million in parliament. Audits. The authorities have confirmed that the Auditor General will audit pandemic-related spending, though the timing is unclear. The Auditor General's Reports of 2020 and 2021 do not reflect on COVID-related spending. Tracking. Separate sub-programs have been opened for COVID-related expenditure to assist in tracking these expenditures. Budgeting. Supplementary budget provisions were sought during 2020 and 2021 to cover COVID-related expenditures. Barbados

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			implemented a procedural fiscal rule in December 2021, which specifies hierarchical fiscal objectives, an accounting basis, monitoring bodies, and correction mechanisms. The legislation requires the Barbadian authorities to provide a budget in March and a fiscal framework publication in August of each fiscal year.
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 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. "	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 published on all completed contracts as received from the contracting authorities, including the Ministry of Health. 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 its 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 (here). In accordance with the September 2022 regulation allowing procurement agencies to collect beneficial ownership (BO) information on companies awarded public procurement contracts, the authorities have been publishing the BO information regularly on the website of the procurement agency (marches-publics.bj). Audits. The Court of Audit completed its audit of COVID-related spending, which was published in June 2022 (here). The authorities mentioned they continue to improve the effectiveness of health-related spending, including to address shortcomings identified in the audit of COVID-19-related spending, by improving maintenance of medical equipment and stepping up training for healthcare personnel.

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			Reporting. The authorities periodically published reports on expenditures related to the pandemic. The latest publication is from end-September 2020. The Government also has weekly publications on its website, the latest is from May 2022. 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. Other measures. The authorities mentioned they are developing a homegrown action plan to implement key recommendations from a recent IMF governance diagnostic. The diagnostic was published by the authorities at end-February 2023. Other useful information. COVID-19-related spending is reflected in the Amended Finance Law of 2020.
Bolivia	RFI	"...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."	Bolivia repurchased the RFI credit 10 months after its approval, and the funds were never deployed. Consequently, no action was taken on RFI commitments, and no audit has been published.
Burkina Faso	RCF/ECF	<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." <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	Publication of COVID and food crisis-related contracts. Information on relevant contracts published on the following website: https://www.dgcmeff.gov.bf Beneficial ownership of contracting companies. The authorities issued a circular on May 6, 2022 to identify the ultimate beneficiaries of COVID-19 related contracts (exceeding or equal to CFAF 10 million). (Available: here.) They agreed to the publication of these contracts awarded following the issuance of the circular and their ultimate beneficiaries.

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		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."	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 was related to compliance with accounting procedures, financial and budgetary processes, and procurement rules. The audits of COVID-19-related spending covering expenditure until the end of December 2020 and December 2021 were published in May 2021 and April 2023 respectively by the Higher Authority of State and Control Against Corruption. Budgeting. COVID19-related expenditures were incorporated into the revised 2020, 2021 budget and the 2022 budgets. Tracking: The budget IT was complemented with a tracking system to enable tracking of COVID-19 expenditures.
Burundi	RCF	"Similarly, to the CCRT debt relief following COVID-19, the Government of Burundi reiterates its firm commitment to guarantee transparency in the use of the RCF resources and will allow easy access to monitoring and evaluation bodies in relation to the management of the funds. Semi-annual reports on the execution of these resources will be produced and sent to the Court of Auditors for audit with a copy to the IMF within one month after the end of each semester and the audited reports will be published on the website (https://finances.gov.bi) of the Ministry of Finance, Budget and Economic Planning within three months after each semester. We will collect information about the ultimate beneficiary ownership of companies that will be awarded COVID-related contracts starting in end December 2021."	Beneficial ownership of contracting companies. Thus far, no beneficial ownership information has been collected or published. Audits. The authorities prepared in August 2021 their first report covering COVID-19 spending from December 2020 to August 2021. The report was audited by the Court of Auditors and the audit report has been published (https://finances.gov.bi/index.php/2023/06/15/rapport-definitif-dauidit-de-la-gestion-du-compte-1110-325-fonds-commun-unique-de-riposte-contre-le-covid-19/). The authorities prepared a second report covering COVID-19 spending from August 2021 to December 2022, which is published here: https://finances.gov.bi/index.php/2023/06/15/rapport-definitif-dauidit-de-la-gestion-du-fonds-commun-unique-de-riposte-contre-le-covid-19/) Reporting. The two COVID-19 reports have been published on the Court of Auditors' website (https://courdescomptes.bi/2019/08/16/rapport-specialises/). Staff has not received any bi-annual report form the authorities. Staff continues to remind the authorities of the various reporting deadlines to which Burundi committed as part of its request for

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			recent IMF support (CCRT grants and RCF loan in October 2021). 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.
Cabo Verde	PCI	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.	Audits. Cabo Verde is committed to undertake an audit at the time of the 2020 budget audit. The 2020 audited financial accounts, including COVID-related expenditures, has been published here. Reporting. The government continues to publish COVID19-related expenditures on the Ministry of Finance's website.
Cameroon	RCF	<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 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." <i>Additional commitments in the second request, which apply also to spending financed by the first request:</i> "We reiterate our firm commitment to an effective and transparent use of public funds,	Procurement contract information. The authorities remain committed to publishing all COVID19-related contracts. The regulation "Code des marches publics du Cameroun" has a cutoff of FCFA 5 billion. In advance of the RCF-2 Board date in October 2020, the authorities published the backlog of all COVID19-related contracts awarded since May 4, 2020, including the beneficial ownership of companies awarded contracts. The authorities have subsequently published information about the contracts the government awarded from October 20, 2020 to end-December 2021, including the names of the companies' beneficial owners. 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 published at the same time as results of the contract award. Audits. Cameroon committed to undertake an independent audit of COVID19-related spending at the end of fiscal year 2020 and to publish its results. An audit prepared by the Audit Bench of the Supreme Court (Chambre des Comptes) was published on November 16, 2021. A second audit report was published in September 2022. The third audit report was part of a structural benchmark for the ECF, and

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		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 2020 fiscal year and publishing the results."	the Fund is providing a Technical Assistance program with the Audit Bench. The second and third audit reports have been published: ChambreDesComptes 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 days after the end of each semester. Reports on COVID19-related spending 2020 and 2021 have been published here. The authorities have also published a general report explaining the budget to citizens ("Budget Citoyen"), which includes an overview of COVID19-related spending.
Central African Republic	RCF/ECF	<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." <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)	Beneficial ownership of contracting companies. On December 14, 2020, and 2021, the authorities published a list of COVID19-related procurement contracts approved each year. The list contains nine and six contracts approved in 2020 and 2021, respectively. 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 continue to publish all detailed information on all public contracts above the threshold of CFAF 10 million, including the names of the beneficial owner, a measure that has been in effect since August 2021 pursuant a ministerial order. 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. The audit report covering budgetary expenditure finalized on August 31, 2021, is published here. However, the audit of expenditure implemented

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		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 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."	directly by donors is still pending. Reporting. The authorities publish data on COVID19-related expenditures and related procurement contracts as follows: 1. The Execution of Expenses to fight against COVID-19 over the period from July 2020 to October 2021; the reports are published here and here. 2. The Situation of the Contracts relating to the Fight against Covid-19 is published here and here. 3. The name of the enterprises that in 2020 benefited from transfers intended to help them cope with the pandemic is published here.
Chad	RCF	<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." <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. 1025/PR/MFB/2020 of May 29, 2020, derogating from public procurement rules concluded in the context of the fight against the coronavirus	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. https://www.finances.gouv.td/index.php/component/k2/item/download/345_61b500dbaa244a8995d1b5d8e72dc6f6 Following the recommendations of IMF technical assistance, the authorities are taking action to improve transparency and efficiency of public procurement processes and make available data on the beneficial owners for the future contracts. Audits. An ex-post compliance audit of COVID expenses by a reputable international auditing firm has been completed with the support of the Inspectorate of Public Finances and published in June

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		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."	2022 on the website of the Ministry of Finance http://www.finances.gouv.td/index.php/component/k2/item/644-rapport-de-l-audit-fs-covid-19. 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.
Comoros	RCF/RFI	"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 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."	Procurement contract information. On regularly publishing documentation on large public procurement projects, the authorities started doing this in July 2021, using the central bank's website Banque Centrale des Comores - Actualités (banque-comores.km), as the website dedicated to public procurement is not yet operational. However, the documentation is rather succinct, (e.g., there are no dates when the contract was awarded and no ex-post validation). Beneficial ownership of contracting companies. Supported by IMF technical assistance, Comoros issued a circular requiring the collection and publication of beneficial ownership information for large public procurement contracts in November 2021. The circular has been published on the website of the Central Bank. The authorities also committed to submit a roadmap on the implementation of the circular and will commence publication of the required information starting in June 2022. The information will be published biannually for 2022, and quarterly thereafter from March 2023. Following some technical issues, the publications is delayed now to July 2023. Audits. On commissioning an independent and robust third-party audit of the spending of IMF-provided funds in about a year's time

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			(from late April 2020) and publishing its results, the authorities commissioned the audit to the Court of Auditors in December 2021 (with staff's agreement) and committed to publish the full audit report within six weeks after audit completion, and publish semi-annual reports on any follow-up measures taken on the basis of the audit findings for as long as these measures continue. The authorities committed to the publication of the report in June 2023 (structural benchmark) during the ECF negotiation. Reporting. On quarterly reporting on the spending of the funds provided by the IMF, the authorities reported in 2021 on total IMF funded spending. 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.
Costa Rica	RFI/EFF	<i>RFI:</i> "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." <i>EFF approval:</i> "We will also continue to foster transparency and adhere to best practices in the procurement and contract awards of any COVID-related spending. The Comptroller's Office has developed a Fiscal Transparency Portal for COVID-19, with published information on public purchases and audit results on the use of emergency assistance, while the Ministry of Labor and Social Security also manages a transparency portal on the Bono Proteger program, which includes the list of beneficiaries, statistics, and reports. Moreover, MIDEPLAN will	Procurement contract information and reporting. The Comptroller's Office launched a 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. The Ministry of Labor and Social Security also developed a Transparency Portal on the emergency cash transfer program "Bono Proteger", which publishes the list of beneficiaries, progress reports, and aggregated statistics. 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

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		launch by end-December 2021, with IDB support, a revamped Transparency Portal with the intention of disseminating CG's COVID-related spending, including data on public purchases by SICOP, IMAS, MTSS, CNE, and SINIRUBE, among others. The data published in the Portal will include information by vendors, including beneficial owner information, as well as the final amount of each procurement process. We will also continue carrying out specific audits on emergency cash transfers to ensure related funds are used properly and publish them in the Portal. Beyond COVID-related spending, we are also enhancing SICOP's functionalities to offer open data on public procurement."	Labor and Social Security (MTSS), National Emergency Commission (CNE), Integrated Public Procurement System (SICOP), Costa Rican Social Security Fund (CCSS), Ministry of Health, National Information System and Unique Registry of Beneficiaries (SINIRUBE), 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. The Planning Ministry revamped the Transparency Portal (<i>Rendir Cuentas</i>) with the intention of disseminating CG's COVID-19-related public purchases, subsidies and donations, including data from SICOP, IMAS, MTSS, MINSA, CNE, CCSS and SINIRUBE. On public purchases, the data published in the portal include information on awarded vendors, including their legal ownership (if tenders required it). The Comptroller's Office continues carrying out specific audits on emergency cash transfers to ensure related funds are used properly and publishes them. Beneficial ownership of contracting companies. The new public procurement law (Law 9986) introduced, among other reforms, a sound transparency and accountability framework for managing public purchases. The regulation, published in November 2022, requires all competing bidders to submit accurate and current beneficial ownership information through affidavits as part of the bidding process. The requirements include information to identify the beneficial owner, including their full name and type and number of official identification document(s) for legal persons. Although SICOP is accessible to the public, beneficial ownership information will be held within MOF's supplier registry for consultation by the Comptroller, Office of the Attorney General, or other judicial authority upon request. It will also allow the authorities to cross-check information with the Transparency and Final Beneficiary Registry to combat tax fraud and money laundering. (As an interim measure, with the support of IMF TA, the authorities issued an amendment to the existing procurement regulation in the Official Gazette in March 2022 with immediate

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			effect. It enabled the collection and publication of beneficial ownership information for awarded public procurement contracts. The amendment was published in the Official Gazette March 2022 with immediate effect.) They launched a Public Procurement Observatory, which offers open data on public procurement since 2010 contained in the SICOP and SIAC (<i>Sistema Integrado de la Actividad Contractual</i>) systems.
Democratic Republic of Congo	RCF/ECF	<i>RCF:</i> "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." <i>ECF, 4th review:</i> "Moreover, expenditures carried out using emergency procedures must be regularized via the Committee for the Regularization of Spending under Emergency Procedures (including units of the Ministries of Finance and Budget and the DGTCF), which was reactivated in May 2023 to	Reporting. US\$52 million have been identified as COVID19-related spending. Detailed information is available at the Ministry of Health website: https://sante.gouv.cd/index.php/contrats/category/19-evolution-de-la-collecte-et-traitement-des-pieces-justificatives-des-depenses-covid19-sur-financement-fmi-en-rdc. This information includes spending by the Inter-ministerial Committee to Fight against COVID-19, contributions for GAVI's vaccination campaigns (US\$16 million), and about US\$10 million spent by the Ministry of Health. Other spending includes wages and payments undertaken under emergency spending procedures (some with no procurement process) and some regular spending redirected for COVID-19 purposes (mostly in security, sanitation, and transport sectors) for which information is incomplete due to limited capacity. In addition, the Ministry of Health published detailed information on spending by categories and by provinces, including their beneficiaries. Regarding specific COVID19-related spending committed and executed by external donors, the Ministry of Health published a note (https://sante.gouv.cd/index.php/contrats/category/22-analyse-financement-multibailleur-covid-19) with details of this spending which amounts to more than US\$200 million in commitments. Procurement contract information and beneficial ownership information of contracting companies. The authorities have identified 36 COVID-19 related contracts over the US\$12,000 limit through detailed process, which are published (https://sante.gouv.cd/index.php/contrats/category/18-contrats-de-marches-publics-covid-19), totaling US\$6.8 million, including one contract above one million with the name of the contractor but not

