



## Special Series on COVID-19

The Special Series notes are produced by IMF experts to help members address the economic effects of COVID-19. The views expressed in these notes are those of the author(s) and do not necessarily represent the views of the IMF, its Executive Board, or IMF management.

May 19, 2020

# Budget Execution Controls to Mitigate Corruption Risk in Pandemic Spending

*Kubai Khasiani, Yugo Koshima, Abdoulahi Mfombouot, and Ashni Singh<sup>1</sup>*

The COVID-19 pandemic has resulted in countries ramping up spending and contingent spending to address urgent needs related to saving lives and livelihoods. To ensure the effectiveness of such spending, it is crucial to be mindful of vulnerabilities to misuse and corruption. Emergency spending responses have differed markedly across countries and ensuring the effectiveness of such spending require different specific approaches in each country. Yet there are some common lessons, particularly for countries in which institutional capacities are constrained and fiscal governance is weak—notably in public financial management (PFM) systems and fiscal transparency practices. Drawing on lessons from the 2014–16 Ebola crisis, this note identifies measures that could mitigate corruption vulnerabilities, with a particular focus on budget execution controls.

## I. INTRODUCTION AND MAIN MESSAGES

The [Spring 2020 Fiscal Monitor](#) reports on the size and nature of the fiscal measures undertaken around the world in response to the ongoing COVID-19 pandemic.<sup>2</sup> Given the urgency of these interventions to protect lives and livelihoods, countries need to “do whatever it takes” but make sure to “keep the receipts.”<sup>3</sup>

“Keeping the receipts” is particularly important since emergency spending is often vulnerable to misuse and corruption. Reasons for this include the scale of spending, which elevates incentives for rent-seeking behavior; the potential for uncoordinated involvement of many actors, which creates opportunities for inefficiency and leakage; the speed with which interventions are identified and implemented, which could result in controls being relaxed; and poor or non-existent targeting and unclear or unenforceable eligibility criteria for support, which could complicate implementation and lead to abuse and fraudulent claims. The combination of these factors,

<sup>1</sup> This note also benefited from inputs by World Bank staff Nazaneen Ali and Hunt La Cascia.

<sup>2</sup> See [Spring 2020 Fiscal Monitor Online Annex 1](#) as well as [IMF COVID-19 Policy Tracker](#) for details of the spending and other measures by country.

<sup>3</sup> Gaspar, Lam, and Raissi (2020). “[Fiscal Policies to Contain the Damage from COVID-19.](#)”

especially when compounded by weak fiscal institutions, could result in misuse and mismanagement of public resources, and undermine the quality and effectiveness of public service delivery.

Fiscal action during the COVID-19 pandemic has been far larger in the advanced economies than in emerging economies and developing countries, and the bulk of spending has been on lifelines for people and firms that had to curtail activity during the lockdowns necessary to limit contagion. Even so, there are important lessons to be drawn from earlier pandemics in which the spending was primarily on health care. This note is partly based on the experience of the Ebola virus disease (EVD) outbreak of 2014–16 and focuses on low-income developing countries (LIDCs) and fragile states context, although some of the lessons highlighted here could also be applicable to emerging market and advanced economies. It identifies measures that could help mitigate corruption vulnerabilities, with emphasis on budget execution and controls.<sup>4</sup> Key observations include:

- Budget execution should be conducted within the prevailing legal framework and in accordance with good practices, activating emergency provisions where available.
- The need for speedy implementation does not require abandoning PFM controls. Instead, controls should be adapted and streamlined to ensure timeliness without compromising safeguards.
- All transactions, including non-cash transactions and transactions supported by development partners (DPs), should be recorded to facilitate comprehensive monitoring and reporting.
- An adequate audit trail should always be maintained to facilitate ex post assessment and evaluation.

