

COVID-19 Relief and Recovery Spending: Focus on Georgia

Country analysis and international good practices



Tbilisi
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1. Abstract

The current report by the International Budget Partnership (IBP)/ Global Initiative for Fiscal Transparency (GIFT) expert team reviews the response of the government of Georgia to the COVID-19 pandemic. The analysis is based on the answers of an local expert researcher to legal framework and information availability questionnaires modeled after relevant literature on the topic. It also reflects extensive literature review and expert feedback from Senior Specialists from IBP/GIFT.

The research found that the government of Georgia disclosed COVID-spending mainly through the Budgetary documentation. The analysis is complemented by international practices that can serve as actionable recommendations for Georgia.

2. Executive Summary

The global response of fiscal policy to the COVID-19 pandemic has been unprecedented in speed and size. Around the world, fiscal and budget implementation rules frequently are set in emergency-mode, or flexible/outside the norm settings, which have sacrificed reporting, checks, and information disclosure. Thus, it has generated significant challenges to transparency and accountability of budgets, expenditure reports, and traceability of the resources at all levels of institutions.

There is a clear need for fiscal transparency as it helps tracking the design and implementation of emergency measures, including the progressivity of policies implemented and the unavoidable trade-offs. Moreover, it is necessary to identify fiscal sustainability and detect potential risks, and it allows improving efficiency and effectiveness in rapid decision making, detecting, and preventing corruption, or mismanagement of resources. The above mentioned also promotes that the measures that should be temporary are so and enables informed public participation.

This report provides key guidance to help Georgia's Ministry of Finance and other government practitioners, as well as local academia and civil society, identify datasets, and data fields, required to make informed-based decisions during emergencies. It also aims to contribute towards better financial and data management, and to set the baseline and core analytical elements to identify and build good practices, relying on actionable evidence to guide extensive public financial management reform.

The research and analysis found that Georgia had made significant steps towards transparency of budgetary processes and availability of information. Also, there were relevant practices that show Georgia's potential for quick advancement, such as publication of extensive budgetary information, developed open-data platform, electronic system of public procurement.

Nonetheless, the performance of the country in fiscal transparency was limited.

According to the IBP assessment of fiscal transparency during COVID19, Georgia is in the “limited” accountability level. However, the country has shown some significant efforts to disclose COVID19 related information, particularly in updated revenue, expenditure, deficit and debt projections. The report, published in May 24th of 2021, finds that there is an area of opportunity in key areas such as:

- Background information (e.g. data and analysis on health and economic problems)
- Policy rationale
- Reporting requirements for subsidies including support to businesses
- Estimate of total revenue losses from tax relief measures
- Policy rationale for individual tax relief measures
- Intended beneficiaries for individual tax relief measures
- Explanatory narrative for individual tax relief measures
- Performance information (including inputs and results -outputs or outcomes-)
- Information on in-kind aid
- Purposes of and conditions of donor funding
- Gender disaggregation of the information
- Specific COVID-19 procurement data

The existing access to information law enforces state entities to publish essential information proactively and provides the opportunity to request data from state entities. However, the law does not account for reporting the implementation of the budget for the COVID-19 crisis and it is not defined how to implement the access to information law in case of emergency. While Georgia made important information available to the public in the areas mentioned before, its levels of transparency are not that high in the COVID-19 context in areas such as spending on health workforce, individual entity procurements, financial/non-financial information in the women/gender identification context, Etc.

Similarly, specific standards for publishing available information in open data formats are not defined by legislation, and most data is only accessible in Word and PDF formats. Besides, there is not open data legal framework in place, that would ensure quality and enforce publishing of specific information. The latter results in absence of responsibilities and obligations to publish data collected or documents produced by the public institutions and the lack of enforceable requirements on the standardization of the content and frequency.

To strengthen accessibility and transparency, it is recommended to look at practices at the regional and global levels. These practices include regulatory frameworks for proactive publication of fiscal data, provisions within the budget laws for specific transparency mandates, and specific provisions for emergency spending and funds. Also, they have a high-level political endorsement and monitoring, audit, and control mechanisms for “live” oversight processes.

In terms of public participation, it is recommended to increase the available mechanisms for citizen engagement. These practices include asking citizens about

issues that affect them directly and monitoring the activities to solve them. Public participation can also improve by inviting non-government organizations, academia, and private sectors to analyze spending practices and provide recommendations. Also, current digital tools can be used to engage in direct dialogue with citizen and publish the events on the web.

At the Subnational Level, it is necessary that local and autonomous governments publish their COVID-related spending and that they commit to using open and machine-readable formats. Currently, only two municipalities have fulfilled commitments to develop open data strategies, so the rest of the local governments should follow their example. Also, these governments need to have fiscal laws that are consistent with the national level regulation.

The next section will dive into the Scope and methodology of the report. *If you wish to skip the full methodology explanation, we recommend to continue reading from [section 4](#) onwards. Also, if you wish to go directly from the framing provided by this Executive Summary to the Recommendations, you can do so by clicking [here](#).*

Please do note that the richness of the report is presented through specific international practices, including specific examples and implementation gaps which are shown in the [Key findings per topic](#) (section 4).

3. Scope and methodology

The scope of this work spans from August to November of 2021, but includes information available from 2020 and up to October of 2021, with the financial support of the Swedish and Danish international cooperation agencies through the Europe Foundation to whom we are extremely thankful. All research is desk-based and drawn from information publicly available in official institutional websites and is the subject of strict feedback processes. This section provides a detailed description on the making process of this report, through the [Revision of international principles and practices](#) (subsection 3.1), [Data Compilation](#) (3.2), [Analysis of Legal Framework](#) (3.2.1) and of [Information Availability](#) (3.2.2), and the [Comparative Analysis](#) (3.3), which includes several specific-action oriented examples from the field. The document also includes [Key findings per topic](#) (section 4), which indicates implementation gaps, to be followed by specific [Guidance and recommendations](#) (section 5).

The report was circulated in a draft version for feedback to the Ministry of Finance of Georgia, the State Procurement Agency, the IBP's country office, and the International Monetary Fund's country office, during November and December 2021. It was also presented in the in-person event: *Beyond the Pandemic and Facing Forward: Stakeholders Conference on COVID-19 Funds Transparency and Public Participation in Fiscal Issues in Georgia*, held in Tbilisi on the 7th and 8th of December of 2021, where participant's feedback

was collected through an open discussion on the recommendations. All the above-mentioned feedback was incorporated in this version of the report.

If you wish to skip the full methodology explanation, we recommend to continue reading from the [Key Findings](#) (section 4) onwards.

3.1 Revision of international principles and practices

The first part of the methodology consisted of studying best principles and practices carried out around the globe in the context of the COVID-19 pandemic. The main objective was to contrast and compare experiences from other regions to the ones happening in Georgia. Handling the emergence of the COVID-19 pandemic requires the compromise and effort of both the society and the government institutions, and it involves a high degree of commitment to transparency and accountability of public finances.

So far, governments have strived to reach solutions and policies to address the public health and economic crises through reallocation of budget resources to the health sector and launching ambitious stimulus plans. Publishing on-time quality information is essential to mitigate the risks that can complicate internal and external monitoring. The latter is a basic principle for fighting against mismanagement, corruption, and unforeseen fiscal risks.

This research consulted several documents to identify relevant practices and principles. Some of these were the “Government financial management and reporting in times of crisis” study by the Organization for Economic Co-Operation and Development (OECD), the COVID-19 Report by the International Budget Partnership (IBP), and the Fiscal Data for Emergency Response Guide for COVID-19 version 1.1. by the Global Initiative for Fiscal Transparency (GIFT). Also, this research used several case studies from around the world to locate best practices for COVID-response on different topics such as non-financial indicators, subsidies, open data, and public procurement.

3.2 Data Compilation

The country-specific research looked into the experience of Georgia. To acquire and analyze the information on COVID-response and transparency, the IBP/GIFT expert team developed a questionnaire to guide a structured, semi-standard process to gather information from this country. The Europe Foundation and a local short-term consultant (STC) revised and complemented the questionnaire. Its current version is divided into the following two parts:

- Analysis of regulatory/legislation framework
- Analysis of available information

3.2.1 Analysis of Legal Framework

The analysis of regulatory/legislation framework focuses on provisions establishing, documenting, reporting, and disclosing mandates (proactive transparency), as well as the specification of process differences in an emergency, as a basis on which government and

other stakeholders can consider potential improvements towards fiscal transparency under such circumstances.

The legislation and regulatory framework questionnaire included the following topics:

- Fiscal responsibility law/legislation
- Budget law/legislation
- Procurement law/legislation
- State Aid legislation
- Access to information law/legislation
- Open data law/legislation
- State of emergencies regulations (usually at the constitutional level)
- Specific decrees and guidelines related to the financial response to COVID-19

3.2.2 Information Availability

The analysis of available information uses the specific taxonomy in the COVID-19 Guide for Emergency and countercyclical spending to address accessibility of information, including the data and data formats available, that could serve as guidance for country assessment. This is the second part of an integral analytical cadre, and supplementary to the legal framework to enable the flagging of implementation gaps as well as good practices in the country.

The information availability framework questionnaire included questions regarding:

- Budget adjustments and spending
- Emergency specific funds
- Efficiency and effectiveness of the measures included in emergency response packages (indicators)
- Subsidies, grants, and other support to vulnerable groups
- Public investments
- Staffing and payroll for medical and emergency response related staff
- Public procurement
- Beneficiaries of tax incentives and/or tax relief measures

3.3 Comparative analysis

Once the information was gathered, reviewed, and grouped, the answers and information from the questionnaires were evaluated and compared to generate valuable insights regarding the fiscal transparency and accountability of the resources used to mitigate and combat the consequences brought by the COVID-19 pandemic.

For this, the information is conceptually grouped in the following categories:

- Transparency on COVID-19 responses. Information related to budget planning, its sources, and spending.
- Transparency on COVID-19 related Public Procurement. Information related to publishing procurement procedures and linking them to the COVID-19 emergency response packages.
- Monitoring, audit & control on COVID-19 expenses. Information regarding the use of non-financial indicators to establish goals and measure performance and impact.
- Addressing Efficiency and inclusivity of minorities and vulnerable groups. Information related to the impact of response measures on minorities and vulnerable groups.
- Information Accessibility. Information related to the information's findability and its availability in open and machine-readable formats.
- Public Participation. Information related to practices done for citizens' participation. Includes worldwide practices to improve citizen engagement.
- Subnational Level. Information about the coverage of laws in Georgia. It also includes practices related to disclosing COVID-related spending in subnational governments.