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		avoid delays in these regularizations. We also plan to update the procedures manual and expenditure cycle to include the provisions of the Law on Public Finance (LOFIP), which notably recommends performance-based budget management, decentralization of payment orders and settlement of public expenditures by public accountants, with the signing of the decree on the procedures and accounting of public expenditures (including eligible expenditures under emergency procedures) (proposed end-July 2023 SB)."	its beneficial owner. To address capacity constraints, the authorities requested technical assistance for the publication of beneficial ownership in public contracts with the objective of permanently lowering the current US\$1 million threshold. An IMF capacity development mission on incorporating beneficial ownership into the legislation was completed in January 2022. A decree signed in March 2023 strengthened obligations regarding the disclosure of beneficial ownership in public procurement (please see Conseil des Ministres on Feb 17 and Jordc - Recherche actes officiels (journalofficiel.cd). The authorities also committed to limit the use of emergency procedures (including with an indicative target under the ECF arrangement) and agreed to produce reconciled quarterly reports on their use. Reports have been published since Q3 2021, with the latest for Q4 2022 published in April 2023: https://finances.gouv.cd/uploads/files/HPSCAN_20230403152237588_2023-04-03_152330812.pdf. Audits. Monthly audits were prevented by the launch of a special audit by the Inspector General of Finances (IGF), as the IGF has seniority over the Ministry of Finance (IGF audits can be used to sustain judicial prosecution when irregularities are found, a fact that prevents their publication). However, as committed, the Cour des Comptes undertook an audit on COVID19-spending, which was sent to Parliament in October 2021 and published in November 2021 (https://courdescomptes.cd/the-sermons/rapport-de-la-cour-des-comptes-sur-la-verification-financiere-et-de-conformite-de-la-gestion-des-fonds-alloues-a-la-riposte-contre-le-covid-19/).
Djibouti	RCF	"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-	Procurement contract information and beneficial ownership of contracting companies. The authorities informed staff that all COVID-19 related contracts fell below the US\$100,000 threshold for publication. Audits. The authorities had informed staff that the terms of reference for the external audit of COVID spending had been prepared and that an auditor would be selected. However, the actual selection of an

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		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."	auditor and conduct of an audit remain to be confirmed. No audit report was published as of May 2023. Reporting. Pandemic-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. Budgeting. Pandemic-related spending was included in a separate supplementary budget and approved as part of the standard budget process.
Dominican Republic	RFI	"... 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."	Procurement contract information. The government has 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 in 2020 created a dedicated web site, with guidance on emergency COVID-related procurement under President Medina's decrees 133-20 (which replaced 87-20) and 144-20 (which added 3 institutions), and updated guidance for President Abinader's decree 401-20 and access to the Directorate General of Public Procurement's (DGCP) information on active contracts. Contracts under all the emergency COVID-spending decrees (Decrees 87-20, 133-20, 144-20 and 401-20) were reported by the relevant spending institutions in: https://www.dgcp.gob.do/noticias/informes-de-rendicion-de-cuentas-de-los-procesos-de-emergencia/ and https://www.dgcp.gob.do/covid-19/ Up-to-date contracting data related to the emergency can be found on the DGCP Procurement Portal by searching using the keyword "COVID". The portal provides information on transaction amounts, status of contracts, individual suppliers (e.g., company or individual name and taxpayer number) and contract details. Aggregate and granular information is also available at http://mapainversiones.economia.gob.do/contratista/contratoscovid Decree No. 36-21 (January 21, 2021) established the creation of a government procurement compliance program that uses International Organization for Standardization (IOS) standards and includes anti-

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			bribery provisions. On February 2, 2021, the DGCP also 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 public funds and are subject to the Law on Public Procurement. The new system will allow for more efficient control and monitoring. The authorities since May 2021 require enhanced due diligence of suppliers—with identification of ultimate beneficiaries—and bi-annual internal audits of delivery performance (see PNP-05-2021). 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). As part of its overall agenda to fight corruption in public spending, the Director of Government Ethics and Integrity 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. The Chamber of Accounts (Camara de Cuentas), which is responsible for independent audits, began the COVID-spending audits in 2021Q4 (following the end of the declaration of emergency). In order to finish the COVID-spending audits in line with RFI commitments, the Chamber of Accounts sought guidance from IMF staff. The audit report of the management of RFI funds and COVID-related spending was published October 7, 2022: Informe de auditoría de gestión practicada al Ministerio de Hacienda (MH), a los fondos desembolsados a la República Dominicana por el Fondo Monetario Internacional (FMI), a través del instrumento de financiamiento rápido (REI), en mayo 2020 - Cámara de Cuentas de la RD, CCRD (camaradecuentas.gob.do)
Ecuador	RFI/EFF	RFI: "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	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

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		(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." <i>EFF request:</i> "A procurement reform to increase efficiency and ensure better governance of public funds: In May, President Moreno promulgated a 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)." <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	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. 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). Information on beneficial ownership of awarded companies is accessible to the public on the procurement website. As of January-December 2022, the public procurement (SERCOP) webpage has uploaded a total of 33,302 contracts, totaling over US\$4 billion. About ¼ of contracts contained partial and missing information on beneficial ownership. Audits. The Office of the Comptroller General (CGE) published the approved audit reports performed during the state of emergency resulting from the COVID crisis in a dedicated link in their website that compiles and facilitates access to the information. Approximately a third of the total audit reports performed presented irregularities and were forwarded to the Public Prosecutor's Office for follow-up. Given the confidentiality required by law arising from ongoing investigations and legal proceedings on those reports, the CGE website also provides information on the type of findings in the COVID-related audit reports that cannot be published at this moment. The audit of COVID-related spending was completed in September 2021 as a prior action to the 2nd and 3rd EFF Reviews and can be found here.

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		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 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	<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." <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 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	Procurement contract information. The government published detailed information on COVID-19 pandemic-related spending and procurement contracts up to February 2021, including the names of the awarded companies. Information on contracts awarded from December 2020-February 2021 can be found on the Ministry of Finance website at the following links: here, here, here and here. Information on contracts awarded prior to December 2020 can be found on the Ministry of Finance website at the following links: here, here, here, here, and here. The authorities also published procurement plans for COVID-19 spending for the periods January-March 2021, March-June 2021, and July-October 2021. Beneficial ownership of contracting companies. Egypt published information on the legal ownership of companies that were awarded contracts after January 2021 until May 2021, which in most cases corresponded to beneficial ownership. They also adjusted the executive regulation to allow for the collection and publication of beneficial ownership information for all companies going forward. Audits. Egypt published a summary of a financial audit of crisis-related spending by the Accountability State Authority (ASA) covering the period March 2020-May 2021. The summary does not cover ex-post validation of delivery. Reporting. As for transparency in public spending, the Ministry of

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		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."	Finance has published COVID-19 support measures on the Ministry's website.
El Salvador	RFI	"We remain committed to ... combat corruption and strengthen ... the governance and AML/CFT frameworks." 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.	Audits. The Court of Accounts (CoA) has published 35 audit reports on spending programs assigned to the pandemic response (publication can be found here). The CoA continues to audit COVID-19 funds, primarily for municipalities, and is publishing audit reports with their corresponding findings and recommendations as they are finalized. There are ongoing audits on the use of the 2020 IMF Rapid Financing Instrument (SDR\$287.20 million), of the IDB emergency loan (US\$195 million), and of FIDEBITCOIN, the trust fund which financed the launch of the Bitcoin project. At the government's request, CICIES—an OAS-backed independent anti-corruption body—prepared reports on the use of COVID funds, containing recommendations to strengthen institutions and processes. However, the cooperation agreement was terminated in June 2021, without the publication of the reports. Reporting. The MoF has published the reports on the budgetary distribution of COVID-19 funds with information until June 2021. Fiscal transparency standards have not returned to the level in place before the suspension, due to the pandemic, of the Fiscal Responsibility Law. Anti-corruption. Relevant cases that required further investigation were submitted by CICIES to the Attorney General, as were cases from the audits performed by the CoA. The authorities are working on strengthening the anti-corruption legal framework, including the Act of Illicit Enrichment of Public Officials and the Criminal Code, by aligning it to standards set by international bodies. The new procurement law requires the reporting of beneficiary ownership information. Some investigations on alleged corruption cases were launched against members of former administrations.

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			AML. El Salvador officially joined GAFILAT in 2022. The authorities are working closely and in coordination with the Financial Intelligence Unit (UIF) on issues related to the prevention of money and asset laundering. The Special Law for the Prevention, Control, and Penalization of Money Laundering, which should include additional rules for Virtual Asset Service Providers, needs to be submitted to congress and implemented promptly within six months of approval, to ensure it incorporates 40 Financial Action Task Force (FATF) recommendations and receive a positive evaluation by GAFILAT.
Equatorial Guinea	RFI	"We are committed to adhering to good practices in procuring and awarding contracts for all government spending in relation to the Bata emergency and COVID-19 responses by issuing regulations by end-August 2021 to require for beneficial ownership information of awarded companies to be required in procurement contracts. We also commit to publishing all procurement contracts (for government spending in relation to the Bata emergency and COVID-19 responses), that are awarded subsequent to the issuance of the beneficial ownership information regulations, on the Ministry of Finance website (including the names of the companies awarded the contract and their beneficial ownership information, the specific nature of the goods or services procured, their price per unit, and the overall contract amount) with Fund technical assistance as needed by end-September 2021 and continuing to publish this information thereafter on a regular basis. We will also publish on the same website reports of ex-post validation of delivery. Further, we have hired an external, independent international firm to audit the COVID-related spending (including spending related to the November 2020 BDEAC COVID loan), and has already started this audit after sending the first batch of documents to the audit firm. Additionally, we have also hired the audit firm contracted for the COVID audit to also audit all Bata emergency responses and rehabilitation-related expenditures, by extending their terms of reference. The extension to the terms of reference for the audit of the Bata emergency and rehabilitation-related spending was prepared in consultation with IMF staff. We are committed to finishing this audit by end-April 2022 and that on COVID-related spending by end-September 2021, and publishing their results on	Procurement contract information and beneficial ownership of contracting companies. The authorities issued a decree for the collection and publication of beneficial ownership information for COVID- and Bata emergency-related public procurement contracts in November 2021 IMF staff provided technical assistance in this area. The decree is published here. The government has already published the beneficial ownership information for several companies that were awarded contracts for the COVID emergency response. The information is available here. The authorities are working towards publishing the rest of the procurement contracts and beneficial ownership information for the Bata emergency and COVID-19 responses. Audits. The audits on COVID and Bata-related spending, by an external independent international firm, were published online in September of 2022. The documents can be found here.

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		the Ministry of Finance's website by then. To further enhance transparency in Bata and pandemic emergency spending, we opened two escrow accounts at the BEAC—one for COVID and one for Bata emergency spending—to be replenished by the existing BEAC IMF Transactions Account where the RFI purchase will be made, with drawings from these three accounts subject to the BEAC's rules, including on transparency and anti-money laundering."	
Eswatini	RFI	"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."	Publication of procurement contract information and beneficial ownership of contracting companies. A report published by the Eswatini Public Procurement Regulatory Agency (ESPPRA) is available. It is a table with a summary of procurement contracts, with information on awarded companies' names and directors. Furthermore, quarterly reports on public procurement covering the period between October 2020 and September 2021, containing procurement information (value of the contract, procurement method, number of bids received, and name of winning bidder) are published on the ESPPRA's website. Some of the reports are also published on the website of NDMA. However, the signed contracts have not been published, and no information on beneficial owners and ex-post validation of delivery has yet been provided. Audits. The Auditor General's compliance and financial audit reports for the fiscal year 2020/21 have been published here. The compliance audit report noted some unaccounted-for-expenditure related to COVID-19 emergency response. In addition, two audits covering the operations of NDMA and emergency spending (representing 65 percent of total direct crisis mitigation expenses in FY20/21), respectively, have been carried out by SNG Grant Thornton. The audit reports have been published here. No separate audit report has been published on the ESPPRA's website. A final list of suppliers for the provision of COVID-19 Response Requirements has been published. Budgeting and reporting. Financial reports on the COVID-19 emergency response covering the situation at the end of November 2020, January, February, May, June, and August 2021 have been

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			published on NDMA's website here . The reports contain information on the sources of funding and categories of expenses, notably in the areas of health, food assistance, water and sanitation, social protection, communication, and coordination. As of August 31, 2021, NDMA has received E353.5 million from the government (out of a total budget of E482.2 million) to implement the COVID-19 emergency response. About E100 million of the budgeted amount was allocated to the Ministry of Health. The total direct expenditure for COVID-19 activities as at the end of August 2021 (inclusive of funds received through donations in-kind) amounted to E550,3 million. The commitment to "use specific budget lines to facilitate the tracking and reporting of the release of funds of all crisis-mitigation spending" is broadly met, as most of the resources were channeled through transfers to NDMA, and IMF staff does not have specific information on the remaining amount.
Ethiopia	RFI	"We commit to a transparent and accountable delivery 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."	Procurement contract information. All major procurement activities related with COVID-19 are subject to the procurement laws, which obligate all procurement to be carried out through a competitive bidding process. The major COVID19-related procurement was for health supplies and humanitarian support goods. Some published sample bidding documents can be found using the following links: https://epsa.gov.et/tender/tender-no-icb-psa6-covid-19-moh-mi-08-20/ https://epsa.gov.et/tender/icb-psa6-covid-19-supplies-moh-ms-07-20/ https://epsa.gov.et/tender/icb-psa6-covid-10-supplies-moh-ms-07-20/ https://epsa.gov.et/tender/icb-psa6-fw-vl-eid-gf-ls-05-20-2/ https://epsa.gov.et/tender/item-list-for-tender-noncb-psa6-moh-covid-19-a-b-hr-and-surgical-face-mask-lr-01-20/ http://www.ppa.gov.et/index.php?option=com_ppa&view=procurement&c=procurement&layout=tender_summary&bidno=PPPDS/NDR/MC/ICB/PG/146/11/2012&prjid= 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=