## II. FISCAL INSTITUTIONS AND BUDGET EXECUTION CONTROLS IN CONTEXT

---

In many countries, particularly LIDCs, building strong fiscal institutions remains a work in progress. Key constraints include weak centers of government, poor policy coordination and inefficient planning, strong patronage systems, and weak capacity in human resources and information systems.<sup>5</sup> Consequently, effective fiscal frameworks are often lacking, medium-term budget frameworks are non-existent or underdeveloped, budget credibility low, and budget execution controls inadequate.<sup>6</sup> The situation is especially challenging in fragile states, where institutional weaknesses are acute and basic expenditure management capabilities are very low.<sup>7</sup> In such settings, priorities have been to strengthen capabilities for annual budget preparation, basic payment systems to facilitate budget execution, consolidation of cash resources, and basic but comprehensive and timely fiscal reporting.

Many of these challenges were observed during the 2014–16 EVD outbreak. As is well-known, the main lesson from that episode relates to the importance for the international community to provide quick, massive, and coordinated financial support, to stop the spread of the disease both in the countries affected and globally. There are also lessons on how to reduce the scope for corruption (Box 1).

In the case of the ongoing COVID-19 pandemic, the situation is further complicated by the widespread lockdowns and social distancing requirements. The reduced physical presence of staff in ministries of finance (MoFs) and the finance departments of line ministries and other spending agencies could undermine traditional controls designed to achieve segregation of duty. In the current situation, greater use of online remote technology for transaction processing has become inevitable. To minimize misuse of resources, countries should therefore take appropriate steps to address the challenges and mitigate the corruption risks in pandemic spending as they design and implement the COVID-19 response.

---

<sup>4</sup> This note complements “[Keeping the Receipts: Transparency, Accountability, and Legitimacy in Emergency Responses.](#)”

<sup>5</sup> Allen (2013).

<sup>6</sup> Allen and others (2017).

<sup>7</sup> IMF (2017).

### BOX 1. THE EBOLA VIRUS DISEASE OUTBREAK

The Ebola virus disease (EVD) outbreak of 2014–16 in three West African countries (Guinea, Liberia, and Sierra Leone) and 2017–19 in the Democratic Republic of Congo (DRC) caused more than 13,000 deaths. In Sierra Leone and Liberia, the government-executed activities experienced corruption vulnerabilities, sources of which included:

- **Concentration of resources in extrabudgetary funds.** During the EVD outbreak, external funds were often managed through extrabudgetary funds that were removed from budgetary controls. Examples include the National Ebola Trust Fund in Liberia and the National Ebola Response Fund in Sierra Leone. Both were managed by makeshift crisis response agencies discussed below.
- **Control of resources by fragmented makeshift crisis response agencies.** For example, in Sierra Leone, 17 temporary entities were established for managing the EVD-related funds and initiatives in addition to the existing ministries and district governments. Establishing these entities appears to have been motivated by a tug of war between various development partners (DPs) and government agencies. The supreme audit institution (SAI) identified irregularities in more than 90 percent of spending made by one of these entities, arising from audits which were undertaken semiannually with reports published about three months after the reporting period. These makeshift entities posed a challenge for accountability. Additionally, they existed only for a temporary period, competed with the responsibilities of existing ministries, and fragmented coordination with DPs.
- **Pushing medical procurement out of centralized controls.** During the EVD outbreak, procurement of some essential materials was left to each health center, which had little bargaining power. Because many suppliers closed their doors, the few remaining often escalated demands for noncompetitive procurement and payment in cash, although these were prohibited by the public financial management (PFM) and procurement regulations. In the absence of clear and practical guidance, dealing with such demands posed challenges for daily procurement and created corruption risks as well as accountability and supply issues. For example, several health centers in rural areas of Liberia had no choice but to accept suppliers' conditions, but the supreme audit institution (SAI) considered such spending illegal and required repayment from the doctors.
- **Lack of ex post verification of EVD-related spending.** The governments implemented programs to supply food to quarantined households. These programs suffered from weak monitoring. In Sierra Leone, the SAI could not identify the intended beneficiaries of several disbursements for food support. At the same time, similar programs supported by DPs were equipped with a tracking system that enabled beneficiary verification. Government cash transfer programs were also scattered across several agencies, taking various and sometimes opaque forms, such as allowances for joining EVD-related activities. In Liberia, the SAI found that such allowance programs implemented by three agencies did not have any written policy. In contrast, as an example of good practice, under cash transfer programs to extremely poor households in Sierra Leone, qualified beneficiaries were provided with a mobile SIM card and a unique code for the enrolment process, with DP support.