4. Key findings on COVID-19 response in Georgia per analyzed topic

This section of the study uses the Legal framework and the Information availability questionnaires to extract valuable insights from the data. The information is complemented with international practices applicable to each situation and implementation gaps to detail differences between legal mandates and the actual operation of emergency response measures as well as an analysis of the accessibility of sources and the openness of data.

The topics are showcased in the following order (*text is hyperlinked to content for agile reference*):

- [Transparency on COVID-19 responses](#)
 - o [Budget and spending](#)
 - o [Public investments](#)
 - o [Spending in the health sector](#)
- [Transparency on monitoring, audit & control on COVID-19 expenses](#)
 - o [Efficiency and effectiveness of the measures included in emergency response packages \(indicators\)](#)
- [On addressing efficiency and inclusivity](#)
 - o [Subsidies, grants, and other support to vulnerable groups](#)
 - o [Beneficiaries of fiscal incentives and/or fiscal relief measures](#)
- [Transparency on COVID-19 related procurement](#)
- [Information accessibility](#)
- [Public Participation](#)
- [Subnational Level](#)

The [Guidance and recommendations](#) section lays out guidance to improve transparency during emergencies.

4.1 Transparency on COVID-19 response

Over the past decade, Georgia undertook continuous reforms in Public Finances and had significant improvements in transparency and accountability. From 2009, the Ministry of Finance developed three PFM strategies and their annual action plans¹. Some of the reforms are still ongoing and the Government continues to fulfill its action plans as there is room for improvement in each direction.

However, reforms have recently slowed down in fiscal transparency and citizen engagement, especially during the COVID-19 pandemic. The same regulatory framework continues to operate and new initiatives and changes were not observed for the updated reality.

As for fiscal transparency and citizen engagement portals, the country has several good practices initiated by diverse actors. There are multiple platforms enabling citizens' participation and oversight of the public finances, developed by the Government, oversight body, and NGOs and CSOs working in the public finances.

Georgia actively cooperates with international financial institutions and donor organizations, whose assistance significantly contributes to introducing better practice approaches. Recently, Georgia has become a member of the Global Initiative of Fiscal Transparency (GIFT) network. The State and civil society sector have started to collaborate with GIFT on the implementation of fiscal transparency principles and platforms in the country.

The context of fiscal transparency and public finance management of the country is well reflected in the assessments and reviews conducted by international organizations:

According to Open Budget Survey 2019², Georgia's transparency score is 81 and is 5th out of 117 countries, among the group of countries with Extensive Information Available. As for the Budget Oversight component, the legislature and supreme audit institution in Georgia, together, provide adequate oversight during the budget process, with a composite oversight score of 82 (out of 100). Regardless of the significant progress achieved across various indicators of the Open Budget Index, public engagement remains an area in need of improvement. Georgia's score in public participation is 28 out of 100, which indicates that the public is provided with limited formal opportunities to engage in the different stages of the budget processes.

Periodically country has been assisted by International Monetary Fund (IMF) to carry out ambitious reforms and improve PFM and budgetary processes. The IMF technical assistance mission has conducted a Fiscal Transparency Evaluation and has provided

¹ <https://www.mof.ge/5171>

² Open Budget Survey 2019: Georgia, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/georgia>

technical assistance to enhance Georgia's fiscal rules framework³. A significant part of the recommendations issued so far by the IMF reports was considered by the Government.

Besides, in 2018, a PEFA assessment was conducted to provide an objective analysis of the PFM system against PEFA indicators⁴. Overall, the PEFA assessment results show that Georgia's public financial management system is quite strong.

In addition, Georgia has been a member of the Open Government Partnership (OGP) since 2011. The country already had four action plans from 2014 to 2020, with 93 commitments, and is currently implementing 28 commitments with its fourth 2018-2020 action plan⁵. In the third action plan, Georgia had 13% starred commitments (Global average - 7%).

It is important to note that some of the recent assessments conducted in the country include the evaluation of fiscal transparency of COVID-19 Funds. Namely:

International Budget Partnership conducted a survey of accountability in managing COVID-19 funds in many countries, including Georgia. As the survey⁶ was conducted in the first half of the fiscal year (May 2020), looked at fiscal policies introduced between March-September 2020, and also at implementation documents published as of the end of December 2020, this means that some documents on the 2020 COVID response were not considered, including the 2020 Execution Report Annex (released in March 2021) and the Government's Anti-Crisis plans. However, Georgia still had the highest evaluation in almost all components across the region.

In addition, in March 2021, IMF released Staff Report⁷ for the Eighth Review Under the Extended Fund Facility Arrangement in Georgia. According to the report, Georgia has taken important steps towards ensuring fiscal transparency, in general. However, additional efforts and new initiatives are needed to ensure fiscal transparency in the context of COVID-19.

With this context in place, the COVID-19 outbreak has started at the beginning of 2020. The Government of Georgia introduced the state of emergency on 21/04/2020. The Government has developed supportive actions and programs to reduce the pandemic's negative impact and support the private sector and citizens. At first, these actions were introduced in anti-crisis plans⁸ in March and April of 2020. On 04/05/2020, the Government approved the Resolution on the Targeted State Program for Mitigation of New Coronavirus (SARS-COV-

³ International Monetary Fund, Enhancing the Fiscal Rules Framework in Georgia, November 2017, <https://mof.ge/images/File/public%20finances%20in%20Geo/georgia-fiscal%20rules%20report%202018.pdf>

⁴ PEFA, Public Expenditure And Financial Accountability (PEFA) Performance Assessment Report, June 2018, <https://mof.ge/images/File/sajaro-finansebi/GE-Ju-18-PFMPR-Public-with-PEFA-Check.pdf>

⁵ <https://www.opengovpartnership.org/members/georgia/#commitments>

⁶ <https://internationalbudget.org/covid/wp-content/uploads/2021/05/Georgia-COVID-questionnaire-plus-govt-input.pdf>

⁷ <https://www.imf.org/en/Publications/CR/Issues/2021/04/16/Georgia-Eighth-Review-Under-the-Extended-Fund-Facility-Arrangement-Press-Release-and-Staff-50358>

⁸ <https://stopcov.ge/ka/Gegma>

2) Infection (COVID-19)⁹, which contained more detailed procedural information¹⁰ about the supportive actions. To reflect the Anti-Crisis plans in the budget, the Government initiated an amendment process in the approved State Budget in June. As a result, Parliament approved the amended 2020 State Budget Law on 24/06/2020.

4.1.1 Budget and spending

In 2020 one amendment was made in the initially approved State Budget Law. After the amendments 2020 total budget expenditures were increased by 10.3% (1.5 billion GEL). As an explanatory note of the amended Budget Law envisages, additional resources required for the COVID-19 response actions were GEL 2 billion, out of which GEL 0.5 billion was re-allocated from other entities' appropriations. The rest was financed using public debt. To implement the Anti-Crisis plan, the Government created COVID-19 dedicated programs under three different ministries. In addition, some of the funds were added to the existing state programs to finance COVID-19 related actions.

As for the actual results, the 2020 Budget Execution Report includes COVID Annex¹¹, which summarizes implemented actions and related spending for each direction. According to the document, the total resources utilized for COVID-19 actions equals GEL 3.6 billion. Taking into account excess tax (VAT) refunds, reliefs, and non-spending activities/initiatives, the actual amount spent is nearly GEL 1.6 billion. However, because of inconsistencies between the document and the planned estimates provided in the amended 2020 State Budget Law, it is hard to compare total planned and actual amounts.

It should be noted that the 2020 Budget Execution report documentation includes detailed information on the COVID-19 dedicated program spending, aggregated on the administrative, program/subprogram and economic classification level. But, it is hard to identify exact amounts spent on COVID-19 related actions from the existing state programs for which funds were added during the budget amendment.

⁹ <https://matsne.gov.ge/document/view/4864421?publication=10>

¹⁰ Resolution defines the procedures for providing state aid to mitigate the damage caused by the epidemic/pandemic caused by the new coronavirus, the persons entitled to receive compensation and the amount of compensation/assistance.

¹¹ <https://www.mof.ge/images/File/2020-shesrulebis%20angarishebi/12-Tve/danartebi/9.COVID-is%20danarti.docx>

Implementation gap: Budget and Spending

- The explanatory note discusses general information about the most important amendments during budget rebalance, but a side-to-side comparison of changes and re-allocations on the program and subprogram level are not directly available;
- Prioritization mechanisms for re-allocations, trade-offs, and impacts on policy objectives are not discussed in detail;
- At the end of the 2020, the actual deficit was even higher than planned, and the public debt limit was violated by 0.3% as well. However, in the 2020 Budget Execution Report (published on 31/03/2021), the Government did not present the updated plan on returning to the fiscal rule limits. It should be noted that the Government had included a plan to return to the limits in the 2021 State Budget Law (published on 01/10/2020) and updated the plan in the 2022 Draft Budget Law (published on 01/10/2021).

4.1.3 Public investments

After the pandemic outbreak, the Government elaborated Anti-Crisis Plans¹² for healthcare, education, economic development, agriculture, and tourism sectors. Each plan presented planned emergency response actions within the specific direction, including planned public investments (It should be noted that these are more capital expenditures rather than investment projects). The Anti-Crisis Plans considered GEL 124 million increase in COVID-19 related capital expenses in 2020. At the same time, re-allocations made during the 2020 State Budget Law amendment considered GEL 348 million decrease in capital expenses. Mainly it was caused by the decline in capital investments of Road infrastructure, Regional and municipal infrastructure and Water supply infrastructure, projects of Education, Science, Culture and Sports, etc. However, in 2020 total resources spent on capital projects¹³ amounted to more than GEL 2.5 Billion and exceeded the plan by 15% (more than GEL 300 million).

However, although the resources allocated for investment projects have changed significantly during the amendment of the 2020 State budget Law, Capital Projects Annex of the budget has not been updated. Only information about the capital expenses added due to the emergency was provided as an explanatory narrative in the Government's Anti-Crisis Plans and Explanatory Note of amended 2020 State Budget.

Implementation gap: Public Investments

Although the resources allocated for investment projects have changed significantly during the amendment of the 2020 State budget Law, Capital Projects Annex of the budget has not been updated.