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			Audits. The authorities committed to conduct ex-post audits of COVID19-related spending and revenue collections. Audits have been conducted by the Auditor General. Audits are published in the Financial Transparency and Accountability site of the Ministry of Finance: https://www.mofed.gov.et/resources/directorate-resource/fta-resource/. Budgeting. All funds secured from donor support were included in the FY19/20 supplementary budget and approved by the parliament. The use of the funds, along with the government resources, was fully accounted for and regularly reported on a monthly basis. A directive was also issued on how resources mobilized (from both domestic and external sources, including donor funds) are accounted for and managed in a transparent manner. The authorities also utilize a contingency fund to cover some spending related to COVID19. 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. Other measures. The government provided limited tax relief to businesses to share the burden from the impact of COVID-19. This was 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 was also clearly estimated.
Gabon	RFI	<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	Procurement contract information and beneficial ownership of contracting companies. As per LOI of RFI-2, the authorities have committed to publish pandemic-related procurement contracts online. A list of covid-related contracts has been published by the authorities. IMF staff provided technical assistance on the collection and publication of beneficial ownership information from entities awarded public procurement contracts. A decree requiring the provision of beneficial ownership information from all bidders on public

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		related procurement contracts, along with the beneficial ownership information for the companies receiving those contracts.” <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 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.”	procurement contracts beyond a determined threshold value has been signed in June 2022. This decree is implemented, which means that the names and nationalities of legal persons awarded public contracts are published on-line. Audits. The authorities committed to an independent external audit of their COVID-19 expenditure to be published nine months after the end of 2020. The audit report, initially planned to be finalized in late September 2021 by Deloitte, has been finally published in June 2022. Parliament has also prepared an audit of COVID-19 expenditures that was validated by parliament and delivered to the government. So far, the findings of this audit have not been published. 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. For FY20, a special allocation was documented in the supplementary budget (under program 30). The authorities have prepared a mid-year special report on COVID19 for FY20. The quarterly reports of budgetary execution can be found at: Documentation DGBFIP (gouv.ga). In the 2021 Budget Law, a separate budget line was created to identify health expenses related to COVID-19. Tracking. The authorities have included in their Fiscal Execution Report to the IMF, in their Table of Financial Operations, 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. Budgeting. The government adopted a 2020 Supplementary Budget Law and a 2021 Budget Law, each regularizing the spending and including formal provisions. Its financing was channeled through two dedicated funds at the Caisse de Depots et Consignation (CDC) that were not 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.

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The Gambia	RCF	"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."	Procurement contract information. The Gambia Public Procurement Agency (GPPA) has published on its website a list of all COVID-19-related procurement contracts signed since March 2020 and has also published all procurement contracts (COVID-19 and non-COVID-19) signed since January 2021. All procurement contracts approved by the Gambia Public Procurement Agency since 2021 are published on its website by type of procurement method. However, the publication of the COVID-19 contracts with the beneficial owners was terminated at end-June 2021 when COVID-19 related spending started to be implemented using normal budget processes. 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 beneficial owner of the supplier/contractor company up to 2021, and the procurement amount involved. Details of the COVID-19 related contracts thus far published are on the GPPA website. 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 (NAO) of all COVID-19-related spending was completed, reviewed by the National Assembly, and subsequently published on the NAO's website. The first phase of the audit included the COVID19-related spending covering March through October 2020, for the procurement and the distribution of food and medical supplies in the Greater Banjul Area, the largest COVID-19 spending items. The second phase of the audit, covering the entire year 2020 and partly 2021, of the distribution of food and medical supplies in other regions and the procurement and payments for September 2022. The National Audit Office completed the audit; the report was submitted and discussed at the National Assembly; it will be published immediately after clearance by the National Assembly. https://nao.gm/wp-content/uploads/2022/02/Covid-Phase-1-Cons-Final-Report.pdf

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			Reporting. The authorities adhered to the transparency requirement for the use of COVID-19 financing. In 2020, they published COVID-19 spending in the Ministry of Finance's monthly expenditure reports, which 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 were taken by a committee representing all entities involved in the spending process, ranging from procurement to payment. Starting in 2021, COVID-19 spending was fully integrated in the budget and therefore subject to normal budgetary processes and reporting. Starting from March 2022, the COVID-19 spending in the health sector financed by the partial use of the special SDR allocation are published in the monthly expenditure reports. 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. The 2021 budget included the COVID-19 related priorities and the funding directly allocated to the implementing Ministries. The 2022 budget includes about US\$20 million partial on-lending of the special SDR allocation to finance COVID-19 related spending in the health sector and provide space for infrastructure development and support the recovery.
Grenada	RCF	"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."	A summary of COVID-19 expenditure was published on the website of Ministry of Finance in May 2023.

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Guatemala	RFI	"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 an independent external auditor of RFI-financed spending no later than six months after the end of the fiscal year."	The RFI was not approved by Congress and hence resources were not used. Therefore, the authorities do not view the LOI commitments as binding. However, the authorities have taken several measures to enhance the transparent use of resources, as reported below. Procurement contract information. The Ministry of Public Finance through the Directorate General of State Procurement (DIGAE) administers and regulates the State Procurement System (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. 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. Audits. The audit report by an independent auditor has not been carried out (the resources have not been disbursed). Other measures. Trust funds or donations (goods or monetary funds) received are being tracked as well by CONRED (COVID-19 Donation Board - CONRED).
Guinea	RCF	"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	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"). 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

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		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 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."	international organizations. Audits. The General Inspectorate of Finance (IGF) has finalized all 16 audits on expenditure related to COVID-19 in collaboration with civil society and wrote a summary report that includes the main findings and recommendations from the audits. The IGF has sent the final reports to the audited entities and the Ministry of Economy, Finance, and Planning. The Minister provided a matrix of recommendations from the reports to each concerned entity and directed them to ensure their implementation. The final reports were published on the website of the Ministry of Economy, Finance, and Planning in May 2022. The Court of Accounts published its audit of COVID-related spending in August 2021. Reporting. The authorities produced COVID-related spending reports through March 2023. Published monthly COVID-related spending reports are available online through March 2021 on the MEF website under "Contrats COVID-19". Tracking. In late-May 2020, the authorities put in place a system to administer pandemic-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. 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 pandemic-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.

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Guinea-Bissau	RCF	"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 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.	Procurement contract information. The High Commissioner for COVID-19 has published on its webpage financial reports and key information for all of the contracts that they committed to publish for the period June 2020 - June 2021. No reports on ex-post validation of delivery were published. All public contracts since 2019 to March 2023 have been published on the website of the General Directorate of Public Tenders. Beneficial ownership of contracting companies. IMF staff provided technical assistance to enable the collection and publication of beneficial ownership information in public procurement. A decree was approved in February 2022 and was published in the Official Gazette in April 2022. Following the RCF disbursement in January 2021, GNB completed a Staff-Monitored Program (SMP) in May 2022. The action plan in this area was informed by the IMF TA and includes the duty to publish on an ongoing basis procurement contracts and BO information on the website of the General Directorate of Public Tenders. Audits. COVID-related funds are managed using a dedicated account at the BCEAO. The Audit Court completed an audit of COVID-19 related expenses through the High Commissioner for COVID-19 covering the period June 2020-August 2021. The report will be published and submitted to the National Assembly after the elections. In addition, a complementary audit of all COVID-related expenses for the period June 2020-December 2021 by an independent and reputable third-party auditor was published in end-January 2023. The government published the audit response letter where they expressed their commitments to publishing the revised financial reports of the High Commissioner and incorporating the recommendations of the independent auditor. The Terms of Reference for hiring a reputable third-party auditor were developed in consultation with the IMF staff, and its public tender occurred in December 2021. The audit firm was selected in April 2022. Finally, the Audit Court is undertaking an external audit of all COVID-19 related spending where the results of the independent third-party audit are used as technical inputs in accordance with the Organic Law on the Audit Court.

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			Reporting. Pandemic-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).
Haiti	RCF	"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."	Audits. The authorities committed to an operational and financial audit of COVID-related spending in the LOI for the RCF. The audit report was published (see link below) and staff considers that this commitment is met: https://www.cscga.gouv.ht/documents/361.pdf Reporting. The government published COVID-related spending from May 2020 to January 2021. The data are published here. While broadly adequate, 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. Beneficial ownership of contracting companies. Haiti passed a decree on the collection and publication of beneficial ownership information for public procurement contracts in November 2021. The decree was published in the national gazette (Available: here). IMF staff provided technical support on these regulations on beneficial ownership in public procurement contracts. The implementation of the new regulations has been monitored closely through a monthly structural benchmark under the 2022 Staff-Monitored Program (SMP), and the authorities have published public procurement contracts awarded since the publication of the November 2021 procurement decree No. 52, including information on beneficial owners of successful bidders. The new SMP, approved by management on June 29, 2023, also includes structural benchmark to: Publish all public procurement contracts awarded since the publication of the November 2021 procurement decree No. 52, including information on the beneficial owners of successful bidders. The authorities continue to publish, on a regular basis, all public procurement contracts, including information on the beneficial owners of the successful bidders on the website of the national procurement commission: Commission Nationale des Marchés Publics - (cnmp.gouv.ht). Staff will

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			continue to monitor the implementation of these regulations in the context of the new SMP.
Honduras	SBA/SCF	<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 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." <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. We reiterate our commitment to transparency of pandemic-related spending. In compliance with established legislation, we remain committed to publish emergency procurement	Procurement contract information. The authorities have started to publish emergency procurement contracts here. A new procurement law was sent to the Congress. 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. The Supreme Court approved the changes to the code of commerce, which are a prerequisite to the publication of beneficial ownership information, and that technical work is advancing on the building of the registry. A tax reform law (Ley de Justicia Tributaria) submitted to Congress in May 2023 would create the legal basis for such a beneficial ownership registry, which would be administered by the Tax Administration. 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 High Court of Account's concurrent control reports (on various public entities) and two audit reports revealed serious shortcomings in how COVID-19 spending was managed. One audit report confirmed irregularities in public purchases of mobile hospitals by a 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 by this fund. The second audit report found irregularities in the emergency purchases, such as of ventilators, by Honduras' Permanent Contingency Commission, and recommended opening legal procedures. The same CSO had also previously monitored the Commission and alerted on a possible misuse of public funds. Reporting. Starting in 2020, the authorities introduced a labeling system to track emergency spending in their financial management

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		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 arising from its concurrent controls to facilitate monitoring of their implementation, as well as ex-post audits of pandemic-related spending.” 4th Review: “With technical assistance from the Fund and the Inter-American Development Bank, we have implemented 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—and introduced a manual of procedures for emergency purchases, prepared with support from the IDB. We are working to implement the action plan prepared with support from CAPTAC to strengthen internal controls at the institutions with procurement responsibilities. As next steps, we will request a second TA [technical assistance] to begin the drafting of an internal audit law to support these efforts.	information system (FMIS). This became fully operational for the execution of the 2021 budget. Other measures. 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. The 2023 budget law (Article 109) details that direct contracting under an emergency contract must not only be carried out in accordance with the Procurement Law (this was already mandatory), but in addition must also adhere to the guidelines issued by the Contracting and Acquisitions Regulatory Office (ONCAE) and be published in the HONDUCOMPRAS procurement system, with updates during the entire procurement process. Work to enhance internal controls in agencies involved in emergency acquisitions is ongoing. The adoption of a manual of operational processes 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.
Jamaica	RFI	“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.”	Procurement contract information. Key information on pandemic-related procurement contracts is available on the searchable database of the Integrity Commission here. The integrity commission database lists all contracts (including Covid-19) awarded to companies since 2006. This can be found under: Quarterly Contract Awards (QCA) Searchable Database Integrity Commission. 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, and publication of this information has been completed here. Relatedly, in March 2023,

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			Parliament approved amendments to the Companies Act (CA) to ensure that the definition of beneficial ownership (BO) is in line with the Financial Action Task Force international standards (The-Companies--Amendment--Act--2023-No.-4 .pdf (japarlament.gov.jm)). Beneficial ownership information for Jamaican and foreign companies having a place of business in Jamaica is filed with the Companies Registrar. The information on beneficial ownership of companies is published under MOF website: http://procureja.gov.jm/wp-content/uploads/2022/10/COVID-19-Related-Contracts-Report.pdf. Audits. The Auditor General's Department published three audit reports of Jamaica's COVID-related spending programs (in May 2020, June 2020 and December 2020): Audit of the COVID-19 Allocation of Resources for Employees (CARE) Program – Auditor General's Department (May 2020); Audit of the COVID-19 Allocation of Resources for Employees (CARE) Program – Auditor General's Department (June 2020); Audit of the COVID-19 Allocation of Resources for Employees (CARE) Program – Auditor General's Department (Dec 2020).
Jordan	RFI/EFF	<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." <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 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,	Procurement contract information. The government reports all procurement plans and information on awarded contracts on the government's website. A ministerial circular was issued in 2020 asking procuring agencies to request awarded suppliers to provide beneficial ownership information. This provided information is regularly published; ex-post audits of COVID-related spending will also cover the publication of beneficial ownership information. 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 of Finance has been publishing it on its website (here). A beneficial ownership registry for companies has been established and launched in February 2023.