Sources: Ross (2017), Audit Service Sierra Leone (2015), and General Auditing Commission Liberia (2015).

### III. BUDGET EXECUTION CONTROLS

A common issue in many countries is weak budget execution procedures and controls, especially procurement, commitment controls, invoice processing, and payment authorization. These weaknesses often arise from institutional inertia rather than technical or infrastructural constraints. In Somalia, for example, only a few months were needed to develop a commitment control process combining the Financial Management Information System (FMIS) with basic functions and centralized authorization. Most LIDCs have the infrastructure and

resources needed to implement basic expenditure controls, but progress is often impeded by the existence of a paper-based—and sometimes redundant—process requiring multiple manual signatures on each transaction. Such a system lends itself readily to controls being bypassed. Specifically, governments should take steps to mitigate misuse in spending and corruption vulnerabilities through measures in the following areas:

## Preserving the Integrity of the Procurement System

COVID-19 related public procurement needs to strike a balance between, on the one hand, speeding up purchases and getting goods and services to those that need them and, on the other hand, safeguarding against corruption and waste.<sup>8</sup> To achieve this, the following actions should be considered:

- **Developing clear guidelines or implementing rules for emergency procurement where emergency clauses in existing legislation are activated.** Recently enacted procurement laws, including those of LIDCs, typically have exceptions to the standard requirements regarding the procurement process in case of emergency. If the government decides to activate such provisions, clear guidelines or implementing rules are needed to ensure their coherent application, particularly in LIDCs many of which would not have developed such guidelines or rules before the crisis. They are also needed to avoid accountability problems after the crisis, as penalties and restitution are often imposed when such provisions are considered misused (Box 1). In **South Africa**, the National Treasury Instruction issued in response to COVID-19 activates exceptional procurement processes to address the ensuing national emergency response. These procedures aim at facilitating procurement of identified items at pre-negotiated prices, ensuring security of supply, and preventing rogue or panic buying. They also include reporting requirements on emergency procurement.
- **Establishing ex ante central controls of emergency bulk procurement.** This aims to reduce opportunity for suppliers to speculate prices and take advantage of noncompetitive procurement. This can be attained by centralizing emergency procurement under the supervision of the procurement regulators. In **South Africa**, procurement of medical supplies for COVID-19 response is centralized in the joint team of the Department of Health and the National Treasury, which is the procurement regulator.
- **Introducing standardized prices for medical gear vulnerable to price manipulation.** In the **Philippines**, the Department of Health sets suggested retail prices for essential medical supplies and medicines, which are in global shortage.
- **Facilitating ex post controls through publication of all emergency procurement in a website.** Emergency procurement should not be exempted from openness and transparency requirements, including public access to real time procurement information. Achieving this requires publication of information in an e-procurement website. In **Armenia**, detailed information on all single source purchases, including medical materials during the COVID-19 outbreak, is published on the “e-gov” website. **Rwanda** publishes on its e-procurement website updated procurement plans of hospitals since the onset of COVID-19. **Ukraine** has created a module in an e-procurement platform that shows detailed information on all the COVID-19-related emergency procurement.
- **Ensuring granularity of information disclosure on all COVID-19 related procurement.** Disclosing granular information will help reduce corruption incentives and facilitate verification and audit. At a minimum, the following information should be published for all COVID-19 related procurement: (1) any deviation from normal procurement procedures; (2) justification for using non-competitive methods; (3) solicitation and submission of bids; (4) evaluation of bids and contract awards; (5) dates, time, contract prices, description of procured items, and proof of receipts; and (6) identities of contractors and their beneficial ownership information.