¹² <https://stopcov.ge/ka/Gegma>

¹³ Source – Capital Projects Annex of the 2020 Budget Execution Report - <https://www.mof.ge/images/File/2020-shesrulebis%20angarishebi/12-Tve/danartebi/11.%20Kapitaluri%20wliuri%202020.docx>

4.1.4 Spending in the health sector

After the amendments made in the 2020 State Budget Law, total budget expenditures were increased by 1.5 billion GEL. According to the Explanatory note¹⁴ of amended Budget Law, additional expenses provided for the COVID-19 response were GEL 2 billion, from which GEL 1.2 billion (EUR 330 million approx.) was added to the appropriations of the Ministry of Health (GEL 350 million for health-related expenditures, rest for subsidies). After the amendments, total allocations of the ministry were increased by 26.5%, up to 5.5 billion GEL. However, information regarding staffing and payroll for medical and emergency response related staff is not available.

Implementation gap: Spending in the Health Sector

Information regarding staffing and payroll for medical and emergency response related staff is not available.

4.1.5 International practices

This section shows regional and international practices related to the COVID-19 budget and spending disclosure. The images were retrieved directly from the country website and were translated to English using Google Chrome's native translator tool.

4.1.5.1 France

France used the program classification to identify COVID-19 spending in the state budget. The first Supplementary Budget Law (SBL) established a policy goal with two programs to face the sanitary crisis. Additional SBL added two more programs to the mission. France disclosed open data regarding those programs, for example, a solidarity fund intended for corporations¹⁵.



¹⁴ <https://www.mof.ge/images/File/2020%E2%80%9301-07-2020/danartebi/Ganmartebiti%20Barati%202020%20cvlileba%202.docx>

¹⁵ Available at <https://www.data.gouv.fr/fr/pages/donnees-coronavirus>

The data contains the number and amount of grants awarded and the sector, legal category, and effective class of beneficiary companies. The information is updated daily and in open formats such as XLSX and CSV.

Resources

Main file

funds-solidarite-component-1-regional-naf.xls	xls	3019	Available	DOWNLOAD	
funds-solidarite-component-1-regional-naf-latest.csv	csv	48	Available	DOWNLOAD	
solidarity-fund-component-1-departmental-naf.xlsx	xlsx	675	Available	DOWNLOAD	
funds-solidarite-component-1-departmental-naf-latest.csv	csv	18	Available	DOWNLOAD	


France was able to connect its emergency response documentation with the budget by using the program classification to identify, in their budget, the COVID-related measures.

4.1.5.2 Peru

Peru has a COVID-19 section in their Open Data Portal¹⁶, which has datasets about spending, procurement procedures, COVID related deaths, and other topics such as donations and cases by region. The website has a COVID-19 spending dataset that includes relevant core metadata such as the update frequency, the institution responsible for the data, and the data's license.

¹⁶ Available at <https://www.datosabiertos.gob.pe/group/datos-abiertos-de-covid-19>

Dataset Info An international standard for the metadata.

 These fields are compatible with **DCAT**, an RDF vocabulary designed to facilitate interoperability between data catalogs published on the web.

Field	Value
Publisher	Datos Abiertos de COVID-19
Fecha modificada	2021-06-12 <small>Date of the last update</small>
Fecha de lanzamiento	2020-04-08 <small>Upload date</small>
Frequency	Daily
Identificador	6111b2d9-6d1c-415d-8441-049ccb34e5cd
License	Open Data Commons Attribution License <small>Open Data License</small>
Language	Spanish (Peru)
Author	Ministerio de Economía y Finanzas - MEF
Public Access Level	Public

The dataset has identifiers and labels for the administrative, economic, functional, program classifications, and is available in CSV and XLSX formats (three-star linked data¹⁷). The dataset has original and adjusted columns, which allows identifying re-allocations, and it uses the same variables as in their regular budget dataset¹⁸, so both can be linked. It also has a dictionary to explain its variables.


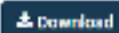

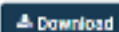

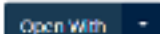
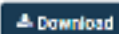

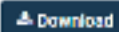
COVID 19 spending In 2020. The zip contains the data in csv and xls formats.

Data dictionary

Data sample

COVID 19 spending In 2021. The zip contains the data in csv and xls formats.

Data and Distribution Medium

-  [Data - Covid 19 Budget Execution \(2020\)](#) 
-  [Data Dictionary - Covid 19 Budget Execution](#) 
-  [Data Sample - Covid 19 Budget Execution](#)  
-  [Data - Covid 19 Budget Execution \(2021\)](#)
[Data - Covid 19 Budget Execution \(2021\)](#) 

Peru uses budget classifications in their emergency response information by disclosing an open format dataset that includes all relevant classifications, allows identifying re-allocations, and is linkable to regular budget datasets.

¹⁷ For more information about the Linked Data star system, see <https://www.w3.org/DesignIssues/LinkedData.html>

¹⁸ The regular budget is available from 2014 to 2021 in <https://www.datosabiertos.gob.pe/dataset/ejecuci%C3%B3n-presupuestal-consulta-amigable-ministerio-de-econom%C3%ADa-y-finanzas-mef/resource-7>

4.2 Transparency on monitoring, audit & control on COVID-19 expenses

4.2.1 Efficiency and effectiveness of the measures included in emergency response packages (indicators)

After the pandemic outbreak, the 2020 State Budget Law was amended to reflect the Government's Anti-Crisis plans. The amended Budget Law documentation had Program Budget Annex¹⁹, which includes information on the expected results (only inputs and outputs, not impacts) and performance indicators (baseline and targets) for the programs / sub-programs affected by the budget changes. A significant part of this information presents the intended use of COVID-19 related funds. The document provides a side-to-side comparison of expected results and indicators for initial and amended Budget Law. However, the comparison shows modifications to the particular program outputs and not trade-offs between two different policy outcomes.

As for the actual results, the Government's 2020 State Budget Execution report also has a Program Budget Annex²⁰, presenting achieved results under each state program, including emergency response programs. The information contains planned and actual program results (mainly inputs and outputs, not impacts), along with indicators and achieved targets. In addition, in case of deviation between planned and actual targets, explanations are provided.

Abovementioned documents provide COVID-19 related information regarding the poor (poverty line) and disabled/special needs beneficiaries as Government had separate actions for those directions in its action plan. However, information is not provided for the women/gender identification and people living in remote areas/geographical distinction.

Implementation gap: Performance Reporting

- COVID-19 related information (financial as well as performance information) is not provided for the women/gender identification context;
- Despite the fact that comparison of expected results/indicators for initial and amended versions of the specific program was provided, it does not show trade-offs between two different policy outcomes.

It is duly to note that on IBP's abovementioned report on the monitoring, oversight and audit of the COVID response, the country researcher noted that no specific audit on COVID spending was ever announced by the Supreme Audit Institution, except for a requirement from EU assistance that can be found [here](#). Further research would be required to review whether audit reports included analysis of COVID spending or whether the EU commitment was ever, or will be, fulfilled. This is also the case for the role of the Legislature on the oversight of COVID spending.

¹⁹ <https://www.mof.ge/images/File/2020%E2%80%93biujeti/01-07-2020/danartebi/programuli%20-%202020%20kanonshi%20cvlileba%20220620.docx>

²⁰ <https://www.mof.ge/images/File/2020-shesrulebis%20angarishebi/12-Tve/24-05-2021/Programuli%20biujeti%202020%20weli.docx>

4.2.2 International practices

4.2.2.1 United Kingdom

The Parliament's Public Accounts Committee set up a program of work to hold the government to account for its response to the COVID-19 pandemic. The website explains each of the inquired programs and invites citizens to submit evidence of its implementation before a specific deadline. The inquiry is available for download in each program, accompanied by the government response, oral evidence transcripts, and written evidence.



The screenshot shows a website interface with a navigation bar containing 'Events', 'Publications', and 'News'. The main heading is 'Reports, special reports and government responses' with a link to 'View all reports and responses'. The featured report is 'Thirty-fourth Report - Covid-19: Support for jobs', published on 20 December 2020. It includes a 'Get File' button and options to 'Open PDF' (250KB) or 'Open HTML' (opens in new window). Below the report is a section for the 'Response to this report', published on 25 March 2021, with a 'Get File' button and a 'Government Response' icon.

The inquiry includes an analysis of the program implementation, recommendations, and conclusions.

Contents	
Summary	3
Introduction	4
Conclusions and recommendations	5
1 Implementing and evaluating the initial covid-19 employment support schemes	8
Quick response to the pandemic	9
Limitations of the self-assessment system	10
Evaluation of the initial schemes	10
2 The extension of the employment support schemes	13
Changes to the schemes created uncertainty	14
Costing the schemes and assessing value for money	15

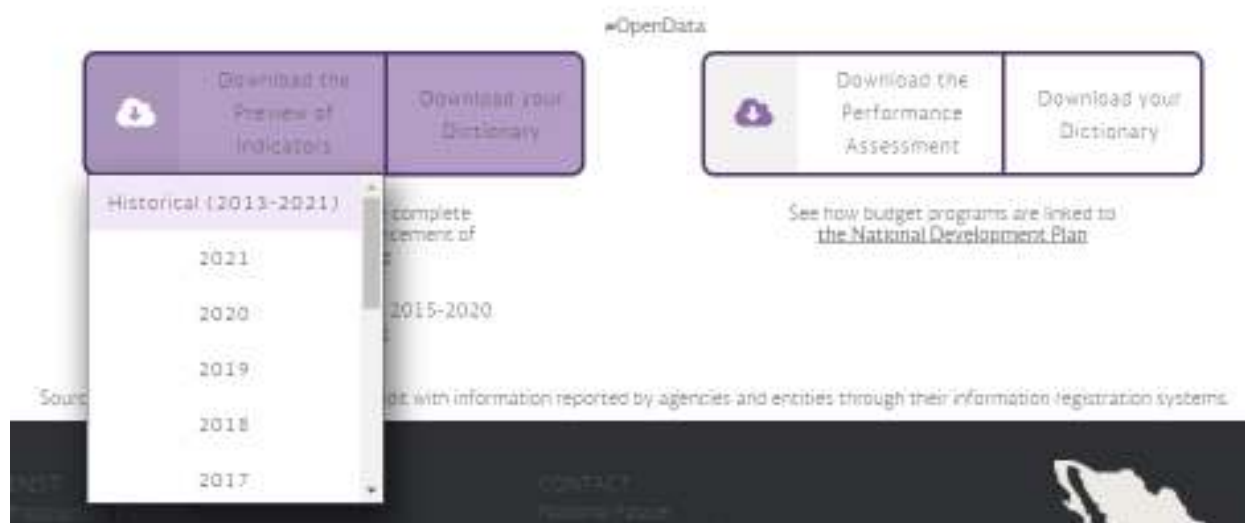
The United Kingdom shows the information to monitor and present recommendations related to budget execution and make the governments accountable.