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		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."	Audits. In June 2021, the government published online an ex-post audit of all COVID-related spending in 2020, which included an assessment of the transparency of the procurement process as well as beneficial ownership information provided by firms. The government has also undertaken ex-post audits of all COVID-related spending in 2021 and published the results in April 2022.
Kenya	RCF/ ECF/EFF	<i>RCF:</i> "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 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." <i>ECF/EFF request:</i> "We will continue to strengthen fiscal governance. On public procurement, and to prevent misuse of public funds, we have taken steps to implement the new Procurement Act, which provides a legal framework for implementation of electronic procurement by all public entities. It is now a requirement that public entities publish all procurement related information in line with open contracting standards and Executive Order No 2 of 2018. Given that procurement process is vulnerable to misuse for	Procurement contract information. The Public Procurement Information Portal (PPIP) was launched in July 2018. It is now a requirement that public entities publish all procurement-related information in line with open contracting standards. Beneficial ownership of contracting companies. While not a commitment in the RCF, submitting beneficial ownership information by bidders is a requirement under the public procurement regulation (here). Under the current ECF/EFF arrangement, the authorities have also committed to publish comprehensive information on tender awards, including beneficial ownership information of awarded entities. Toward this end, a wide range of information on awarded contracts is now available on the Public Procurement Portal. Legal barriers to publication of beneficial ownership information were addressed with publication on April 8, 2022, of revised standard tender documents, based on which beneficial owners' consent will be required for all new tenders effective April 21, 2022. Accordingly, the authorities started publishing information on beneficial owners of successful bidders of new procurements that are reported into the Public Procurement Information Portal (PPIP) since mid-November 2022, satisfying the related prior action.

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		private gain and anonymity helps to hide illicit activities, we will ensure that comprehensive information on public tenders awarded, including beneficial ownership information of the awarded entities, are publicly available on the government procurement information portal, and that bidders are subject to dissuasive sanctions for non-compliance (structural benchmark for end-June 2021). The State Procurement Portal will be expedited and completed by end-April 2021. This will be complemented by reforms being undertaken to strengthen procurement in public investment (paragraph 15). We will also strengthen the joint effort of the Competition Authority of Kenya and Public Procurement Regulatory Authority to ensure that any irregularities encountered in the procurement process can be met with appropriate penalties. Specifically, we will ensure that the MOU signed by both parties is cleared by the Attorney General and the National Treasury gazettes the necessary competition rules by end-March 2021."	Audits. A comprehensive audit by the Auditor General of all COVID-related spending for the period March 13–July 31, 2020, was published in April 2021. The audit covers the National Treasury, Ministry of Planning and National Development, Ministry of Health, various hospitals, and the COVID-19 emergency response fund. The findings of these audit reports will form the basis for follow-up actions by Parliament and investigation agencies, Parliamentary endorsement of these audit reports is still pending. The audit report titled, "Utilization of COVID-19 Funds by County Governments," was published in December 2020. The report includes 47 detailed reports for each county, preceded by a summary of common issues. As a structural benchmark under the ECF/EFF, in July 2022, the authorities published albeit with a delay the results of a special audit of COVID-19 vaccine spending up to June 2021 and a comprehensive audit of public expenditures in FY20/21 with a chapter on COVID-related spending by end-May 2022.
Kosovo	RFI	<i>No commitments on pandemic-related spending in the RFI LOI.</i> <i>The 2020 Article IV mentioned:</i> "The authorities fully concurred with the need to conduct an ex-post audit of all resources spent in response to the COVID-19 crisis and will publish the results in the audit reports of the 2020 and 2021 budgets. Related to this, they requested IMF staff to assist them in the analysis of the legal procurement framework to allow for collection and publication of beneficial ownership information in public procurement."	Beneficial ownership of contracting companies. IMF staff continued technical discussions with the authorities in 2022 on the collection and publication of beneficial ownership information for public procurement contracts. The authorities agreed on the importance of continued work on legislation, including the implementation of targeted international financial sanctions and the beneficial ownership registry. Audits. As mentioned in the 2021 Article IV report, the office of the Auditor General conducted a large-scale audit of COVID-related spending and published a report in August 2021. Additionally, as mentioned in the 2022 Article IV report, an audit report on the performance of COVID-related spending was published in July 2022. The 2021 Article IV stated that "the staff welcomed the progress on e-procurement and urged to further strengthen fiscal transparency. The e-procurement system covers 100 percent of expenditures since early

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			2020, and all procurement stages, including bids, since August 2021. Moreover, the auditor general's report of the 2020 budget concluded that most budget organizations provided the necessary data to analyze pandemic-related spending. To further strengthen transparency and avoid conflicts of interest, staff encouraged the authorities to finalize the new law on beneficial ownership transparency that will lead to the creation and publication of the Beneficial Ownership Transparency Registry." The 2021 Article IV also noted that "... the expenditure-to-GDP ratio declined..., in part due to the absence of a functioning Board at the Procurement Review Body (PRB) since March 2021, and a reassessment of priorities by the new government." The 2022 Article IV stated that "The implementation of the e-procurement system to 100 percent of public contracts, the appointment of new commercial courts judges, the amendment of the law of the Prosecutorial Council, and the new draft laws on the State and Special Prosecutor's Offices are decisive steps forward to increase transparency, improve governance and strengthen trust in economic relations. The publication of audit reports on pandemic-related spending, and of updated money laundering typologies are also steps in the right direction" The 2022 Article IV also noted that "Recent efforts to lift implementation bottlenecks, including through paid land expropriations, restoring the operation of the Public Procurement Body (PBB), and compensating contractors for higher project costs through mid-2023 (on an invoice-by-invoice basis), may help speed up execution rates. Accelerating projects with high implementation rates, including through budget reallocations, can also help."
Kyrgyz Republic	RFI/RCF	First request: "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"	Procurement contract information. The full public procurement contracts for all emergency spending during the pandemic and the identities of beneficial owners remain to be published as committed under the RFI/RCF. Amendments to the procurement law were enacted in January 2021. These amendments now require publication of all bidding documents at the official portal of public

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		<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 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."	procurement of the Kyrgyz Republic. However, subsequent changes to the amendments excluded SOEs from the coverage of the law. The authorities adopted new by-laws governing the procurement for SOEs in June, 2022. They introduced a separate platform for the SOE procurement which currently is functioning in the test mode. (https://zakupki.okmot.kg/popp/). New Law on Public Procurement #27 was adopted on April 14, 2022 (LINK). The new Law includes a requirement to publish ex-post validation of delivery (Article 48), including regular updates of the implementation status of procurement contracts on the public procurement web portal in a timely manner. Public Procurement portal is in development stage and the relevant module of the web portal is running in a test mode (http://zakupki.gov.kg/). Beneficial ownership of contracting companies. The new procurement legislation now requires disclosure of information on beneficial owners for all procurement contracts (not only pandemic-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. Audits. The State Chamber of Audits conducted audits of all public procurement contracts for 2020 in March 2021 and published the report in November 2021, including a separate section on COVID-19 emergency spending. The report was formally submitted to Parliament and is available online: https://www.esep.kg/index.php?option=com_content&view=category&layout=blog&id=63&Itemid=166&lang=ru. 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.
Lesotho	RFI/ RCF	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	Procurement contract information. COVID-19-related procurement contracts from a subset of Ministries, Departments, and Agencies have been published here. Enforcing the submission of COVID-19-related procurement contracts for online publication requires enactment of the PFMA and Procurement Bills. The authorities highlighted that at

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		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 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.	present there is no legal definition of beneficial ownership in Lesotho, making it difficult to trace the ultimate beneficiary in procurement contracts. However, the authorities are interested to explore how best to introduce this concept into legislation. Audits. A financial audit for FY20/21 by the Ministry of Finance has been published here. The internal audit on COVID-19 expenditures for FY20/21 has been published here. A full audit by the Auditor General of the revised FY20/21 budget is published. However, the Office of the Auditor General was unable to complete targeted audit as financial statements do not provide a full breakdown of expenditure by Covid-19 related items. Reporting. The Mitigation Report shows expenditure related to COVID-19 and budget implementation. Spending on (i) social protection measures and (ii) COVID-related spending by quarter can be found here. Final report on COVID-19 expenditure for the FY 2021/22 and 2022/23 can be found here. On the submission of bills to parliament: Anti-Corruption Bill. The authoring agency (DCEO) is being redesigned as part of the new Omnibus Bill being submitted to parliament as part of the National Reforms process sponsored by the South African Development Community. The Anti-Corruption Bill will therefore be revised. PFM Bill. The Ministry of Finance has submitted the Bill to the Parliament for enactment. Procurement Bill. The Procurement Bill has been enacted as of March 2023.
Liberia	RCF/ECF	RCF: "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	Procurement contract information. The Public Procurement & Concession Commission (PPCC) has published approved pandemic-related procurement plans (here). The full text of procurement contracts along with key information on winning companies and their legal owner (which are also beneficial

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		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." <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 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	owners to the best of the authorities' knowledge) 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). Publication of contracts for FY20/21 is almost complete; publication of contracts pertaining to the 2021 special budget (July-December 2021) is underway. The timely publication of procurement information is often hampered by long delays in the submission of the required documentation by spending agencies. The authorities are working on developing an e-procurement system to allow comprehensive and real-time tracking of all procurement activity. Beneficial ownership of contracting companies. The PPCC has issued a circular that provides a legal definition of a beneficial owner and are publishing both legal and beneficial ownership information of companies awarded procurement contracts in a summarized form and yearly basis (here). Procurement plans and contracts for 2021-2022. Procurement plans and all procurement contracts submitted to the PPCC for 2021 and 2022 above the specified threshold values have been published on the PPCC's website, along with the names of the companies awarded and their legal and beneficial owners. Audits. The financial audits of FY20 pandemic-related spending by the General Audit Commission (the supreme audit institution) was published https://gac.gov.lr/wp-content/uploads/2021/04/Auditor-Generals-Report-On-the-Financial-Statements-of-the-Incident-Management-System-IMS-COVID-19-Response-For-the-Five-Months-Ended-June-30-2020-Reduced-Size.pdf. Full audit on the effectiveness of government response to COVID-19 for FY2020-2021 is published here: Performance-Audit-Report-on-the-Effectiveness-of-Government-of-Liberia-Response-to-COVID-19.pdf (gac.gov.lr) FY2020-21 consolidated funds and 2021 special budget audits were published on GAC website in December 2022. See Audit Reports – General Auditing Commission (gac.gov.lr)

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		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."	The challenge with compiling timely and reliable financial reports remains incomplete documentation or delayed submission to the audit commission. The government launched an Electronic Document Management System in FY21, which should help ensure a better-quality report for FY21. E-procurement The PPCC has prepared a regulation supporting migration to e-procurement in collaboration with the World Bank. 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 PPC also continues to make compliance monitoring visitations to entities to review procurement activities in line with PPCA Section 5.
Madagascar (2 nd RCF)	RCF/ECF	RCF: "[...] 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	Procurement contract information. The authorities have published online detailed information regarding COVID-19 related procurement contracts (here), but this does not include information on the beneficial owners of entities being awarded contracts. Details about contracts concluded following a competitive process in 2020 are posted on the website of the public procurement regulatory agency (ARMP). The authorities adopted a decree in 2022 (decree 2022-800, dated July 20, 2022) which defined more precisely the notion of "pressing urgency" and the consequences attached to this notion in terms of procurement procedure. Beneficial ownership of contracting companies. A Ministerial Circular (March 25, 2023) was adopted requiring the publication of beneficial ownership information of companies being awarded public contracts. (available here). The Autorité de Régulation des Marchés Publics makes available a secure web portal (available here). The authorities plan to make the information available on the ARMP website starting September 2023. Audits. The authorities have published three audit reports on COVID-

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		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.” <i>ECF request:</i> “Progress towards transparency of COVID-19 spending will continue: • We publish information on COVID-19 spending on the Ministry of Economy and Finance website (http://www.mefb.gov.mg/reportingcovid), 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 of spending by Ministries, by category of spending, and by detailed subcategories (for instance, transfers for hospitalization, treatment and care). • For the part of COVID-19 spending that relates to procurement contracts, information on these contracts (including the amount of the financial transfer and the names of the awardees, whether individuals or companies) is published on the same website. With respect to each awarded company, we published relevant information, including the tax identification number, the trade register number, and, within the contract itself, the name of the authorized representative or agent signing on the company's behalf. As of March 8, 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 also been posted, in the form of “Procès verbaux de reception”. We will continue this process and all remaining ex-post delivery reports will be published by June 2021 for contracts that have been fully executed. We will also seek TA from the IMF's Legal Department to establish the requirements and processes necessary to identify the beneficial owners of companies or other legal persons awarded procurement contracts.	19 spending on the Ministry of Justice's website, which can be accessed here, here, here, and here. The authorities published a follow-up report by the <i>Cour des Comptes</i> on the implementation of its recommendations on April 3, 2023, on the Ministry of Economy and Finance website. The authorities also published an independent third-party audit report of COVID-19 related public procurement contracts on July 6, 2022. Reporting. The authorities have published information on COVID-19 spending on the Ministry of Economy and Finance's website update. As of May 20, 2022, the published amount of COVID-19 committed spending was MGA1,789 billion (about US\$500 million, or 3. 6 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).