## Maintaining Adequate Expenditure Controls to Prevent Unauthorized Spending

- **Applying commitment controls over COVID-19 related spending.** The government should ensure commitment controls are applied to prevent COVID-19 related spending from causing financial irregularities

---

<sup>8</sup> See [Open Government Partnership \(2020\)](#).

and generating payment arrears. Ideally, commitment controls should be made through the FMIS. If the FMIS does not have adequate functionality, or is not rolled out to all agencies, the government should establish an alternative process where, for example, a requisition is made online and authorized and recorded centrally by the MoF in the FMIS or spreadsheets. In particular, the government should establish commitment controls customized to medical procurement, which is a common weak spot in control systems (Box 2).

## BOX 2. COMMITMENT CONTROLS CUSTOMIZED TO MEDICAL PROCUREMENT

The following measures could be considered if needed to establish strengthened commitment control for medical procurement for the COVID-19 response:

- **Extending commitment controls to spending of remote hospitals.** This requires only one additional entry of data when the Treasury disburses cash to bank accounts of these hospitals. In **South Africa**, a commitment request from medical institutions is sent to, and authorized by, a joint team of the National Treasury and the Department of Health.
- **Centralizing authorization of commitments when medical agencies do not have access to the FMIS.** To avoid overwhelming the Treasury, such central authorization should target a limited number of key agencies that undertake bulk medical procurement, such as a centralized procurement unit or government stores for drugs, which is not uncommon in low-income developing countries and often is outside the Financial Management Information System (FMIS). A request for authorization of commitments can be made online to the Treasury, which then records a commitment into the FMIS.

Source: South Africa National Treasury MFMA Circular No.101.

- **Enforcing approval and recording of commitments and invoices through the FMIS.** Countries should ensure that expenditures are processed through the FMIS. To enforce such use of the FMIS, the Treasury could consider rejecting processing of payment orders that do not have records of commitments and invoices in the system. As part of the COVID-19 response, several countries are accelerating FMIS implementation. **São Tomé and Príncipe** is facilitating FMIS implementation as part of the COVID-19 response project with DP support. If a country does not have the FMIS with adequate functionality, consideration should be given to begin the development of a simple online system with focused functions, which can be attained in a few months. In **Eswatini**, it took only a few months to develop and operationalize an Invoice Tracking System, in which more than 200,000 invoices were recorded online in less than one year.
- **Establishing controls over extrabudgetary COVID-19 response funds.** Several LIDCs have already developed special COVID-19 response funds, which receive both domestic and external funds and from which spending for various COVID-19 related measures is met. Such funds are often considered necessary to meet DP fiduciary requirements or prevent overly cumbersome domestic budget processes from hindering swift response. While ideally all COVID-19 spending should be made from the budget, if it is determined to establish such funds, the following measures should be taken to prevent misuse: <sup>9</sup>
  - **Establishing a single fund with oversight arrangements including the MoF.** As shown in Box 1, creating multiple funds or makeshift crisis response agencies without clear oversight arrangements is problematic for accountability. To ensure that the fund's oversight body has PFM expertise, its membership should include strong representation from the MoF. **South Africa** established a Solidarity Fund as the sole COVID-19 response fund, which is governed by a board that includes the Minister of Finance in its membership.
  - **Placing the funds under the financial controls of the MoF.** Centralizing expenditure controls is necessary to examine and approve commitments and payments without delay. In **Kenya**, the Regulations on the COVID-19 Emergency Response Fund apply the general PFM Regulations, including provisions for commitment controls. In order to ensure the implementation of budget execution controls, the National Treasury has been appointed to be the administrator of the fund.

<sup>9</sup> Allen and Radev (2010) provide an overview of extrabudgetary funds and measures to strengthen the management and accountability of these funds in a broader context.