4.2.2.2 Mexico

Mexico regularly reports non-financial indicators to measure the performance of budget programs. The Ministry of Finance publishes this information in their Budget Transparency Portal²¹ as open data and through visualizations.

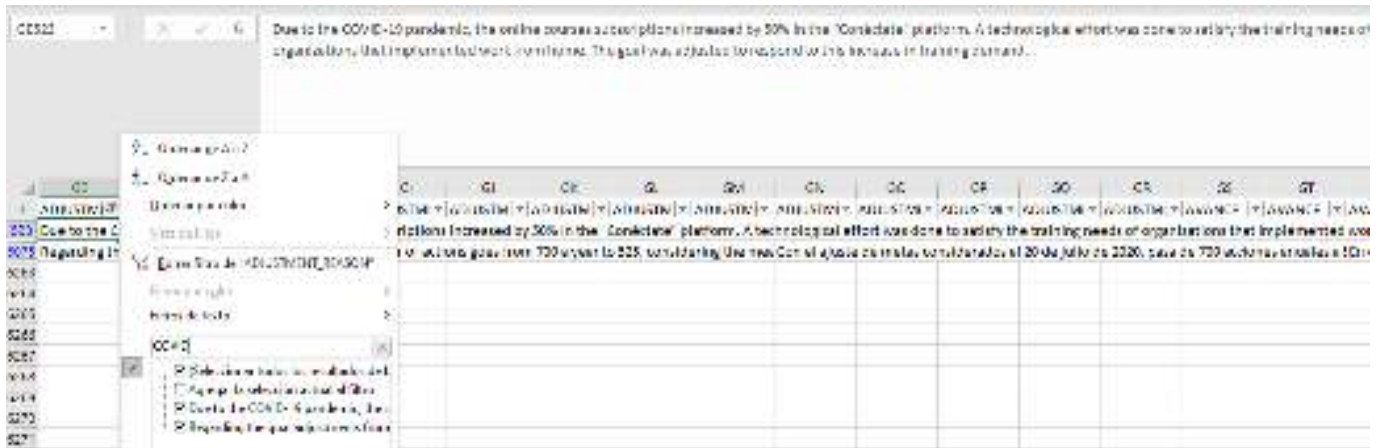
When an indicator doesn't reach its goal or adjusts it, responsible institutions need to justify it in Mexico's non-financial indicators monitoring information system. Even though there is no unique variable to identify COVID-19 related changes, institutions have used specific fields in the information system to explain changes in the budget program's goals performance due to the pandemic effects. The former allows the identification of trade-offs in policy goals.

The referred variables are only available in an open dataset available for download in the Budget Transparency Portal.



Variables such as "JUSTIFICACION_AJUSTE" contain COVID-19 trade-offs. They are found by filtering relevant keywords such as "COVID." The functional classification allows filtering programs related to specific policy goals, such as human rights or public security.

²¹ Available at <https://www.transparenciapresupuestaria.gob.mx/es/PTP/programas>



For example, Mexico's Council to Prevent Racism and Discrimination uses an indicator called "Percent of people attended through the online and on-site education programs" to measure the number of people trained online or on-site. In 2020 they raised the number of people they expected to train from 67,800 to 95,000; the reason they gave was that COVID's remote work measures had increased online training demand.

The Underministry Human Rights, Population, and Migration uses the "Percent of actions for attending missing or unlocated persons, victims of crime, or victims of human rights violations" to measure the number of actions to help victims. In 2020 they decreased the expected number of activities from 700 to 525 a year. The reason was that COVID-19 restricted activities to only those considered as "essential".

The non-financial indicators database has a data dictionary, which contains definitions for all variables. This document allows identifying which variables have explanations related to goals and performance trade-offs.

Mexico's exemplifies how information can be collected and used for identifying changes in performance or results due to an emergency.

4.3 On addressing efficiency and inclusivity

4.3.1 Subsidies, grants, and other support to vulnerable groups

The Government has developed supportive actions and programs to reduce the pandemic's negative impact and support the private sector and citizens. At first, these actions were introduced in anti-crisis plans²² in March and April of 2020. On 04/05/2020, the Government approved the Resolution on the Targeted State Program for Mitigation of New Coronavirus (SARS-COV-2) Infection (COVID-19)²³, which contained more detailed procedural information²⁴ about supportive actions. Later, the amended 2020 State Budget Law was approved on 24/06/2020, in which Government actions were reflected.

Supporting actions were developed for individual beneficiaries, poor and vulnerable groups, and business beneficiaries. It mainly included utility subsidies, compensation for job loss, one-time social assistance, support for groups in need, interest rate subsidies and credit guarantees, etc.

It should be noted that specific amounts/benefits per beneficiary, eligibility criteria and procedures were clearly defined and published in detail. Besides, emergency fiscal policy packages included information on estimated and actual non-financial information on performance regarding the poor (poverty line) and disabled/special needs beneficiaries. However, information on supporting measures was not provided for the women/gender context.

Moreover, participants of the in-person presentation of the draft report that preceded this version of this document, highlighted that the inclusion of socio-economic context as part of non-financial indicators could be key for citizenry monitoring and for organized civil society to be able to identify potential overlaps and/or maximize synergies in their initiatives and those conducted by the government.

Implementation gap: Justification of Policy Measures

Emergency fiscal policy packages include limited analysis and justification of the specific policy initiatives within the COVID-19 anti-crisis action plans. The Government's Report on the implementation of Anti-Crisis plan actions¹ (issued on May 2020) provides some macroeconomic indicators that were affected by the COVID-19 and mentions that "the Government developed anti-crisis plans based on the principle to cover as many people and businesses as possible with the limited available resources so that everyone who has been affected can receive state aid."

4.3.2 Beneficiaries of fiscal incentives and/or fiscal relief measures

²² <https://stopcov.ge/ka/Gegma>

²³ <https://matsne.gov.ge/document/view/4864421?publication=10>

²⁴ Resolution defines the procedures for providing state aid to mitigate the damage caused by the epidemic / pandemic caused by the new coronavirus, the persons entitled to receive compensation and the amount of compensation / assistance.

The Government's Anti-Crisis Plans and amended 2020 State Budget Law have introduced different tax relief measures in response to COVID-19 for several directions. For example, income and property taxes were postponed for businesses operating in the tourism sector until the end of 2020; employers were exempt from income tax for six months for salaries under 750 GEL; automatic VAT refund mechanism was activated, and VAT refund was doubled; 90-day customs clearance term was prolonged for auto importers until 01/03/2021. It should be noted that specific amounts/benefits per beneficiary, eligibility criteria and procedures were defined and published in detail.

Availability of information by fiscal beneficiaries

The following section will show how other countries identified and considered minorities and vulnerable groups throughout the policy cycle.

Implementation gap: Reporting Requirements

- For the State of Emergency (such as COVID-19), the legislation describes the Government's mandates and procedures but does not define provisions for transparency and accountability. Besides, means for financing emergency response actions, management of State Budget and public debt are not discussed in the Law;
- Reporting requirements are not defined for the Government's Anti-Crisis Plans. The Government prepared a report on measures taken against COVID-19 in May 2020. However, after that, the 2020 Budget Execution Report (published on 31/03/2020) is the only source of information about implementing COVID-19 related actions.

4.3.3 International Practices

4.3.3.1 Norway

According to the [International Budget Partnership \(2021\)](#), Norway was the only country where both the executive and legislative branches consulted disadvantaged groups before designing and implementing emergency response packages.

It is worth noting that both branches (International Budget Partnership, 2021):

- Used participation mechanisms.
- Made efforts to include vulnerable groups.
- Provided comprehensive information beforehand and gave feedback.

Norway's Legislative branch publishes a list of hearings and consultations on different matters and with diverse sectors at <https://stortinget.no/no/Hva-skjer-pa-Stortinget/Horing/>.

For example, they requested written input to the temporary amendments to the Communicable Diseases Act proposal and provided a deadline to present them²⁵.

²⁵ Available at <https://stortinget.no/no/Hva-skjer-pa-Stortinget/Horing/horing/?h=10004329>

Written input to proposals for temporary amendments to the Communicable Diseases Act (regulatory authority on isolation and restrictions on freedom of movement to prevent or counteract the transmission of SARS-CoV-2)

Prop. 120 L (2020-2021)

The Health and Care Committee

Note

The Health and Care Committee requests written input to the proposal in order for the committee to have time to include the input in the processing of the case. They must preferably be delivered by Friday 22 April at 23:59. The input will be published on the website of the Health and Care Committee. The input will be published in accordance with the Public Sector Act and may be published on our website.

The website shows who participated as well as the submitted text.

Written input

- [Norwegian Press Association, Norwegian Editors' Association, Norwegian Journalists' Association](#)
- [Marit Knudsen](#)

The quarantine obligation for foreign journalists in violation of the ECHR and the EEA agreement

Norwegian Press Association

Norwegian Journalist Team

Norwegian Editors' Association

The Health and Care Committee Written input to Prop. 131 L (2020-2021) - 2021-04-23

The Norwegian Press Association (NP), the Norwegian Journalists' Association (NJ) and the Norwegian Editors' Association (NR) have no objections to the extension of the temporary amendments to the Communicable Diseases Act per se, but would like to point out that we mean the quarantine obligation for foreign journalists, which now follows from Covid-19 Regulations § 4, first paragraph, letter a, are in conflict with the European Convention on Human Rights (ECHR), the Constitution and the EEA Agreement. We therefore believe that the regulations must be changed.

The website also shows the status of the amendments.



The executive branch also has a website that discloses consultations²⁶.