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		We will continue to implement the full range of the RCF2 LOI commitments, including our commitments to publish an independent third-party audit of COVID-19 spending (by December 2021, Structural Benchmark) and the names of the beneficial owners of companies or other legal persons awarded COVID-19-related procurement contracts."	
Malawi	RCF	<i>First request:</i> "We will ensure that all government 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)." <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 resources from the CCRT and DSSI, are efficiently spent on addressing the crisis. Specifically, we	Procurement contract information. Publication of Covid-19 related public procurement details were published on the PPDA website. Since end-2021 the publication of separate Covid-19 specific procurement information was discontinued reflecting the waning of the Covid-19 pandemic. Post the Covid-19 pandemic peak, health-related procurement information is handled and published (on the PPA website) as required for the regular procurement processes. https://www.ppda.mw/covid-19-procurements/ Results of ex-post validation of delivery for COVID-19 procurement have not yet been published on the PPDA website. Beneficial ownership of contracting companies. The beneficial ownership information of awarded companies was collected and published only for a subset of contracts that does not cover all MDAs. Updates are mostly only up to 2021 Q1. Audits. The National Audit Office undertook the audits of several tranches of public funds released from the Ministry of Finance to different COVID-19 clusters in MDAs. The first audit report for MWK 6.2 billion was completed in March 2021 and made public in April 2021. The government has acted and is following up on the recommendations of the report. Audits for two other tranches amounting to MWK5.3 billion and MWK17.2 billion, outsourced by the Auditor General to an independent Audit firm have since been completed and preparations are now underway for specific follow-up actions needed to implement the audit recommendations for these two tranches. The committed implementation date for the comprehensive audit is "within 180 days after the end of the pandemic." In this regard, the authorities will publish a follow-up report related to the Covid-19-spending audit reports, detailing the

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		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 (across all MDAs and the Agricultural Development and Marketing Corporation (ADMARC), within 180 days after the end of the pandemic)."	corrective actions and measures to pursue and respond to audit findings, including the follow up on alleged misappropriation of funds by end-October 2023 (Structural Benchmark under Malawi's one-year PMB) Reporting. Quarterly statements and reports on COVID-19 related spending across all MDAs have been produced and published for FY19/20 and FY20/21, but with a significant delay due to capacity constraints. The Ministry of Finance has faced difficulties in separating COVID-19 spending from total spending based on data they receive from MDAs. The reports can be found here: https://www.finance.gov.mw/index.php/our-documents/expenditure-reports
Maldives	RCF	"... 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."	Audits. The Auditor General Office (AGO), with a mandate from the parliament, conducted performance audits on all COVID-related spending financed by the budget or donors' funded projects, operations executed by SOEs, and welfare and unemployment schemes. Audit of all the components under the Economic Relief Package has been completed. Completed audits are published at the AGO's website (here). For the completed ones, the AGO noted that there was a high degree of compliance, and reports were made public.

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			In a few instances where irregularities were noted, the files were transferred to the Anti-Corruption Commission (ACC) for further investigation. Beneficial ownership of contracting companies. While the Ministry of Finance's website publishes a detailed database on awarded projects (Available: here), the data do not include a detailed list of beneficial ownership, which is recommended. Reporting. The Ministry of Finance has published online, since May 2020, a weekly/quarterly report as part of the government's commitment to transparency and accountability. The report was initially released every Monday showing 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. As of end-October 2021, the report is published on a quarterly basis (here). 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. 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 (here). The report has been discontinued as pandemic related spending programs have come to a close in 2022Q2. Other information. The Maldives conducted a Fiscal Transparency Evaluation (FTE) with technical assistance from the IMF's Fiscal Affairs Department in December 2020 (here). The authorities are committed to implementing the FTE recommendations in order to improve fiscal reporting and transparency. Subsequently, a Fiscal Risk Statement (IFRS) has been published on an annual basis. During the last 2 years, the FRS was included as a section of the budget document. From 2023 onward, the format of the FRS is being changed to make this a

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			standalone publication. It is expected that the FRS will be published in July this year. The FTE assessed as advanced the overall high-frequency budget-execution reporting and highlighted the usefulness of the COVID-19 reports. The authorities are also making progress in procuring a consultant to conduct a national risk assessment (NRA) for AML/CFT was completed recently. The NRA found risks posed by organized crime and new technologies. The NRA will help with the preparations for the AML/CFT assessment of the Maldives by the Asia/Pacific Group on Money Laundering now postponed to 2024, but in preparation the authorities should also take measures to mitigate the risks identified in the NRA and take other legislative and implementation (effectiveness) measures.
Mali	RCF/ECF	RCF, April 2020: "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 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)." <i>ECF, 2nd and 3rd Reviews</i>: "Respecting the transparency and accountability commitments under the Rapid Credit Facility (RCF) to address the pandemic. Under the commitments to strengthen good governance that were made at the RCF approval, the government: commits to publish the reports on expenditure execution related to COVID-19 (prior action). The government published the first two monthly reports on expenditure execution related to COVID-19 for October and November on November 26 and December 7, respectively, and will continue to publish them on a monthly basis.	Procurement contract information and beneficial ownership of contracting companies. Mali passed a decree on the collection and publication of beneficial ownership information for COVID-related public procurement contracts in November 2021, which was published online on the website of the general directorate of public procurement. IMF staff provided technical assistance on the legal framework. The implementation of the decree has been modest so far due to capacity constraints and unavailability of data. Still, some progress is made, for example by linking the tax registration database with data at the commercial courts. This structural benchmark for the publication of large procurement contracts has been met. They been posted on the website of the directorate general of public procurement on a monthly basis. A threshold of FCFA 25b (to be confirmed) has been proposed for contracts to be considered large. Ex post validation of these contracts still face difficulties and will require additional action. Audits. The transitional government commissioned an independent audit of COVID-related spending by the Office of the Auditor General (BVG) and published the results in September 2021 (a structural benchmark under the ECF-supported program). The audit identified a number of administrative and financial irregularities. In June 2021, the BVG published an audit of a World Bank COVID-19 project for the period of May 13 to December 31, 2020. In May 2022, the BVG published a second audit of the World Bank project for the period of January 1 to June 30, 2021, and an audit of the COVID-19 related

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		- commits to publish, on an easily accessible governmental website, by end-May 2021 and on an ongoing basis thereafter, documents on large public procurement contracts in connection with COVID-19 and the names of the entities along the beneficial owner(s) information of awarded entities (structural benchmark), as well as the ex-post validation of their execution. - has commissioned an independent audit of COVID-19 expenditure by the Office of the Auditor General (BVG). - commits to publish the results of the independent audit of COVID-19 expenditure by end-July 2021 (structural benchmark).	spending financed by the Islamic Development Bank. Reporting. The government published monthly reports on expenditure execution related to COVID-19, starting with October 2020, with the final report published for June 2022 on August 26, 2022. Tous les documents Ministère de l'Économie et des Finances du Mali.
Mauritania	RCF/ECF	RCF: "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 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." ECF, 5th review: "We will ask the Court of Accounts to audit emergency expenditures and to publish the findings of those audits before September 2021. 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.	Procurement contract information. Since June 2020, the Ministry of Finance has prepared and published on its website sixteen bimonthly reports on the execution of spending of the special social solidarity and pandemic response fund: - COVID 19 Spending-June 2020 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=amQ= - COVID 19 Spending-August 2020 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=amU= - COVID 19 Spending-October 2020 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=amM= - COVID 19 Spending-December 2020 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=amY= - COVID 19 Spending-February 2021 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=amq= - COVID 19 Spending-April 2021 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=amo= - COVID 19 Spending-June 2021 Report: https://tresor.mr/fr/afficher.php?tb=lKesq5qj&id=bGs=

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		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)." <i>ECF, 6th review:</i> "The urgency of implementing an adequate crisis response, and the magnitude of the financing that was mobilized, justify a particular emphasis on transparency, expenditure quality, accountability and the integrity of financial management. • The government has set up a national committee for the monitoring of the execution of the Solidarity Fund and of all expenditure of the fight against COVID-19. This committee is chaired by the Minister of Finance and includes 20 members representing Parliament, the democratic opposition, the economic, social and environmental council, regional councils, the Association of mayors of Mauritania, Ulemas and Imams, the employers' association, workers' unions, civil society, technical and financial partners, the press, and the diaspora. It will regularly brief the public at large in full transparency on the execution of the special fund for social solidarity and the fight against the coronavirus. This committee is accountable to the inter-ministerial council in charge of the management and monitoring of the fight against the COVID-19 pandemic, which is chaired by the Prime Minister. • We will ask the Court of Accounts to audit emergency expenditures and to publish the findings of those audits before September 2021. • To avoid the misuse of resources, we will carefully monitor emergency spending. As part of the report on the execution of emergency pandemic response spending published every two months on the website of the public treasury, we have started	• COVID 19 Spending-August 2021 Report: https://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=ZGJr= • COVID 19 Spending-October 2021 Report: https://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=ZGJt= • COVID 19 Spending-December 2021 Report: https://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=ZGJx= • COVID 19 Spending-February 2022 Report: https://tresor.mr/fr/afficher.php?tb=IKesq5qj&id=ZGNp • COVID 19 Spending-April 2022 Report: Rapport Covid FR 05 2022 final (finances.gov.mr) • COVID 19 Spending-June 2022 Report: Rapport Covid FR 07 2022 ok 1 (finances.gov.mr) • COVID 19 Spending- August 2022 Report: Rapport Covid FR 09 2022 final ok (finances.gov.mr) • COVID 19 Spending-October 2022 Report: Rapport Covid FR 11 2022 (finances.gov.mr) • COVID 19 Spending- December 2022 Report: Rapport Covid FR 01 2023 (finances.gov.mr) 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. Since the fifth report covering up to February 2021, details on shareholders of the companies have been added, 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. 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-

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		to publish detailed information on public procurement contracts, the names of the contracting companies and their legal owners, the nature of the goods and services, and the status of the delivery of the relevant goods and services. We will strengthen disclosure requirements on beneficial ownership for those contracts, with support from Fund technical assistance, and will consider expanding those transparency measures to all procurement in 2021. • 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. All these budget resources (including external grants) are channeled through these lines (new structural benchmark for September 2020)."	monthly reports provide information on the status of delivery for each contract, although certificates of delivery have not been published. Beneficial ownership of contracting companies. The authorities have published the names of the legal owners of those awarded COVID-related contracts on the website of the Treasury (https://tresor.mr/fr/plus.php?tb=IKesq5qj). Reports are published every two months (see, for example, p. 14 of the December 2021 report). With technical assistance from the IMF, the authorities are strengthening the disclosure, including ensuring that the beneficial owners' information (as opposed to legal owners) of the companies awarded contract is made public. They have incorporated beneficial ownership transparency requirements in the draft implementing regulation of their revised public procurement code, which is expected to be approved later this year. Audits. The government's inspectorate general audited all contracts awarded by the special fund. The Court of Accounts published the 2020 audit of pandemic-related spending in March 2022 and the 2021 audit in May 2022. 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. 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).

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Moldova	RFI/RCF	"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."	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. Key information, including the contracting authority, economic agent, object of procurement, and the contract amount, type, date, and procedure type, is published on the M-Tender website, for example, here. A report on pandemic-related spending in 2020, including the list of completed contracts, has been published on the website of the public procurement agency (PPA) here. Beneficial ownership of contracting companies. Moldova has fulfilled its RCF/RFI commitment to disclose beneficial ownership in public spending. A report on pandemic-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. Audits. Audits of pandemic-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

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			funds, payment of allowances, and execution by the health insurance fund. The first of these audits was published in June 2021. This audit report by the Court of Accounts covered the use of health resources to combat the pandemic in 2020, link. Subsequently, the following audits were published: performance audit on COVID-19 vaccination, compliance audit of financial support to the personnel involved in anti-COVID-19 efforts, the financial audit of the Ministry of Health and of the mandatory health insurance fund for 2021.
Mongolia	RFI	"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."	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. In addition, the MOF published on its website (here) the full text of procurement contracts by key COVID-19 spending agencies, such as the Ministry of Health and National Emergency Management Agency, including the names of the awarded companies and their beneficial owners, the type of goods and services procured, their contract amount, the actual financing, and the date of delivery of goods and services. Audits. The National Audit Office (NAO) completed its audit on COVID-19 expenditure for 2020, including beneficial owners of procurement contracts and an ex-post validation of delivery as committed in the LOI. The audit was published on the Ministry of Finance's website (here) in October 2021. But there is some missing information on beneficial owners. Efforts to identify the missing information continues. In line with the IMF's recommendations, the NAO has completed a dedicated audit of government COVID-19 expenditures for 2020 and 2021, and its findings and recommendations were published in December 2022. Beneficial ownership of contracting companies. See above.