- **Publishing granular financial data on the funds in the government financial statements:** As discussed below, the funds should be presented in the government financial statements even if they have extrabudgetary status. As in the case of procurement, the COVID-19 response funds should increase granularity of the financial data and accounts to be published. In **The Gambia**, the government financial statements have an annex that presents raw data from the FMIS by the most detailed level of economic classifications.
- **Strengthening payment authorization through verification of delivery of goods and services.** Such verification is particularly important for ensuring legality of payments for COVID-19-related procurement. It could be useful to engage an expert for inspection of delivery of, e.g., medical goods, verification of which requires specialized technical expertise (see the next subsection). In LIDCs, payment authorization is typically centralized at the Treasury (in the Anglophone system) or public accountants placed in agencies by the Treasury (in the Francophone system). Payment authorization should not be made unless records of “delivery notes” are established at the time of the delivery inspection.
- **Establishing controls focused on invoices and payment processing by entities outside the FMIS.** In principle, this requires spending of extrabudgetary entities, which are typically not connected to the FMIS, to be channeled through the budget or controlled by the Treasury. In **India**, controls over extrabudgetary parastatal entities have been attained by centralizing their invoice and payment processing at the MoF. These entities are given only expenditure ceilings and do not receive disbursement into their bank accounts. If such centralization is not feasible, an option would be to require frequent (e.g., weekly) reporting of transactions coupled with a tranche disbursement system where the next disbursement will not be made until the Treasury verifies ex post the regularity of reported transactions.
- **Strengthening transparency of invoice information for major transactions.** Publishing invoice information is particularly useful for procurement made under framework agreements without individual contracts or where procurement takes place without documentation. To complement the transparency in emergency procurement discussed above, consideration could be given to publishing in the government website invoices of COVID-19-related transactions exceeding certain thresholds.
- **Eliminating duplicated approval and control of commitments, invoices, and payments.** While governments enforce the use of the FMIS to process invoices and payments, they should consider options for eliminating duplicate manual approvals and controls. This would help streamline the process while maintaining appropriate safeguards. To this end, countries should take measures to simplify the business processes. This is particularly relevant during the COVID-19 lockdown, which makes it difficult to use paper-based processes. This should be distinguished from relaxing or waiving controls, which should be avoided. In **India**, the MoF abolished cumbersome authorization processes for cash transfer programs, by replacing them with uploading a spreadsheet to the Public Financial Management System. In **Liberia**, during the EVD outbreak, health worker salary payments were accelerated by automating payroll preparation through the development of a simple IT system.
- **Strengthening bank reconciliation to identify irregularities on an ex post basis.** Bank reconciliation, which compares and reconciles accounting records in the FMIS with bank statements, is critical to not only ensure the accuracy of records but also detect unauthorized or irregular transactions. Timely bank reconciliation is very challenging for countries where the process is not automated. In such cases, bank reconciliation of COVID-19-related spending could be prioritized in order to enable timely reporting and audits. Such countries should also consider employing additional clerical staff to speed up the reconciliation process (e.g., **Eswatini**).

## Maintaining Supply Chain and Inventory Management

- **Establishing centralized control of the medical goods supply chain.** In the context of global shortage of medical supplies, governments should aim to centralize controls over supply and distribution of medical goods for hospitals, including to concentrate spending controls and reporting functions into an agency with FMIS access and accounting personnel. Such central control will often require specialist health expertise which may need to be obtained from the private sector or DPs. In **Rwanda**, medical products are centrally procured and distributed by the government health institution (Rwanda Biomedical Center) with DP support.