²⁶ Available at <https://www.regjeringen.no/no/tema/Koronasituasjonen/forskrifter-med-hjemmel-i-koronaloven/koronaloven-og-forskriftsendringer/id2695161/>

Consultation - temporary regulations on exemptions from the Land Registry Act in connection with the Covid 19 outbreak

27.03.2020 | Consultation | Ministry of Local Government and Modernization

The Ministry of Local Government and Modernization is hereby sending to the public for consultation a draft temporary regulation on exemptions from the Real Estate Registration Act on the basis of a temporary law to remedy the consequences of outbreaks of Covid-19 etc. (Corona Act) § 2. The deadline for submitting consultation responses is Tuesday 31 March 2020 at 16.00 The hearing is open to everyone. Consultation responses are requested to be sent to postmottak@kmd.dep.no

Consultation deadline: 31.03.2020 | Status: Under processing

Consultation - extended validity for driving licenses according to the Commercial Transport Act - based on the Corona Act. Short consultation deadline.

27.03.2020 | Consultation of the | Ministry of Transport

The website includes deadlines, contact data, and other relevant information.

The Ministry of Local Government and Modernization is hereby sending to the public for consultation a draft temporary regulation on exemptions from the Real Estate Registration Act on the basis of a temporary law to remedy the consequences of outbreaks of Covid-19 etc. (Corona Act) § 2. The deadline for submitting consultation responses is Tuesday 31 March 2020 at 16.00 The hearing is open to everyone. Consultation responses are requested to be sent to postmottak@kmd.dep.no

Status: Under treatment

Consultation deadline: 31.03.2020

CONTACT

www.kmd.dep.no

E-mail: postmottak@kmd.dep.no

Telephone: 22 24 00 01 00

Address: Postboks 112 Dep., 0602 Oslo

Visiting address: Akersgt. 59, Oslo

Consultation letter



Consultation note



Consultation bodies



Consultation response



The Norway experience shows that individuals and organized groups can participate since the policy design phase. The latter makes it easier to take them into account and monitor the effects of policies on their life.

4.3.3.2 Canada

Canada’s economic response plan includes an Annex²⁷ that specifies the target population of each measure and its expected direct beneficiaries by gender, income distribution, and generation. It also has information about the first policy stage that includes a gender-based analysis (GBA+).

Annex 1

GBA+ Summary for Canada's COVID-19 Economic Response Plan

(Please see end of table for description of definitions used.)	GBA+ Timing	Target Population	Expected Direct Benefits			
			Gender	Income Distribution	Inter-generational	Additional Identity Characteristics
			Men - Women	Strongly benefits Low - High	Benefits Youth - Senior	
	Early-Later or Existing					
Protecting Health and Safety						
Immediate Public Health Response and COVID-19 Response Fund	■ ■ ■	All Canadians	■■■■■	■■■■■	■■■■■	Seniors, People with Underlying Health Conditions
<ul style="list-style-type: none"> \$50 million to support Canada's immediate health response to COVID-19; \$1 billion COVID-19 Response Fund, including funding for the provinces and territories, for health research, and for the World Health Organization and other international partners. 						
<p>Funding for the immediate public health response to the COVID-19 outbreak is intended to benefit all Canadians; however, the actual impacts of COVID-19 have tended to differ across different sub-groups of the Canadian population. While hospitalizations are evenly</p>						

At the end of the Annex, there is an explanation for the graphs shown in each measure. The GBA+ timing details at what point of the policy development was the GBA+ conducted.

■ ■ ■	Early in the idea development phase (when proposals are being developed).
■ ■ ■	Mid-point, (when proposals are being finalized), and/or later stage (after proposals are finalized, prior to proposal submission).
■■■■■	Later stage (after proposals are finalized, prior to submission of proposal).
Existing (modified or refreshed)	GBA+ was performed on the existing program (in cases where an existing program is seeking a renewal of funding). If the proposal is for an existing program, it was either modified to reflect the changes to the program or was refreshed to reflect that the program hasn't changed since the GBA+ was last conducted.

The gender graph shows the percent of estimated women and men beneficiaries.

■■■■■	Predominantly men (e.g. 80 per cent or more men)
■■■■■	50 per cent - 79 per cent men
■■■■■	Broadly gender-balanced
■■■■■	50 per cent - 79 per cent women
■■■■■	Predominantly women (e.g. 80 per cent or more women)

There is also a graph to show estimated beneficiaries by income group and broad age categories.

²⁷ Available at <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/gba-summary-economic-response-plan.html>

Canada’s example shows that policies can disaggregate their expected beneficiaries by gender and other relevant population groups. It also shows that gender can be incorporated in different stages of the policy cycle.

The following section compares the availability of procurement data of Georgia and its relation to COVID-related procedures.

4.3.3.3 North Macedonia

North Macedonia disclosed COVID-related payments to beneficiaries, including a six-digit account number for each beneficiary.

The screenshot shows a web interface for 'FINANCIAL TRANSPARENCY' with a navigation menu including 'DONATIONS', 'BUDGETS', and 'PROCUREMENT'. Below the menu, there is a table with four rows of transaction data. Each row includes a date (13.05.2020), the entity (GOVERNMENT OF REPUBLIC OF MACEDONIA), a description of the procurement, the amount (14,500.00 D or 11,750.00 D), a reference number (44497 D), a status (PS), and a code (Code 15).

Date	Entity	Description	Amount (D)	Reference	Status	Code
13.05.2020	GOVERNMENT OF REPUBLIC OF MACEDONIA	FINANCIJSKI DOCEL: IMPORT EXPORT SUPARANDI	14,500.00 D	44497 D	PS	Code 15
13.05.2020	GOVERNMENT OF REPUBLIC OF MACEDONIA	GARDENA PROJEKT DOCEL: VEVCANI STRUGA	14,500.00 D	44497 D	PS	Code 15
13.05.2020	GOVERNMENT OF REPUBLIC OF MACEDONIA	EL: BO: 5411000E: SHODJE	11,750.00 D	44497 D	PS	Code 15
13.05.2020	GOVERNMENT OF REPUBLIC OF MACEDONIA	CRNOFT DOCEL: STRUGA	11,750.00 D	44497 D	PS	Code 15

4.4 Transparency on COVID-19 related procurement

As for the transparency of public procurement, State Procurement Agency runs the Unified Electronic System of Public Procurement – <https://tenders.procurement.gov.ge/login.php>, through which electronic procurements are conducted. Information is available and updated on the portal daily. This system is a significant achievement towards fighting corruption and ensuring transparency of public procurement.

Although, agency publishes detailed public procurement information for every single procurement, it continues to work business as usual manner. The Agency does not publish information separately for procurements related to the implementation of emergency fiscal policy packages on the portal. COVID-19 related procurements are not identified/”tagged” and cannot be filtered using keyword or search filters on the procurement portal.

It should be noted that summarized information about COVID-19 related procurements made by simplified procurement procedures is available in the 2020 performance report²⁸ of the Agency. The report also gives information about COVID-19 related consolidated tenders according to the object of purchase, quantity, initial total cost and economy.

²⁸ <http://procurement.gov.ge/Files/ShowFiles?id=19539b18-4d67-42d9-80a0-12b91622ca28>

Georgia's procurement legislation is similar to other countries, for example in the West Balkan region, where:

- Serbia's current procurement law allows conducting a procedure without publishing a notice if an extreme urgency (caused by events not produced by the government actions) makes it impossible to act within the time limits set on open, restricted, or competitive procurement procedures.
- North Macedonia's law allows procedures without an announcement in case of an urgency unrelated to the operations of the contracting authority.
- BIH also allows procedures without announcement in case of an urgent situation not caused by the contracting authority's actions. The law also makes an exception due to special security measures.

Implementation gap: Public procurements

The regulatory framework does not consider requirements to provide information regarding emergency-related procurements separately. Although information about every single procurement is uploaded on the procurement portal (www.spa.ge), COVID-19 related procurements can not be filtered or tracked. However, summarized information on public procurement in the COVID-19 context is available in the 2020 performance report of the Agency.

The following section will show how other countries disclosed procurement procedures related to COVID-19.

4.4.1 International Practices

This section shows regional and international practices related to specifying COVID-19 procurement procedures. The images were retrieved directly from the country website and were translated to English using Google Chrome's translator.

4.4.1.1 Ukraine

Ukraine's national procurement system "ProZorro"²⁹ allows filtering COVID-19 procedures by their status.

²⁹ Available at <https://prozorro.gov.ua/en>



Each procedure has relevant procurement information such as the procuring entity's data, the expected value of the contract, the supplier's name, and the price of items per unit.

Disclosure protocol

Print the tender opening protocol [PDF](#) • [HTML](#)

What to do after winning the auction

Participant	Resolution	Proposition	Published
PE VKF "Skyinvest" # 30765625	Winner	1 237 117.00 UAH	31 August 2021 - 15:45

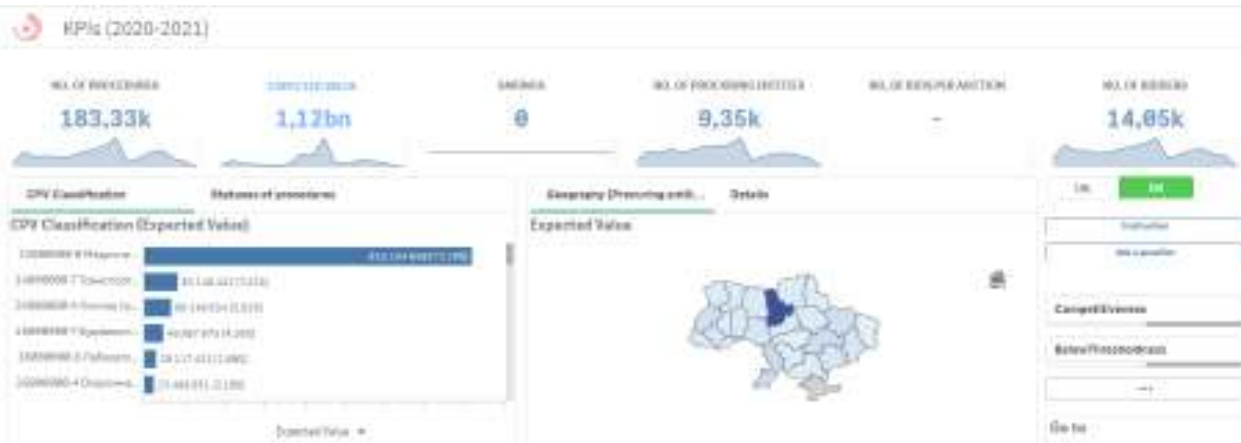
Prices per unit:

Specific name of the subject of procurement	Number	Units of measurement	Price per unit
Adrenaline m.d / in. 1.0 mg / ml amp. 1 ml №10	300	pack.	67.65 UAH
Atropine m.d / in. 0.1% amp. 1 ml №10	300	pack.	45.32 UAH
Glucose distretz inf. 5% bott. 200 ml p / e	800	fab.	18.70 UAH

Procedures also have the option of reporting violation to the procurement legislation.