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			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). A NAO audit report on COVID-19 expenditure for 2020 was posted on the website of the Ministry of Finance (here) in October 2021. The NAO's dedicated audit of government COVID-19 expenditures for 2020 and 2021 was posted on the NAO's website in December 2022 (here)
Montenegro	RFI	"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."	Procurement contract information. Crisis-mitigation spending, including the contracts, is published. Beneficial ownership of contracting companies. Beneficial ownership information of awarded companies has not been published. Audits. The LOI commits Montenegro to publish an audit of ex-post validation of delivery of goods and services. The State Audit Institution's (SAI) annual audit plan for 2021 included two audits related to COVID-19 expenses. The first audit covers verification of COVID19-related health care expenses (government earmarked funds/health-related procured or donated medical supplies/equipment). This financial audit and regularity audit report, "Verification of the healthcare costs related to COVID-19," was completed and published in December 2021. The second audit encompasses the efficiency of management of the donation funds. This performance audit, "Efficiency of grant management for coronavirus control," was published on the SAI's website on March 3, 2022, (in Montenegrin) and found that, while the funds were spent accordingly to the needs of the crisis, the management of the donation of funds was not sufficiently efficient, (e.g., the appropriate control mechanisms for implementation of decisions were not ensured), which affected the efficiency of realization of funds.
Mozambique	RCF	"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	Procurement contract information and beneficial ownership of contracting companies. The government published and submitted to parliament an overall report on the use of COVID-19 external funds received and is preparing a performance report to follow up on the impact achieved using these funds. Some large public procurement contracts related to crisis mitigation have been published, including

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		government's website large public procurement contracts related to crisis mitigation, the names of the awarded companies, their beneficial owners, and ex-post validation of delivery."	the names of the companies awarded the contract and the partial information available on their beneficial owners. The new AML Law of July 2022 defines beneficial ownership for all companies in accordance with the FATF standards. The revised Commercial Code of May 2022 obliges individuals and corporates to register information at the centralized registry of legal entities. The authorities plan to update the regulations to ensure adequate, accurate and up to date information on beneficial ownership in companies publicly accessible at this centralized registry. Audits. The supreme audit institution (<i>Tribunal Administrativo</i>) has completed an independent audit of COVID spending, and a summary was published in April 2022 by the Ministry of Finance. The Ministry of Finance is reviewing procurement processes for crisis-mitigation contracts, including ex-post validation of delivery. Other measures. The authorities are implementing the recommendations of the government's governance diagnostic report published in August 2019, including: • The revised banking law was adopted and published in the government's official publication on December 31, 2020. • The annual fiscal risk statements are annually published and contribute to the budget process. • The Fiscal Transparency Evaluation was updated. The authorities are including the recommendations into the revised PFM strategy expected by end-2023 to ensure implementation. • The Public Probity law is being revised and is expected to be submitted to Parliament by end-June 2023. • Written procedures on the steps for investigating and prosecuting corruption cases, and to enhance coordination and human resource management between the Anti-corruption Cabinet (GCCC) and SERNIC, are being prepared as part of the internal regulations of the GCCC. • A new PFM law (SISTAFE) was passed in December 2020, which is comprehensive and provides the backbone of various institutional reforms, including the establishment of the expenditure chain. • A Sovereign Wealth Fund law has been submitted to Parliament by end-2022 with the two major objectives of generating savings and

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			promoting fiscal stabilization and is currently being discussed.
Myanmar	RCF/RFI	"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 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." <i>Additional commitments in the second RCF/RFI 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: • 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-expenditures on a more	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: https://www.mopf.gov.mm/my/blog/45/11497 (FY19/20) and https://www.mopf.gov.mm/my/node/12527 (FY20/21). https://www.mopf.gov.mm/my/blog/45/14196 (mini-FY21/22) https://www.mopf.gov.mm/my/blog/45/16168 (FY22/23) Ex-post validation of delivery for pandemic-related procurement contracts is also published in the links above. 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). 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. According to the LOI timeline, the audit report should have been published by end-March 2021. However, the audit was delayed due to political turmoil in February 2021 when the government was deposed. The audit report for FY19/20 was subsequently published on June 25, 2021 (in local language only). https://www.mopf.gov.mm/my/node/12218 Reporting. The authorities have published on the MOPF website a quarterly budget monitoring report for Q1, Q2, Q3, and Q4 of FY20/21 and Q1 and Q2 of FY21/22 identifying COVID-19 related spending along with consolidated GFS accounts. However, the reporting has been delayed (not within 3 months of the end of the quarter). Links for the quarterly reports (in local language only) are here: https://www.mopf.gov.mm/my/blog/47/143/12180,

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		timely basis through technological solutions and adopt a new chart of accounts in FY2021/22. • 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. 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."	https://www.mopf.gov.mm/my/blog/47/143/12340, https://www.mopf.gov.mm/my/blog/47/143/12626 https://www.mopf.gov.mm/my/blog/47/143/12384, https://www.mopf.gov.mm/my/blog/47/143/13553 and https://www.mopf.gov.mm/my/blog/47/143/13791 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 remedial Action Plan to remove Myanmar from its enhanced monitoring list.
Namibia	RFI	"In line with our public finance governance mechanisms, we will ensure the appropriate use, monitoring and reporting of COVID-19 related spending. All COVID-19 spending was appropriately budgeted, and we have presented a progress report on the execution of COVID-19 spending as of end-October 2020 in the FY20/21 mid-year budget review. Furthermore, we will publish a further progress report on the execution of COVID-19 spending in the FY21/22 budget and a final execution report of COVID-19-related spending on the website of the Ministry of Finance by the beginning of September 2021. We will also publish online, on the website of the Ministry of Finance, all awarded COVID-19 related	Procurement contract information and beneficial ownership of contracting companies. All procurement contracts are published on the Ministry of Finance's website https://mof.gov.na/tender-awards. The beneficial ownership information has not yet been published. Audits. The Auditor-General has published a special report on the "Response to COVID-19 by the Government of the Republic on Namibia" for FY20/21. The report identified irregularities and recommended corrective actions. The RFI commitment on this is fully met.

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		procurement contracts, including the names of awarded entities and their beneficial owners, in accordance with Namibia's Financial Intelligence Act of 2012. Furthermore, the Auditor General will conduct an independent audit of COVID-19 spending, including ex-post validation of goods and services procured, as a part of our annual auditing of budgetary spending, within 12 months of the end of FY20/21. We will further strengthen our public financial management system by finalizing the draft Public Financial Management bill by end-2021 and adopting it by end-2022."	Budgeting. All COVID-related expenditures are incorporated in the FY21/22 budget. COVID-related spending was augmented during the mid-year budget review to address the impact of COVID's third wave. The RFI commitment on this is fully met. Reporting. The FY21/22 budget statement presented the execution of the COVID-related fiscal stimulus package, including the number of beneficiaries. Other measures. Finalization of the Public Financial Management Bill is expected by mid-2024.
Nepal	RCF	"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 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."	On May 1, 2023, the combined First and Second Review of Nepal's Extended Credit Facility (ECF) confirmed the full implementation of the RCF commitments and other key institutional reforms. Specifically: Procurement contract information. Procurement contract information has been published as per requirements in the Public Procurement Act, which require implementation agencies to publish key contract information. Beneficial ownership of contracting companies. An important first step to meeting this RCF commitment was to create a legal basis for the procurement agency to collect and publish beneficial ownership information and to clarify the concept of beneficial ownership for companies involved in the procurement process. To this end, the Ministry of Finance (MOF) issued a public information notice (PIN) to announce that it will collect and publish beneficial ownership information for all new COVID19-related contracts in the health sector. This applies to all new contracts as of December 9, 2021. Consistent with the PIN, the Ministry of Health and Population (MoHP), the main implementation agency for COVID-19 public procurements, has published large public procurement documentation, ex-post validation of delivery, name of awarded companies, and name of beneficial owner(s) for all new COVID-19 related contracts as of December 9, 2021.. Audits. The Office of the Auditor General (OAG), an independent

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			constitutional body, audits the government accounts on an annual basis, as per its mandate. The latest OAG report for FY19/20 was published in August 2021. The annual audit of FY20/21 government spending (the year where the bulk of COVID-19 expenditures took place) is expected in CY22. In addition, the OAG published a “Special Audit Report on Management of COVID-19, 2021”. Reporting. Aggregate spending from the COVID-19 Fund—an extra-budgetary fund with financing from government, development partners, and the private sector—is being published. To meet the RCF commitment on the publication of budget expenditures related to COVID, the authorities with the support of the Asian Development Bank, have comprehensive COVID-19 Active Response and Expenditure Support (CARES) reports. These reports detail the government’s COVID-19 response measures, expenditure, and action plan around three priority areas: health system; social protection for the poor and vulnerable; and economic recovery for affected sectors. Against the background of declining COVID cases and a successful vaccination campaign, the final CARES report was published in April 2022. Budgeting. COVID19-related spending in Nepal was authorized through the budgetary process and through dedicated funds, such as Nepal’s Coronavirus Contamination, Prevention, Control and Treatment Fund (COVID-19 Fund).
Nicaragua	RCF/RFI	“We are committed to follow the highest standards for fiscal transparency, to mitigate any risks related to 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/siscaefportal). We	Procurement contract information and beneficial ownership of contracting companies. Publication of all COVID-related 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). As of January 31, 2022, 155 contracts have been published, for a total amount of C\$595,208,660.84 and US\$179,664,831.58, of which 100 percent are completed (here).

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		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 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.”	Audits. The first independent external audit report on all pandemic-related use of funds has already been published. All details of pandemic-related spending and procurement contracts have been published on the Finance Ministry’s website, including beneficiary ownership. It covers the execution of funds from April 1, 2020, to May 31, 2021, including the transfers from the government to the United Nations Office for Project Services (UNOPS) and the World Food Program (WFP) of the share of IMF emergency funds (here). A second audit report covering the period from June 1, 2021, to June 2022 is expected to be published in Q3 2023. Other measures. Following the fiscal transparency evaluation (FTE) conducted in March 2022 by IMF staff, the authorities took measures to further enhance transparency. The authorities published the first annual fiscal risks report in May 2022 (here). Authorities continue to sustain efforts to increase fiscal transparency, and published the second fiscal risks report online in May 2023 (here). Expansion of the publication of documents and fiscal analysis on the Ministry of Finance’s website continues with plans to publish more SOEs financial statements online beyond the five already published in June 2023. Authorities have made progress in implementing legal reforms to foster improvements and align with international standards by strengthening the effectiveness of the anti-money laundering/combating the financing of terrorism (AML/CFT) framework. In this regard, the Financial Action Task Force (FATF) removed Nicaragua from the list of jurisdictions subject to increased monitoring (“the Grey list”) in October 2022. Reporting. To track and report on the use of RFI/RCF-sourced emergency assistance, the authorities opened current accounts in dollars at the central bank 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 These accounts will be audited in the context of the external audits

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			of all COVID-related expenditures. The first external audit report encompassing all COVID-19 related expenditures for the period April 1, 2020, to May 31, 2021, have been published (here).
Niger	RCF	“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.”	Procurement contract information and beneficial ownership of contracting companies. The government is publishing data on larger contracts (over 0.5 million CFA), the names of companies, and the representative of the company (here). As a prior action for the new IMF-supported program under the Extended Credit Facility (ECF) approved in December 2021, the authorities issued a regulation requesting the beneficial ownership information of companies submitting bids for all COVID-19-related public procurement, with the beneficial ownership information of the winning company to be published on the Public Procurement Portal. The authorities also issued in March 2022 a regulation extending the requirement to collect and publish the beneficial ownership information to companies awarded non-competitive contracts (structural benchmark of the program). Audits. Two audit reports, on 2020 COVID-19-related public spending (here) and tax exemptions in the extractive sector, covering the period 2017-2020 (here), have been completed and published in April 2022 by the Auditor General as part of the structural benchmarks of the ECF-supported program. In its 2023 annual report, the Auditor General noted that four recommendations out of twelve in the audit report on Covid-19 spending were fully implemented while four were partially implemented. Budgeting. All spending, including emergency measures, appears to have been integrated into the budget. Some measures are directly coordinated by other ministries, such as the 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 increase social support, which has included distribution of food items and annulling utility bills for poor households. Asset declarations. Parliament adopted a new law extending the coverage of the asset declaration regime to 2000 high-ranking public officials—from 50 in the previous regime. However, only the

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			declaration of the President is up-to-date and published in detail. For members of government and other high-ranking officials, only a summary of their compliance is published (here in the latest annual report of the Supreme Audit Institution), indicating whether they are compliant with the declaration requirement and the total amount of their assets. The authorities plan to adopt, by the end of 2023, a decree specifying the type of information contained in the asset declarations of senior public officials that may be published online by the Auditor General, in line with the recommendations of the High Authority for the Protection of Personal Data, before the end of the year.
Nigeria	RFI	"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 provided the resources necessary and will consult with external/third party auditors."	Procurement contract information. Pandemic-related procurement contracts are published according to specific guidelines here. Procurement contracts above N5 Million are published on the Ministry of Finance's portal (access remains uneven). Beneficial ownership of contracting companies. The Corporate Registry started to publish the list of Persons with Significant Control since January 2021 as the implementation of the new Companies and Allied Matter Act (CAMA) started. Companies incorporated prior to CAMA implementation date (January 3, 2021) have disclosed beneficial ownership, and the companies formed after the date are required to disclose it once their annual return for the first fiscal year is completed. https://post.cac.gov.ng/search/type/company Audits. The Office of the Accountant General (OAGF) commissioned an audit unit to undertake a financial audit of COVID-19 spending. A Special Audit of the Federal Government's Response to Covid19 for the period 1st March to 30th June 2020 was published: OAuGF - Interim Report: Special Audit of the Federal Government's Response to Covid19. Given decentralized auditing authority due to Nigeria's federal structure, a single national audit report is deemed infeasible. https://oaugf.ng/docman/40-interim-report-special-audit-of-the-federal-government-s-response-to-covid19. Reporting. Specific budget lines were created to facilitate tracking and reporting of emergency response expenditures for 2020 but have

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			not been used subsequently.
Pakistan	RFI/EFF	<i>RFI:</i> "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." <i>EFF, Combined 2nd, 3rd, 4th, and 5th Reviews:</i> "We will ensure the highest levels of quality and transparency in all Covid-related spending and programs in line with international best practices. The enacted emergency measures will remain targeted and temporary and not result in permanent distortions of the overall fiscal envelope. Moreover, we will safeguard the quality of emergency spending in the health sector through the transparency of Covid-related spending (by the executing agencies), including publication of awarded contracts and beneficial ownership information of bidding and awarded legal persons in a centralized and publicly accessible website (new end-April 2021 SB), and will subject the procurement of Covid-related supplies and social payments 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 (MoF) (new end-April 2021 SB)." <i>EFF, 6th Review:</i> "We will ensure the highest levels of quality and transparency in all Covid-related spending and programs in line with international best practices. The enacted emergency measures will remain targeted and temporary and not result in permanent distortions of the overall fiscal envelope. Moreover, we will safeguard the quality of emergency spending in the health sector through the transparency of Covid-related spending (by the executing agencies), including publication of awarded contracts and beneficial ownership information of bidding and awarded	Procurement contract information. The authorities are publishing, on the website of the Public Procurement Regulatory Authority (PPRA) (https://www.ppra.org.pk/pcontract.asp), key information of all COVID-related awarded procurement contracts above 50 million Pakistani rupees that are submitted by procuring agencies. Beneficial ownership of contracting companies. The procurement website provides for fields on beneficial ownership information, but a majority of the procurement contracts have left the information blank. In response, the Public Procurement Regulatory Authority issued public notices to procuring agencies of the mandatory beneficial ownership requirements and the potential declaration of misprocurement and blacklisting for failure to comply. (available here: https://www.ppra.org.pk/doc/pnotice.pdf). An e-procurement system was launched in early March 2023 with the health and education ministries as well as the province of Punjab, which also includes requirements on publication of beneficial ownership information. Full roll-out of the e-procurement system to all federal and provincial procuring agencies is expected by end-December 2023. Audits. The Auditor General of Pakistan (AGP) conducted an ex-post audit of the procurement of COVID-related supplies and social payments made during FY20. The audit was published on November 19, 2021. The Public Accounts Committee of the National Assembly is conducting hearings on the audit report and will make recommendations as it sees fit, including possible referrals to law enforcement authorities for further criminal investigation. In February 2022, the AGP submitted to relevant procuring agencies their annual audit reports for FY21, which includes COVID-related spending. These audit reports are expected to be submitted and laid before the national assembly by end-July 2022. Other measures. The October 2021 FATF plenary recognized