- **Developing a tracking system for in-kind support.** Emergency situations, particularly in LIDCs, often involve significant amounts of aid-in-kind (e.g., food or other commodities donated for distribution to vulnerable communities or quarantined households). Commodity assistance programs are proven to be prone to theft and smuggling in several countries regardless of income level. Smuggling of commodity assistance will lead to wasteful spending and financial irregularities. In **Mozambique, Zimbabwe**, and other countries, food assistance programs in response to COVID-19 supported by the World Food Program are equipped with a tracking system to monitor delivery of food to final beneficiaries. Such a system typically includes establishment of delivery points in communities where program staff are stationed and verification of beneficiaries through e-vouchers or barcoded ID cards. If such IT and logistical infrastructure is not available, the government should at least deliver commodities directly to, for example, a community chief in exchange for a list of beneficiaries. Based on the list, the internal audits and ex post external audits can verify whether beneficiaries actually received the items.<sup>10</sup> Other basic controls that should be put in place for nonfood items include ensuring that goods intended for free distribution are indelibly marked to avoid theft and sale. The government should publish details of aid-in-kind received and distributed along with the results of verification as an annex of the government accounts or annual aid reports. These measures should also apply to food assistance programs that take the form of subsidies to food importers or retailers.

### Verifying Pandemic-Related Transactions through Internal and External Audits

- **Undertaking more frequent external audits to verify pandemic-related spending.** Such audits can be undertaken by the SAI or the audit firm appointed by the SAI. In **Liberia**, external audits of the Ebola Trust Fund were undertaken on a quarterly basis, while the usual audit cycle is annual. In countries with more developed audit capacity, more frequent audits could be considered. As the crisis progresses, frequency and granularity of audits could be adjusted by drawing lessons from the previous rounds of audits. This requires sharing of detailed beneficiary information with the auditors on an ongoing basis. In **Senegal**, access to the new FMIS has been extended to the SAI to allow it to access all information on government transactions and better define the audit trail. In **South Korea**, detailed statistics on a subsidy program in response to COVID-19 are compiled on a daily basis and distributed internally within the government, and the SAI receives information on an ongoing basis. In countries with limited IT infrastructure, the issue of granularity, scope, and frequency of reporting should be consulted between the MoF, SAI, and implementing agencies.
- **Submitting internal and external audit reports to a joint body including government and non-government stakeholders.** As a general practice, external audit results should be scrutinized by Parliament.<sup>11</sup> However, in countries where Parliament has limited capacity to perform an independent oversight function, consideration could be given to establishing a joint forum comprising government, civil society, and DPs, to provide an additional layer of oversight.
- **Increasing transparency of internal audit results when internal auditors undertake verification audits.** Because internal audit results are to be reported primarily to the senior management of audited institutions, their transparency requirements are different from the external audit results. In a usual situation, internal audit reports are typically not published on a website, with exception of some countries.<sup>12</sup> However, in countries where the internal audit functions are centralized<sup>13</sup> and have more capacity than external auditors, the internal auditor can be assigned to conduct more detailed verification of COVID-19 response measures (e.g., **The Gambia**<sup>14</sup>). In such cases, their audit reports should be published in a government website and scrutinized by Parliament and stakeholders in the same manner as external audits discussed above.

<sup>10</sup> The lack of a list of beneficiaries was a main reason the Sierra Leone Audit Service was not able to verify delivery of food supply to final beneficiaries in its audit of the Ebola Emergency Response Fund.

<sup>11</sup> “[Keeping the Receipts: Transparency, Accountability, and Legitimacy in Emergency Responses](#).” IMF Special Series on Fiscal Policies to Respond to COVID-19

<sup>12</sup> [Institute of Internal Auditors \(2012\)](#). An exception includes the Inspector Generals of the US federal agencies, reports of which are all published except for confidential materials.

<sup>13</sup> The centralized internal auditor can be called differently depending on the PFM traditions. In Anglophone traditions, they are often called the Internal Audit Department, while in Francophone traditions, the Inspector General’s Office.

<sup>14</sup> The unit of the Ministry of Health implementing COVID-19 response measures supported by DPs has signed a memorandum of understanding with the Internal Audit Directorate on audits of pandemic-related spending.

- **Maintaining strong PFM and transparency practices.** Overall strong PFM, transparency, and accountability are critical in the fight against misuse and corruption vulnerabilities. Transparency throughout the process of planning, identifying, executing, and evaluating the responses to the pandemic can reduce these vulnerabilities and improve accountability. Box 3 lists additional recommendations.