ProZorro also has a business intelligence application³⁰ that shows different dashboards with relevant procurement statistics that can be filtered by COVID-19 procedures.



There are dashboards for key stages and actors such as tender/lots, procuring entities, and bidders. The former dashboard shows the bidder's name and relevant data such as the number and value of bids, the number and value of winning bids, and the current value of contracts. The data in each dashboard can be exported in xlsx format.

³⁰ Available at <https://bi.prozorro.org>

number	SI	description	PL	number of lots	contract total value	number of lots	contract total value	number of procurements	contract total value	number of lots	contract total value
Total				188327	1.139.893.838,84	383.837	2.086.106.800,78	89328	1.88327	1.139.893.838,84	
Unidad de Compra "Medical Care" (MTC) 14232395	Yes			3.257	14.254.241,95	5.027	14.255.428,92	574	3.257	14.254.241,95	
OC "Unidad de Compra" 38297734	Yes			1.445	9.335.893,28	1.445	9.335.991,31	234	1.445	9.335.893,28	
Unidad de Compra 4431047018981-411107	Discontinued			3.811	18.444.001,95	7.317	18.444.001,95	887	3.811	18.444.001,95	
OC "Unidad de Compra" 11750810	Discontinued			1.633	3.224.285,15	1.633	3.224.285,15	333	1.633	3.224.285,15	
Unidad de Compra 11750810	Yes			1.488	1.238.794,09	1.488	1.238.851,89	129	1.488	1.238.794,09	
Unidad de Compra 11750810	Discontinued			1.394	8.784.700,38	1.394	8.784.700,38	466	1.394	8.784.700,38	

Ukraine exemplifies that the connection may be done using tags and that data may be enhanced by turning data into information through web applications and visualizations.

4.4.1.2 Paraguay

Paraguay has a centralized website (available at <https://www.contrataciones.gov.py>) that allows searching relevant information from the whole procurement process. Tender and contracts search engines allow filtering information by a COVID-19 tag, besides other concepts from the procurement phase.

Date from:

Date Until:

Date Type:
 [Select an option]

Supplier:

Contract Status:
 [Select an option]

Filter by relevant concepts from the contract phase, such as the supplier's name, date of the contract's signature, or its status.

- the criteria entered or perform a search with fe
- ✓ If you are looking for information about proces please send a request via the [Help Desk](#) or th enabled for this purpose.
 - ✓ Check the spelling of your search
 - ✓ Try other more general words
 - ✓ Try different words that mean the same thing
 - ✓ Expand your search using fewer words

Advanced Search Criteria

COVID 19

covid

Contract Code (CC):



COVID-19 tag

The website shows relevant data of the contract, and information allows linking it to the tender stage.

Contract Data

Special features

Simultaneous Supply Open Contract COVID-19 Auction

Supplier:	BIOTENG SA	RUC:	80035226-2
Contract administrator:	Nancy acosta garay	Resolution Date:	04-05-2021 - 12:00:00
Contract Code (CC):	LP-12003-21-200027	CC issuance:	08-08-2021 - 16:11:01
Amount Awarded:	\$ 397,099,400	Contract number:	61/2021
Contract Signature Date:	03-06-2021	Term of the Contract:	2021-12-31
Execution Start Date:	03-06-2021	Execution End Date:	12-31-2021
Total Paid for the Contract:	\$ 0	Total Paid (transfer / check) to Provider:	\$ 0

Tender Data

Bid ID: 386036 An identifier that allows linking the contract to the tender stage.

Bid Name: ACQUISITION OF MEDICINES FOR COVID-19 TREATMENT

The contract has detailed data about the amount and quantity of the items awarded. It also has relevant procurement process documents available for download and information about the contract's implementation stage.

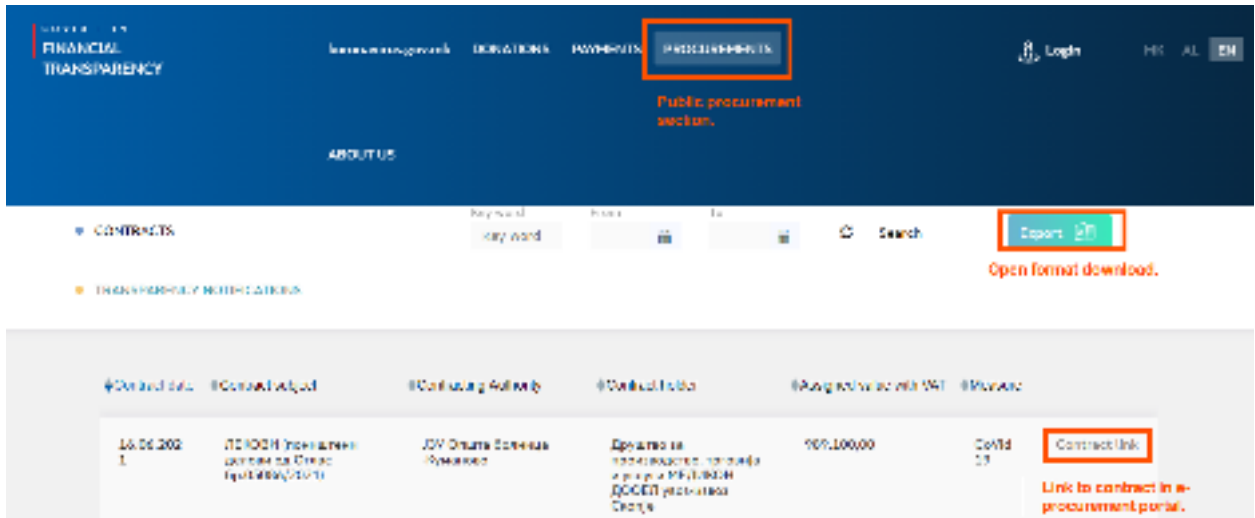


Furthermore, the website has an open data section where information from the procurement process is available in CSV format and through an API and visualizations. Paraguay uses the [Open Contracting Data Standard](#) to publish its procurement data.

Paraguay procurement portal exemplifies how to disclose public procurement data, including relevant, disaggregated, and linked information for each of the procedure stages.

4.4.1.3 North Macedonia

North Macedonia was the only government covered by this assessment to publish a COVID-19 specific website with key variables for more than six thousand pandemic-related contracts. The website allows downloading Excel files and links contracts with the e-procurement portal.



The e-procurement portal has additional information on the tender and the award stages, such as the tendered lots, number of bidders, highest and lowest bids, and the award criteria.



The following section compares information findability and openness in all of the analyzed governments. It also provides some guidance and recommendations on enhancing transparency during emergencies such as the COVID-19 pandemic.

4.5 Information accessibility

These datapoints were obtained from the researcher’s answers to the question: “Please rank from 1 to 9, within the parenthesis, which was the easier (1) to harder (9) topic to research”. This was included as “findability” or “searchability” are common measures for

effective access to information on digital platforms, regardless of what can be found by the public officials in charge of publication, the target audience for the information should be able to find it without help. In this case, the researchers are highly trained and interested individuals, so by looking at their perceptions we can approximate a certain level of findability.

This type of methodology has been largely used by private sector outreach efforts and user-center design initiatives but has also been used by open data assessments such as the [Open Data Barometer](#), or by countries' governments such as the Brazilian, in the case of the redesign of their Fiscal Transparency Portal, and the Mexican, in the case of the co-creative process for the design of their Extractive Industries Initiative Portal.

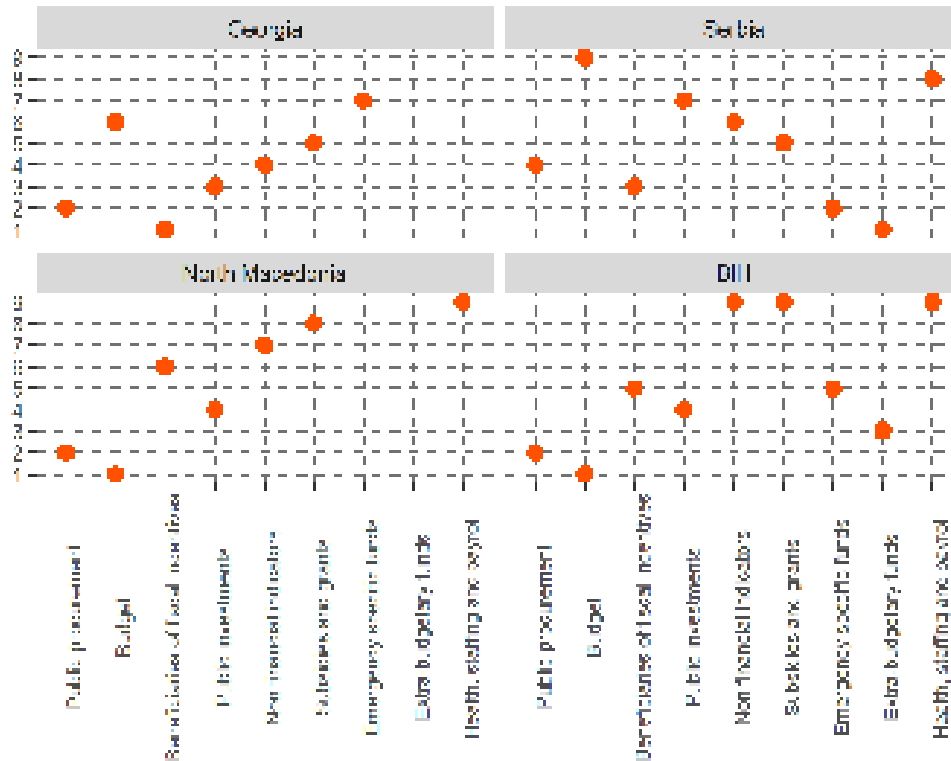
It is worth noting that most of Georgia's information proceeded from a few sources available on easily identifiable web pages. The researcher answered all sections using the government's Anti-Crisis Plan, the 2020 State Budget Law, and the same year's Budget Execution Report. Some additional sources were used, such as the government's Procuring Agency and the Treasury's portals.