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		legal persons in a centralized and publicly accessible website (new end-April 2021 SB), and will subject the procurement of Covid-related supplies and social payments 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 (MoF) (new end-April 2021 SB). Regarding the temporary construction program—which we recently extended until end-December 2021—we will ensure full compliance with FATF principles on voluntary tax compliance schemes to mitigate potential money laundering and terrorist financing (ML/TF) risks and monitor financial institutions’ implementation of their AML/CFT obligations on financial transactions related to the investments in the construction sector (e.g., effective application of AML/CFT preventive measures, disqualification of politically exposed persons, family members, and when they are the beneficial owners). In this context, we reaffirm our commitment to both not granting further tax amnesties (continuous SB) and avoiding the practice of issuing new preferential tax treatments or exemptions (continuous SB).” <i>EFF, Combined 7th and 8th Reviews:</i> “We maintain the highest levels of transparency in all COVID-related spending programs, in line with international best practices. The enacted emergency measures remain targeted and temporary and will not result in permanent distortions of the overall fiscal envelope. The Public Procurement Regulatory Authority (PPRA) continues to publish key information of COVID-related awarded procurement contracts submitted by procuring agencies on its website.³ The PPRA published regulations on May 14, 2022 (S.R.O. 591(I)/2022) requiring collection for publication of beneficial ownership information from companies which are awarded public procurement contracts for PRs 50 million and above (end-March 2022 SB).⁴ Such beneficial ownership information will be submitted by procuring agencies to the PPRA and made publicly available on their website. With support from the World Bank, an e-procurement system covering procurement at the federal and provincial levels will be established, permitting the PPRA to access beneficial ownership, tax, and national ID registries, and making key and relevant information on procurement contracts publicly	progress made toward meeting Pakistan’s 2018 AML/CFT action plan, with 26 of 27 action items satisfactorily addressed. Given the pending actions, though, FATF retains Pakistan on its list of jurisdictions with serious AML/CFT deficiencies. The pending action item is related to terrorist financing investigations and prosecutions of senior leaders of UN-designated terrorist groups (Immediate Outcome 9). The authorities are also on track to complete the 2021 AML/CFT Action Plan by end-January 2023, with 6 of the 7 action items satisfactorily addressed. On anti-corruption measures, the authorities are working on establishing a comprehensive electronic asset declaration system with a focus on high-level public officials (covering federal civil servants of Base Pay Scale 17 to 22) and should issue regulations to establish the system (an end-March 2022 structural benchmark under the EFF). Progress on this measure is being discussed in the context of the ongoing review. In addition, they are undertaking the 2nd review cycle under the UNCAC implementation mechanism and are planning to publish the report. Finally, a task force will be organized to conduct a review of the institutional framework of Pakistan’s anti-corruption institutions with inputs from reputable international experts and civil society organizations.

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		available. Pilot implementation of the e-procurement system with the Ministry of Health and Ministry of Education is expected by end-August 2022, with the full rollout of the system by mid-2023. The Public Accounts Committee of the National Assembly will continue to conduct hearings on the Auditor General of Pakistan's (AGP) audit report for procurement of COVID-related supplies and social payment made during FY20 and will propose recommendations and referrals for investigation, as appropriate. The AGP completed audit reports of key government agencies for FY21 (which includes COVID-related spending and social payments). The audit reports on procurement of COVID-related supplies are expected to be published by end-August 2022."	
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 (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."	Procurement contracts information and beneficial ownership of contracting companies. COVID-related contracts and beneficial ownership information over the period from March 13–July 21, 2020, were initially posted on the procurement website, but nothing more recent. Information on procurement was incomplete, particularly regarding ex-post validation. 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 2020, the COVID-19 emergency and local outbreak went on until 2022, so it is not entirely clear when a consolidated report should be prepared. In addition, a significant part of COVID-19 related spending went through regular procurement channels. April 2023: publishing COVID-19 related contracts at least for years 2020 and 2021 (including beneficial ownership) is a structural benchmark due by end-December 2023 under the new ECF/EFF program approved in March 2023. Audits. Staff understands that an internal audit of COVID-19 procurement was considered but not undertaken due to resource constraints. No information is yet available about an independent audit or the publication thereof.
Paraguay	RFI	"A recent mission by the IMF and IDB has helped us assess vulnerabilities to corruption. We will use the findings of the	Following the approval of the RFI, Paraguay subsequently decided to tap other sources of financing and not draw on the RFI. The undrawn

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		mission to develop a strategy to combat corruption and improve governance."	RFI expired on May 21, 2021. In October 2022, the Paraguayan authorities published the 2020 governance diagnostic assessment on the website of the Ministry of Finance: https://www.hacienda.gov.py/web-hacienda/archivo.php?a=9e9ea1a7b2abb1acb06ca6aba3acafaaa2b06ca6aba3acafaaa25dad9eaf9ea4b29eb65da4ac9fa2afab9eabb79e5d6a9ea9a2aaa4afb29fa2af6bada1a39e03d8x=e6e6085&y=a9a9048 . In May 2023, the General Comptroller published an audit report on emergency spending during the Covid-19 pandemic: https://www.contraloria.gov.py/index.php/categorias-de-archivos/file/33366-informe-final-res-cgr-n-605-2020-art-1-numeral-38-ministerio-de-hacienda
Rwanda (2nd RCF)	RCF	"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."	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 . Audits. The Auditor General published , at end-April 2021, an audit of all government expenditures and procurement tenders for FY19/20, including those linked to the pandemic. The OAG published the FY20/21 audit in May 2022 as part of the annual independent audit of the government accounts.". The report was published here on the OAG website.
Samoa	RCF	"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."	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's (MOF) website (here). The Government of Samoa is also committed in using an e-Procurement System (Government of Samoa (GoS) e-Tendering

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			Portal)) for publication of contracts (tender advertisement) and submission of bids online (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 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. 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. 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. Reporting. All pandemic-related spending is regulated under the Public Finance Management Act 2001, which dictates that reports may be published once audited and passed in parliament. Pandemic-related spending of FY19/20 and FY20/21 is part of the Government of Samoa's Public Accounts FY19/20 and FY20/21, which have been audited and published. The authorities have also put together a progress report on the implementation of the COVID-19 response plan. Tracking. All pandemic-related expenditures are strictly monitored under the Government of Samoa's FinanceOne System, with key

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			Ministry of Finance personnel charged with overseeing implementation of policies and providing regular briefs to the executive.
Sao Tome and Principe	RCF/ECF	<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." <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 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	Procurement contract information. Publication of some procurement contracts started in Q3 2020, and a prior action (conditionality as part of the the IMF-supported program) on publication of all procurement contracts, adjudication notices, and ex-post validation of delivery that became available to the procurement agency (COSSIL) for the period June-August 2020 was met in January 2021, with the full set of information required under the prior action made available on the Ministry's website (here). This reform applied to all contracts over the specified threshold, not just COVID-related contracts. Limited additional information has been published in 2021. In November 2020, the Ministry of Finance issued an executive order requiring all spending agencies to send signed procurements contracts to COSSIL as a pre-condition for Treasury payments to contractors, but this measure still did not regularize timely publication of procurement contracts. The continuous structural benchmarks on transparency of procurement information are not met since publication of contracts and related documents is irregular. Beneficial ownership of contracting companies. IMF staff provided technical assistance during 2021 to COSSIL. In coordination with the World Bank and local legal consultants, the national Procurement Law was amended to include provisions to enable the collection and publication of beneficial ownership information for all public procurement over a pre-determined threshold. COSSIL submitted the draft law to government in October 2021 and is awaiting adoption. The draft procurement law with beneficial ownership reporting requirements is under review by the MoF for subsequent transmission to Parliament. Audits. Despite an unfruitful attempt to perform concurrent control over the Emergency Fund (Fundo de Resiliência) during 2020, the

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		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." <i>ECF, 2nd Review:</i> "Strengthening fiscal transparency is a key priority of the government. As of November 2020, we have published on the Ministry of Finance (MOF)'s website public procurement contracts up to June 2020 and monthly COVID-19 spending reports up to August 2020. For companies that received public procurement contracts, which were published on the ministry's website, we have also published owner information. We are committed to continue enforcing these high transparency standards. Thus, we will publish on the MOF's website: (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 requiring prior authorization from the Court of Accounts as per the Organic Law (no. 11/2019); (iii) 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 after documents become available—and (v) monthly COVID-19 related expenditure reports with a 45-day lag (structural benchmarks for end-August and end-November). Currently we have no integrated system, and all documents are collected manually. Therefore, there are operational difficulties for our procurement agency COSSIL to access in a timely manner contracts signed by the line ministries. To overcome this obstacle in the short run, the Ministry of Finance has issued an executive order requiring all spending agencies to send signed procurements contracts to COSSIL as a necessary condition for the Treasury to go ahead with payment to contractors. We also commit to overcome current constraints in collecting and publishing information about beneficiary owners of companies receiving procurement contracts, and to this purpose we have asked for technical assistance. Looking forward, we are working	Tribunal de Contas (the supreme audit institution) performed an ex-post audit of the 2020 COVID-related spending package, and the corresponding audit report was expected to be finalized by end-October 2021. (3rd ECF Review, Aug. 2021, CCRT 4th Update Sep. 2021). The audit report has been published: http://www.tcontas.st/relatorios.php http://www.tcontas.st/relatorio/Relatorio_auditoria.pdf Reporting. Monthly COVID-related expenditure reports published on the Ministry of Finance's website provide the list of pandemic-related external grants and loans received in 2020 through April 2021 and the corresponding spending by ministries and by economic category. The reports also include sectoral annexes with detailed information on the execution of the main emergency response measures, e.g., the health contingency plan, support for informal sector workers, and targeted private-sector incentives to retain workers (including the list of all private company beneficiaries). The authorities discontinued the monthly COVID-related expenditure reports in May 2022.

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		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. Finally, as part of its audit of the government financial accounts, the Auditor General will audit and publish the 2020 COVID-19-related spending by October 2021."	
Senegal	RCF/RFI/ PCI Program Statement (PCI 1 st review that occurred not long after the RCF was approved)	"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 the Audit Office (Cour des comptes) with preparing a special report on execution of COVID-19-related expenditures."	Procurement contract information. Public procurement in the context of COVID-19 emergency spending is mainly related to purchases for health and food aid. 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. All of the contracts on food aid are available and have been sent to the Islamic Development Bank (IsDB), a precondition to ensure disbursement of food aid. 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 on September 16, 2020, after which all COVID-19 spending has been subject to the regular public procurement code. Audits. The Authority for Regulation of Public Procurement (ARMP) carried out an audit of 95 percent of COVID-related government contracts to verify the regularity of procurement procedures. The report was published in December 2021.

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			The Fonds Force COVID-19 Committee, a multistakeholder committee including representatives from civil society, carried out an 11-month audit of all "Force COVID-19" spending. The report is available online. Both audits revealed the need to strengthen the spending and procurement procedures, especially in emergency situations when normal procurement procedures are suspended and give way to single sourcing. The special audit report on execution of Covid-19 related expenditures entrusted to the Audit Office (Cour des Comptes) is now published on the cour des comptes website. Since then, the authorities informed that they have revised the public procurement code. They have also opened prosecution cases against individuals and companies accused of misappropriation and embezzlement of Covid-relief funds. Also, an action plan to address PFM weaknesses identified in the audit report is being implemented under the supervision of the General Inspectorate of Finance. 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 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. 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

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			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. 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. Budget execution reports are published regularly within 90 days after each quarter.
Seychelles	RFI	"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."	Audits. The audit of emergency spending by the Auditor General was initially planned to be published in September 2021 but has been delayed due to staffing shortages related to COVID and is now available here. Reporting. All beneficiaries of the wage subsidies were published publicly on the Ministry of Finance's website (http://www.finance.gov.sc/financial-schemes). This information is also available in the aforementioned report.
Sierra Leone	RCF	<i>1st RCF:</i> "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	Procurement contract information and beneficial ownership information of contracting companies. By Dec-2022, the authorities had published key details of all large emergency public procurement contracts through September 2021 on the website of the National Public Procurement Authority(here). 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. After September 2023 activities of NACOVERC begun to be scaled back and there are no major procurement reported. Audits. The Audit Service Sierra Leone (ASSL) conducted and published an audit of financial statements for NACOVERC for the period Jan-Dec 2022 (here). Budgeting. National Covid-19 Emergency Response Center

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		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, and ex-post validation of delivery." <i>2nd RCF:</i> "In line with our Government's flagship agenda to eradicate corruption and strengthen governance, we are making concerted efforts to report on our emergency response, extend reporting to our overall response, and address known vulnerabilities. For instance: • On February 25, we published on the Ministry of Finance's website detailed information on emergency spending in the form of NaCOVERC's unaudited financial statements as of December 31, 2020 (prior action). Going forward, we commit to publishing NaCOVERC's financial statements on a quarterly basis. • We have also begun reporting on the implementation of our broader response to support the economic recovery, including under the QAERP. In line with our regular fiscal reporting, we have published information on the implementation on the QAERP up to the third quarter of 2020 on the Ministry of Finance's website. We will continue this practice and report on QAERP activities as part of our 2020 budget outturn. • On February 25, we published key details of all large procurement contracts relating to crisis mitigation awarded as of December 31, 2020, including information on the names of companies awarded contracts and their beneficial ownership, on the National Public Procurement Authority's (NPPA) website (prior action). We commit to publishing this information on a monthly basis going forward. In the absence of a procurement contract in a particular month, we will note	(NACOVERC) budget line was eliminated from the 2023 budget, as the entity was unwound and its activities incorporated within the ministry of health. Reporting. In line with the authorities' commitments to increase transparency and accountability in the use of COVID-19 funds, they have published the 2021 and 2022 financial statements of NACOVERC. Activities of NACOVERC have since been merged with the broad functions of the ministry of health for sustainability.