### BOX 3. ADDITIONAL RECOMMENDATIONS ON TRANSPARENCY AND ACCOUNTABILITY

Other notes in the *Special Series on COVID-19* have made recommendations to ensure PFM systems are geared for sound implementation of the pandemic response. Those important to address corruption vulnerabilities include:

- Judicious and transparent use of contingency appropriations
- Transparent use of emergency spending provisions, reallocations, and virements
- Approval of supplementary budgets for new resources that cannot be met within the executive authority
- Close monitoring of government cash flows and monitoring
- Use of electronic fund transfers and real time gross settlement systems for secure disbursement of funds
- Tracking and reporting emergency response measures
- Risk assessment and clear accountability for off-budget measures, including loans and guarantees
- Consolidation of cash resources into the Treasury Single Account
- Use of various digitalization techniques to verify eligibility for cash transfer programs.

Moreover, to ensure transparency and accountability in the COVID-19 response, which would also help mitigate misuse and corruption vulnerabilities, countries should:

- **Ensure parliamentary scrutiny and legal authorization of policy measures**, thereby ensuring that policy actions are subject to legislative scrutiny and are lawfully mandated.
- **Specify crisis-related measures in the budget with clear eligibility criteria**, which would provide ex ante clarity to implementation efforts as well as facilitate ex post verification of compliance.
- **Consult with key stakeholders in designing and targeting crisis-related measures**, promoting inclusiveness in the design of the response measures but also helping to avoid duplication and omission.
- **Track all spending through the budget and channel donor funding through the budget**, which also helps ensure a comprehensive view of all interventions being implemented.
- **Apply international standards of transparency to implementing off-budget fiscal measures**, the latter being particularly associated with significant fiscal risks.
- **Inform citizens** of crisis-related measures, including their rationale and how to access them; this facilitates outreach to potential beneficiaries and ensures awareness of eligibility.
- **Report regularly on the implementation** of both on-budget and off-budget operations.
- **Involve civil society in monitoring and the parliamentary oversight of implementing crisis-related measures.**

Sources: Notes on *Keeping the Receipts: Transparency, Accountability, and Legitimacy in Emergency Responses*; *Preparing Public Financial Management Systems for Emergency Response Challenges*; *Managing Fiscal Risks under Fiscal Stress*; *Government Cash Management under Fiscal Stress*; and *Digital Solutions for Direct Cash Transfers in Emergencies*.



## REFERENCES

---

- Allen, R. 2013. "Challenges of Reforming Budgetary Institutions in Developing Countries." In *Public Financial Management and Its Emerging Architecture*, edited by M. Cangiano, T. Curristine, and M. Lazare. Washington, DC: International Monetary Fund.
- Allen, R., and D. Radev. 2010. "Extrabudgetary Funds." IMF FAD Technical Notes and Manuals, International Monetary Fund, Washington, DC.
- Allen, R., T. Chaponda, L. Fisher, and R. Ray. 2017. "Medium-Term Budget Frameworks in Selected Sub-Saharan African Countries." IMF Working Paper WP/17/203, International Monetary Fund, Washington, DC.
- Audit Service Sierra Leone. 2015. "Report on the Audit of the Management of the Ebola Funds." Freetown.
- Gaspar, V., R. Lam, and M. Raissi. 2020. "Fiscal Policies to Contain the Damage from COVID-19." IMFBlog, April 15.
- General Auditing Commission Liberia. 2015. "Auditor General's Report on the National Ebola Trust Fund." Monrovia.
- Institute of Internal Auditors. 2012. *Transparency of the Internal Audit Report in the Public Sector*. Altamonte Springs, FL.
- International Monetary Fund (IMF). 2017. *Building Fiscal Capacity in Fragile States*. Washington, DC.
- Open Government Partnership. "A Guide to Open Government and the Coronavirus: Public Procurement." Washington, DC.
- Ross, E. 2017. "Command and Control of Sierra Leone's Ebola Outbreak Response: Evolution of the Response Architecture." *Philosophical Transactions of the Royal Society B* 372 (1721).