The Budget topic was the second most hard topic to find. Even though all budget-related documentation was easily accessible on the Ministry of Finance's webpage and the COVID-19 information was included on a specific Annex, comparisons between the original and amended budget had to be done manually, which is time-consuming and prone to error.

The Emergency-specific funds topic was the most difficult. Although Georgia created COVID-19 specific programs under three government institutions, the criteria used to define COVID-19 spending is not clear.

Georgia has several similarities with the Balkan region countries, which can be seen in the following graph.

Graph 1. Findability of information by topic and country



Source: GIFT's analysis of questionnaires provided by the World Bank's and GIFT's STCs.

The Health, staffing, and payroll topic was among the most difficult in all of the countries. Regarding Georgia, all questions from this topic were “Not possible to know.” In contrast, Public Procurement was one of the easiest topics to find in all countries.

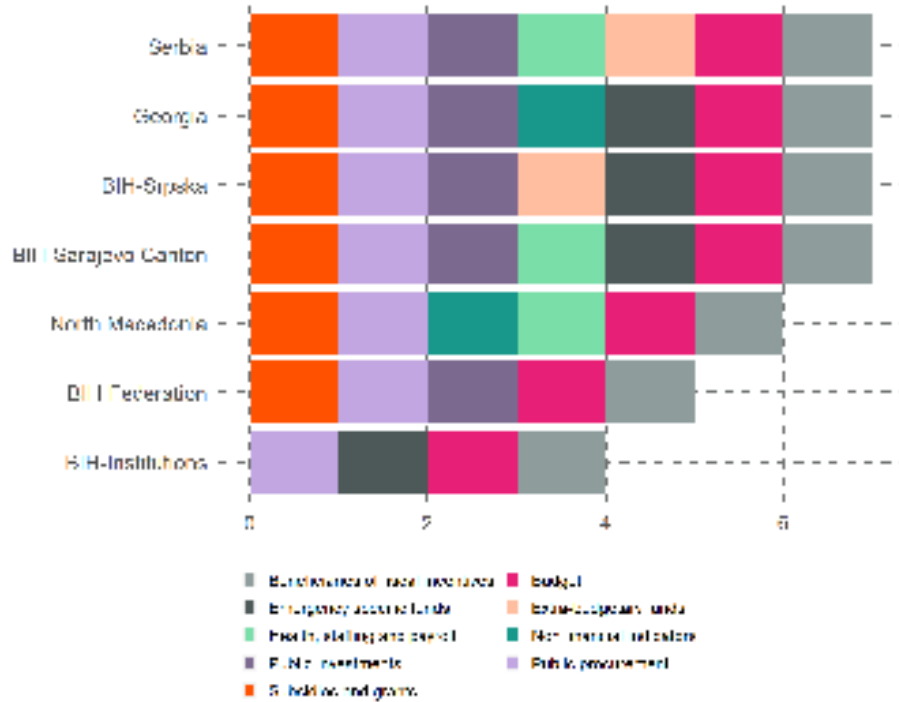
The Budget topic had a similar score in Georgia and Serbia. It is worth noting that the researcher from the latter country also had to compare budgets manually.

4.5.1 Data and open formats

Georgia published on every topic covered by the Information Analysis questionnaire, except for the Staffing and payroll for medical and emergency response related staff and the Trust Funds or Extra-budgetary Funds topics. Information about the former topic was not possible to know, while the latter didn't apply since there were no extra-budgetary funds involved in Georgia's emergency response measures.

Georgia published a similar number of topics than the countries analyzed in the Balkan region.

Graph 2. Availability of information by topic*

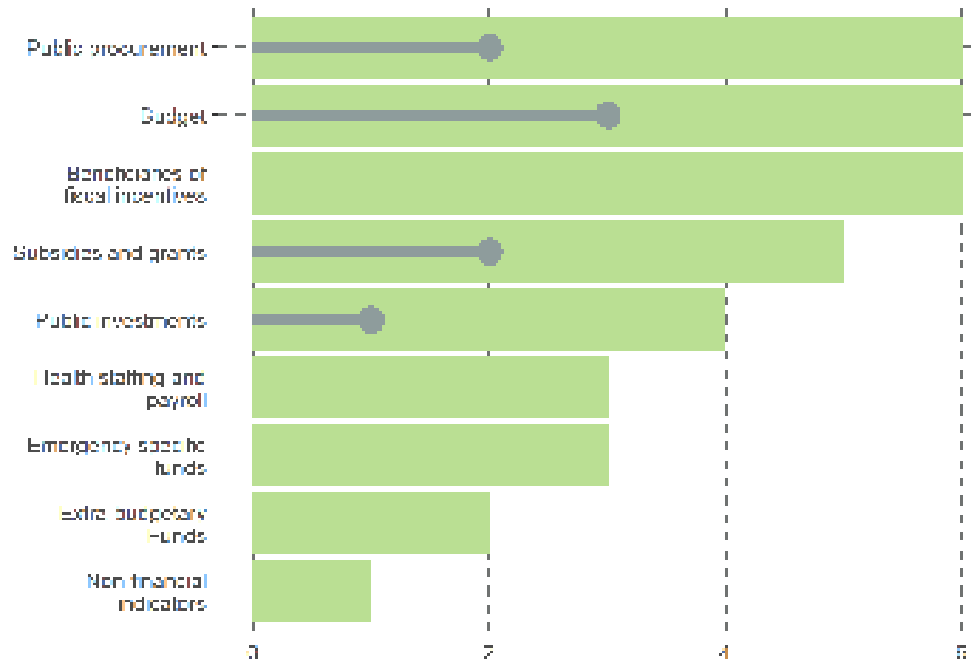


*Bosnia and Herzegovina/BIH-Institutions does include public investments in their budget, but it doesn't appear since there was no budget rebalance or changes in 2020. Source: GIFT's analysis of questionnaires provided by the World Bank's and GIFT's STCs.

Georgia didn't publish any of these documents in machine-readable formats. Even though the country has a national open data platform, it only has 173 datasets, and it hasn't been updated since the first quarter of 2020. Also, Georgia disclosed procurement data (with the support of the World Bank and the Open Government Partnership) following the Open Contracting Data Standard. However, it stopped updating in 2020, and data in JSON formats are only available until 2019.

The analyzed governments from the Balkans region had a better performance on this matter since they disclosed open formats on several of the topics.

Graph 3. Availability of information in machine-readable formats in the Balkans region*



*Bars refer to the number of governments that published information by topic, and lines refer to the number of governments that disclosed the data in machine-readable formats.

Source: GIFT's analysis of questionnaires provided by the World Bank's and GIFT's STCs.

Implementation gap: Access to Information Law

Georgia has an access to information law called the General Administrative Code of Georgia that allows requesting information to public institutions. The Code covers the national, as well as autonomous and local governments. The specific information that must be proactively published is established in different regulations for the national and the local governments.

However, these regulations don't oblige government institutions to publish information in machine-readable formats in Georgia's national open data platform. The country has a Data Exchange Agency (DEA) that establishes standards and procedures to upload data to the national platform, but it can't require government institutions to disclose open data.

As a result, the platform only has 173 datasets and was last updated in the first quarter of 2020, and there is no regularly updated COVID-19 fiscal data available.

4.6 Public Participation

With a score of 81, Georgia ranks fifth place out of 117 countries in the Open Budget Index 2019. However, the country's Public Participation was only 28 out of 100. There are limited opportunities for participation during the budget's approval process, adequate during its audit, but none during its formulation and implementation.

To address these issues, Georgia’s Ministry of Finance created a portal for citizens to participate in the budget process (available at <https://ebtps.mof.ge/>). However, the platform still needs improvement and diffusion, so citizens are more aware of it as well as the scope of their participation.

The following sections show international experiences that can help Georgia establish citizen participation practices.

4.6.1 International practices

4.6.1.1 South Africa

South Africa has a civil society and government collaboration initiative called Asivikelane, which means “Let’s protect one another” in Zulu. The Asivikelane initiative (available at <https://asivikelane.org/>) collects data from informal settlement residents in South Africa’s major cities about access to basic services such as water, clean toilets, waste removal, and health. The initiative monitors accessibility and gives a score by settlement based on responses from the residents.



Their webpage provides downloadable reports in pdf and machine-readable formats.

Non-Metros: in release thirteen, some municipalities have responded, but access to water and sanitation remains limited.



The Asivikelane initiative also monitors health-related indicators, such as time spent on a clinic before receiving attention.

ON YOUR MOST RECENT CLINIC VISIT IN THE LAST MONTH...

CLINIC NAME	...WERE YOU ASSISTED WITHIN 2 HOURS BY A HEALTH CARE PROVIDER?	...DID YOU SPEND LESS THAN 3 HOURS IN TOTAL AT THE CLINIC?	...IF YOU NEEDED MEDICATION, WAS THE MEDICINE AVAILABLE FOR YOU ON THE DAY?
THEMBALETHU	●	●	●
NEWLANDS	●	●	●
POTSDAM	●	●	●
NEEDSCAMP	●	●	●
NCERA	●	●	●
MPONGO	●	●	●
TWECU	●	●	●
OPENSHAW	●	●	●
ZIKHOVA	●	●	●
MASIPHILE	●	●	●

The initiative has already improved access to basic services. Nonetheless, Asivikelane continues monitoring to voice informal settlements residents' issues and concerns.

20 October 2022

The first 100 days after elections are crucial. Asivikelane 22 looks at what new municipalities should focus on to improve basic services in informal settlements.

Download the PDF

Download the data



The South African experience shows that civil society and government can collaborate to monitor public services and improve their accessibility. The participation of those directly affected by a problem is vital to ensure that resources are used to tackle real issues.

4.6.1.2 Chile

In January 2020, Chile's Ministry of Finance set up a consultative body called "Comisión de Gasto Público" (available at <https://comisiongastopublico.cl/>) to enhance transparency and accountability and improve public spending efficiency.

The consultative body's members come from different backgrounds, such as civil society, universities, and the private sector. Between their activities, the "Comisión de Gasto Público" has produced several proposals and evaluation documents on different topics such as public spending or transparency during the COVID-19 health crisis.