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		"no new contracts as of [month]" on the NPPA's website. We welcome the Audit Service Sierra Leone's real-time audit of our emergency response, its discussion report in Parliament, and its online publication in December 2020. This report will be scrutinized by Parliament's Public Accounts Committee, which will recommend further steps if necessary. We will take actions to sanction the irregularities and address the weaknesses in procurement, HR and fiduciary management identified by the audit exercise. We will also provide documentary evidence as requested. We will later facilitate the ASSL final audit of the COVID-19 response and the publication of its report within 12 months of the end of the fiscal year, as required under the Constitution."	
Solomon Islands	RCF/RFI	"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 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."	Procurement contract information. The Solomon Islands' government has published data on approved fiscal stimulus recipients. To staff's knowledge, documentation on pandemic-related public procurement has not yet been published and will take time due to Office of the Auditor General capacity constraints. Audits. The audit reports relating to COVID-19 related expenditures by the Solomon Islands Office of the Auditor General has been published ▪ https://www.oag.gov.sb/audits/performance-audits/338-thematic-audit-report-on-covid-19-related-procurement-in-a-state-of-public-emergency-by-three-ministries/file.html ▪ https://www.oag.gov.sb/audits/performance-audits/338-thematic-audit-report-on-covid-19-related-procurement-in-a-state-of-public-emergency-by-three-ministries/file.html ▪ https://www.oag.gov.sb/audits/performance-audits/337-audit-report-on-procurement-relating-to-covid-19-disaster-relief-fund-by-the-ministry-of-health-and-medical-services/file.html ▪ https://www.oag.gov.sb/documents/audits/performance-audits/340-audit-report-on-procurement-relating-to-covid-19-

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			disaster-relief-fund-by-the-national-disaster-management-office/file.html Budgeting. The economic stimulus package was approved by parliament as part of a supplementary appropriations bill. Other measures. The authorities are conducting an impact assessment of the economic stimulus package. The results of the impact assessment are not yet available - the ADB is assisting.
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)."	Procurement contract information. The National Treasury created a dashboard to publish information about COVID-19 procurement contracts and allocation (http://ocpo.treasury.gov.za/COVID19/Pages/Reporting-Dashboard.aspx). The dashboard was updated on weekly basis. However, some government departments were not reporting COVID19-related procurement to the National Treasury. 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. Audits. The Auditor General has published three special audit reports on the COVID-19 relief package in September 2020, December 2020 and June 2021. The Auditor General continued to audit the COVID-19 funding and initiatives and the implementation of corrective actions as part of their normal annual audit. They did not issue another special report as in their opinion the audits performed provided adequate information to the government and oversight of the systemic weaknesses identified and the implementation of recommendations. Reporting. An explanatory note on the COVID-19 expenditure execution for FY20/21 was published by the National Treasury in February 2022. Other measures. The draft procurement legislation, which aims to consolidate rules and management of the public procurement system within one framework, is facing procedural delays. As a result, the bill

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			is expected to be presented to parliament in 2023.
South Sudan	RCF	<i>1st RCF:</i> "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 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." <i>2nd RCF:</i> The same language above from the 1st RCF was reiterated in the 2nd RCF.	Budgeting. The RCF disbursement to South Sudan that was approved by the IMF Board in November 2020 was used to clear wage and salary arrears to government employees (such as for health workers, teachers, and civil servants). While 50 percent of the second RCF disbursement approved in March 2021 were also used in this way, the remaining 50 percent were used to bolster international reserves at the Bank of South Sudan. Payment of salaries and arrears clearance are the main poverty-reducing instruments currently available to the authorities in the absence of budget-funded transfer mechanisms, since they provide support to government workers and their extended families across the country. Procurement contract information and beneficial ownership of contracting companies. As discussed above, the RCF disbursements have 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. Audits. As a prior action for the first review of South Sudan's Staff Monitored Program, the Auditor General (AG) completed and published the audit of the spending of the RCF1 disbursement in September 2021. The audit suggests that a portion of spending (up to US\$16 million out of the US\$52 million disbursed) may not have been in compliance with the intended purpose of paying salary arrears, and it makes recommendations to improve compliance going forward. The AG's office also completed and published the Consolidated Compliance Audit Report in September 2022 of the spending financed from the 50 percent of the RCF2 disbursement used for budget support. The audit concludes that 29 percent of that spending was "non-compliant" partly due to lack of adequate supporting documentation. The authorities have developed an action plan, as a prior action for the 9-month Staff Program Monitoring with Board Involvement (PMB) that was approved by IMF Management in February 20223, to provide the missing documentation and also to implement the main recommendations of the two Consolidated Compliance Audit Reports.

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			Reporting. All 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. The MoFP has published on its website the Auditor General's reports (as mentioned above) on the spending of the RCF disbursement and has published budget implementation reports for FY2020/21 and FY2021/22 and for Q1 of FY2022/23.
St. Vincent & the Grenadines	RCF	"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."	Procurement contract information. Information on awarded procurement contracts is published at http://finance.gov.vc/finance/index.php/publications-and-reports. Beneficial ownership of contracting companies. The information on the beneficial owners of the companies contracting with the government is published at https://procurement.gov.vc/eprocure/index.php/contract-award-notice. In June 2021, the Attorney General confirmed that there is no legal impediment for this information to be published. 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. However, completing and publishing the full ex-post operational and financial audit could take years given the backlog. Budgeting. The authorities passed a supplementary budget to authorize pandemic-related spending.
Tajikistan	RCF	"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	Audits. The Chamber of Accounts conducted an ex-post audit on COVID-related spending (March 31, 2021) and published a document summarizing the audit findings on its website: https://www.sai.tj/images/prensa/HISOBOT/khulosaikorona.pdf. Reporting. The authorities have prepared quarterly reports on COVID-related spending and have published them on the Ministry of Finance external website. The reports for 2020 and the first nine months of 2021 are available here: (http://moliya.tj/chorabiniho-oid-ba-covid-19/).

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		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 external website of the Ministry of Finance. The government will also improve the transparency of its procurement processes in line with international best practices."	Other measures. The authorities have adopted amendments to the Public Procurement Law to align it with international best practices. The public procurement reform involves a transition to a newly developed enhanced e-procurement system fully integrated with the Management Information System of the Ministry of Finance. The amendments to the Law on Public Procurement were passed by Parliament on March 15, 2023 (zakon_zakupki_ru.pdf) and aim to ensure that public procurement is carried out through a single electronic portal.
Tanzania	RCF/RFI	<i>1st RCF/RFI:</i> "We commit to ensuring the appropriate use, monitoring, and reporting of COVID-19 related spending. We will ensure that the financial assistance received is used for health expenditure to fight the pandemic and to provide support to affected households and economic sectors. We will create pandemic-specific Integrated Financial Management Information Systems (IFMIS) codes to track RCF and RFI spending. Starting in September 2021, we also commit to publish quarterly reports of RCF and RFI spending within one month after the quarter ends on the website of the Ministry of Finance, as well as the list of financial transfers, all pandemic related public procurement contracts and related documents, including the names of the awarded companies and their beneficial owners, as well as information on all other pandemic related spending. This website will be easily accessible and searchable, and will include the contact details of Tanzania's relevant agencies in charge of receiving whistleblowers' reporting about potential conflict of interest and corruption. In addition, we commit to completing and publishing a post-crisis audit of pandemic-related spending by December 2022. We also reiterate our commitment to publish the ongoing audit of the COVID-19 related spending financed with the debt relief received under the IMF's Catastrophe Containment and Relief Trust (CCRT) by April 2022." <i>2nd RCF:</i> The same language above was reiterated in the 2nd RCF.	Procurement contract information and beneficial ownership of contracting companies. Beneficial ownership information for COVID-related procurement contracts is published at the Ministry of Finance and Planning here, and the contracts are published here. Audits. The Controller and Auditor General audit on CCRT spending has been completed and is Published here. The audit of pandemic related EF spending was completed and published in February 2023, and can be found here: https://www.nao.go.tz/uploads/Report_of_the_Controller_and_Auditor_General_on_the_Implementation_of_Tanzania_Covid-19_Social-Economic_Recovery_and_Response_Plan.pdf. The audit report finds overall strong compliance with monitoring and reporting of pandemic related expenditure. The report provides recommendations to further strengthen tax compliance and procurement procedures. Reporting. The authorities have published three reports of RCF spending covering Q1 (October–December 2021), Q2 (January–March, 2022), and the final report covering the entire period from October 2021 to September 2022. COVID-19 related spending can be tracked through a pandemic specific integrated financial management information system (IFMIS) under one dedicated project code number. Pandemic-related public procurement contracts and related documents (including names of the awarded companies and their beneficial owners) have been published on the Ministry of Finance and Planning website.

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			Budgeting. The supplementary budget was submitted to parliament in late February 2022. All COVID-19 spending is being tracked through the IFMIS system under one project code number.
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 (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."	Procurement contract information and beneficial ownership of contracting companies. Authorities published information on pandemic related procurement contracts on the ministry of Finance Website (http://www.finance.gov.to/node/483). To staff's knowledge, the authorities have yet to publish information on beneficial ownership as committed. The legal and regulatory framework for procurement, bidding opportunities and quarterly procurement statistics are available on the MoF procurement website. Progress and status in some other related areas include the following: AML/CFT. The mutual evaluation by the Asia Pacific Group (APG) on AML/CFT has been completed. The assessment report contains 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 the concerns raised by the mutual evaluation. PFM. The authorities are implementing the 2020 PFM Action Plan and publish the plan to raise public awareness of public financial management reform. Audits. The audit of pandemic-related spending by the Auditor General has not yet been completed. Full implementation of these commitments has been delayed by capacity constraints, which were further exacerbated by the volcanic eruption, and the authorities plan to seek CD support from IMF staff on these issues.

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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.”	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. To be fully effective, the data on this site could be made more easily accessible and have information on the beneficial owners of the contracts, along with validation of delivery. Audits. 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. The <i>Cour des Comptes</i> has started an audit of COVID-related spending.
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 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.”	Procurement contract information and beneficial ownership of contracting companies. The authorities published procurement contract summaries on COVID-19 expenditures (MONTHLY REPORT FOR DECEMBER 2021.pdf (finance.go.ug)), which did not include beneficial ownership of awarded companies, in June 2021. Uganda has adopted a circular and a collection template for beneficial ownership information. IMF staff provided technical assistance to the Ministry of Finance and the procurement authority in this area. The publication of beneficial ownership information for COVID-19 related procurement started with procurement contracts of January 2022 as a prior action for the completion of the First Review of the ECF. The authorities have also decided to collect beneficial ownership information for all procurement, although the publication covers only COVID19-related contracts at this stage. Audits. The supreme audit institution published an audit of COVID-19 expenditures for FY19-20 on March 26, 2021. A special audit covering COVID-19 spending in FY20/21 was finalized and discussed in parliament in January 2022 and published (http://www.oag.go.ug/wp-content/uploads/2022/02/FINAL-COVID-SPECIAL-AUDIT-REPORT-14-01-2022-AAG-reviewed-plus-DA-edits-14-01-2022.pdf). Reporting. The authorities sought and received CD from IMF staff on designing a framework for tracking COVID-19 spending, which they adopted. A first semi-annual COVID-19 spending report was prepared but has yet to be published. The Uganda Development Bank has also

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			published a first report on the use of funds received (https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/UDB%20Public%20Statement_1.pdf , https://udbl.co.ug/annual-reports/).
Ukraine	SBA	"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 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	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. Beneficial ownership of contracting companies. ProZorro, Ukraine's electronic procurement system, is being used for non-military procurement, and 70 percent of such procurement are processed through competitive bids as of April 2023. (Available here: https://prozorro.gov.ua/). Beneficial ownership information from the state register is also included. Audits. The state financial monitoring measures are currently underway. The audit has been completed within the deadlines set in the MEFP by end-March 2021 and is publicly accessible here. In synergy, the Accounting Chamber of Ukraine has prepared and published its report. 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 Ministry of Finance's website (here). 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

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		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."	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). 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. 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).
Uzbekistan	RFI/RCF	"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 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."	Procurement contract information. Information on procurement contracts funded by the Anti-Crisis Fund (which had been established for the financing of pandemic-related spending) has been published by the Ministry of Finance. Beneficial ownership of contracting companies. The information on procurement contracts also includes information on the beneficial owners of the contracting companies. Financial Inspection. The financial Control Department of the 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. 2023: no updates. The Anti-Crisis Fund was terminated in December 2020, all related expenses were included in the regular budget process from 2021 onwards (President's Resolution #PP_4938 on 2021 State Budget d.d. 12.30.2020: LINK) Audits. Uzbekistan's Chamber of Accounts has completed its regular audit of government accounts, including an examination of anti-crisis spending. The audit report was published in September 2021. Budgeting. An amendment (ZRU-168) to the Budget Law, including COVID-related expenditures, was approved by the parliament and

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			signed into law by the president on May 18, 2020. The Ministry of Finance published regular summary updates on pandemic-related spending on its telegram channel. From 2021 and onwards, no dedicated COVID facility exists, all related expenses were included in the regular budget process. 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, with assistance of the EBRD, have set up an online public procurement portal and publicly accessible platform that is mandatory for all public procurement.