Recommendations and Documents

- 07-06-2020
Final document - PUBLIC EXPENDITURE COMMISSION FINAL REPORT
- 07-05-2020
Compendium - 2020 PUBLIC EXPENDITURE COMMISSION
- 12-02-2020
International Study - INTERNATIONAL COMPARATIVE EVALUATION AND RECOMMENDATIONS FOR THE PUBLIC EXPENDITURE COMMISSION (CITE) TO IMPROVE TRANSPARENCY, QUALITY AND THE IMPACT OF PUBLIC EXPENDITURE IN CHILE
- 07-01-2020
Recommendation 3 - UNDERSTANDING FRAMEWORK FOR THE EMERGENCY PLAN FOR THE PROTECTION OF FAMILY INCOME AND THE ECONOMIC AND EMPLOYMENT REACTIVATION
- 05-08-2020
Working Document 1 - ADJUSTED ZERO BASE BUDGET PROPOSED BY THE EXECUTIVE
- 01-08-2020
Recommendation 2 - INFORMATION TRANSPARENCY AND PUBLIC EXPENDITURE AUDIT IN THE CONTEXT OF THE COVID-19 HEALTH CRISIS

The consultative body also surveyed citizens to increase participation in the improvement of public spending.



In January 2021, The “Comisión de Gasto Público” elaborated a final report with recommendations about the efficiency and effectiveness of public spending, transparency, and participation.



PUBLIC EXPENDITURE COMMISSION FINAL REPORT

[REPORT DOWNLOAD](#) ▶

The Chilean experience shows that citizen participation can produce quality data, analysis, and recommendations to improve public spending and fiscal transparency.

4.6.1.3 Philippines

Between October 8 and December 10 of 2020, the government of Philippines organized a series of virtual town hall meetings named Daygaw, for citizens to dialogue with government officials on different topics such as labor, unemployment, agriculture, and other issues related to the COVID-19 health crisis.

DATE	TIME	DAY	TOPIC
OCT. 08	2:00 - 4:30 PM	THURSDAY	USAPANG EDUKASYON
OCT. 15	2:00 - 4:30 PM	THURSDAY	USAPANG TRABAHO
OCT. 22	2:00 - 4:30 PM	THURSDAY	USAPANG OFW
OCT. 29	2:00 - 4:30 PM	THURSDAY	USAPANG AGRI
NOV. 12	2:00 - 4:30 PM	THURSDAY	USAPANG AYUDA
NOV. 19	2:00 - 4:30 PM	THURSDAY	USAPANG STIMULUS
NOV. 26	2:00 - 4:30 PM	THURSDAY	USAPANG NATIONAL ID
DEC. 03	2:00 - 4:30 PM	THURSDAY	USAPANG PPE, TEST KITS
DEC. 10	2:00 - 4:30 PM	THURSDAY	USAPANG TRABAHO

These virtual dialogues had the participation of citizens, non-government organizations, and government agencies such as the Department of the Interior and Local Government (DILG), the Department of Budget and Management, and the Presidential Communications Operations Office.

DILG uploaded the virtual meetings to their Youtube page (available at https://www.youtube.com/channel/Ucp9PDpjBpF8Dxcx63FLPj_w), where some sessions from 2021 are already available.



Phillippine’s experience shows that government can use existing digital tools to address relevant citizens’ issues and concerns through open and direct dialogue.

4.7 Subnational Level

Georgia’s national government shares a similar legal framework with the autonomous and the local governments. Out of six types of laws analyzed by the legal framework questionnaire, four of them also cover the subnational level of government.

Table 1. Laws by coverage

Covers subnational governments	Doesn’t cover subnational governments
Budget Law	Fiscal Law
Procurement Law	Open data law, directive, strategy
State aid law	
Access to information Law	

Source: GIFT’s analysis of questionnaires provided by the World Bank’s STCs.

Therefore, most of the national government’s fiscal transparency issues also apply to the local governments. Some examples are that the state aid law doesn’t have transparency measures for beneficiaries, benefits, and amounts or that there is no national regulation that incentivizes government institutions to publish information in machine-readable formats.

Regarding open data, two local governments completed an Open Government Partnership commitment to developing open data strategies. Both municipalities established procedures for proactively publishing information, defined open formats, and disclosed budgets in machine-readable formats. However, these were local commitments that don’t apply to all of the subnational governments.

It is also worth noting that Georgia’s Fiscal Law only covers the national level of government. Over the past decade, Georgia has implemented Public Finance Management (PFM) reforms to improve its PFM system and the transparency of public finances. Some of the reforms include:

- An integrated system of PFM.
- The introduction of program budgeting.
- The use of the Government Finance Statistics Manual.
- The implementation of a unified electronic system of public procurement.

Since the national fiscal law doesn’t cover the subnational level, local governments must implement laws or regulations that are consistent with these improvements.

Georgia’s Budget Code only establishes procedures for the subnational level, but they can use their reserve funds and decide how to allocate resources from them, so it is relevant that these governments also disclose information related to their COVID-spending. The following section shows examples of transparency initiatives developed by subnational governments in other countries.

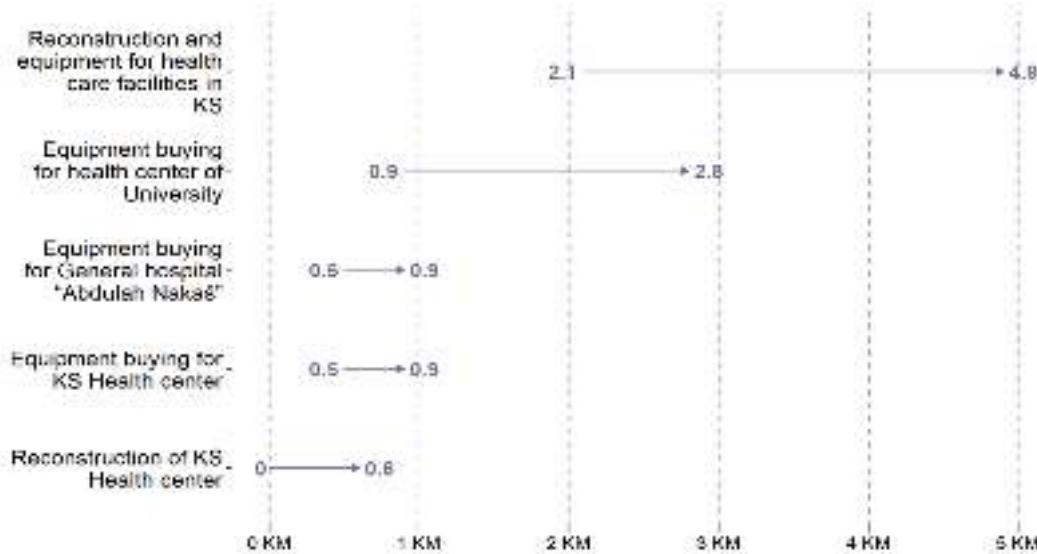
4.7.1 International practices

4.7.1.1 Canton Sarajevo

Sarajevo Canton is one of the subnational governments from Bosnia and Herzegovina. This government experience is relevant since it published at least some information on seven out of nine COVID-19 transparency topics (See graph 3). The current section doesn't review all of them, but it highlights those practices that were considered relevant because they constituted an exception against the experience of other governments from the region. The practices also provide an example of how to disclose relevant and usable information.

This government was the only one in the Balkans region where it was easy to identify COVID-related changes in public investments in the health, education, and civil protection areas. It is worth noting that it was not possible to do so in the national level governments of the country.

Graph 4. Increases in Sarajevo Canton health investments (amounts in millions) in 2020



Source: GIFT's analysis of questionnaires provided by the World Bank's STCs.

In Sarajevo Canton, it was possible to locate two grants related to education. The first one consists of transfers to NGO assistance services in education, and the second one in investment in equipment for the “electronic school diary” project. Also, there was a new investment in civil protection equipment and an increase in buying goods reserves.

This government also has a register of public procurements on its Anti-corruption Agency web (available at <https://www.anticorruptiks.com/registar-javnih-nabavki>). This register is voluntary and additional to the legal requirements from the Bosnia and Herzegovina procurement law (which also applies to the Sarajevo Canton).

Register of Public Procurement Data of Sarajevo Canton Analysis

subject of procurement:

stage of the procedure:

Contract firm:

APPLY FILTERS

subject	Name of the Institution	Stage of the procedure	Type of procedure	Type of contract	Contracted firm	Min amount (BAM)	Contract amount (BAM)	Date of publication	Date of contract
HR 17/2020 - Procurement of equipment for remote control and monitoring system (SCAD ...	QIP Topane d.o.o. Sarajevo	Tendering and req. for contract	Open procedure	New contract		110.000,00	110.000,00	25.08.2020	
Procurement of equipment	KIP Sarajevo d.o.o. Sarajevo	Procurement contract signed	Competitive requirement	New contract	IPK SARAJEVO SARAJEVO	40.000,00	110.000,00	21.08.2020	24.08.2021
Maintenance of servers, printers, PCs, monitors and information systems	KIP Sarajevo d.o.o. Sarajevo	Procurement contract signed	Competitive requirement	New contract		50.000,00	110.000,00	26.08.2020	
...	KIP Sarajevo d.o.o. Sarajevo	Procurement contract signed	Open procedure	New contract		40.000,00	110.000,00	21.08.2020	

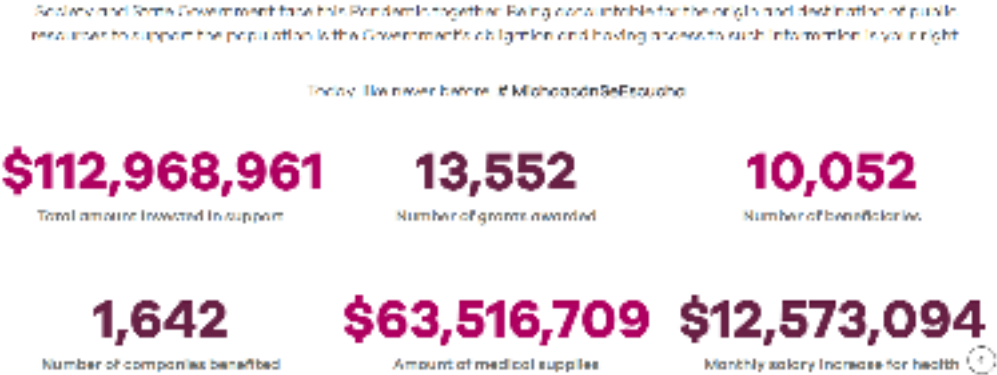
The Sarajevo Canton experience shows that subnational governments can disclose relevant COVID-related information. Disclosure can be proactive, going further than what national coverage laws mandate.

4.7.1.2 Michoacán

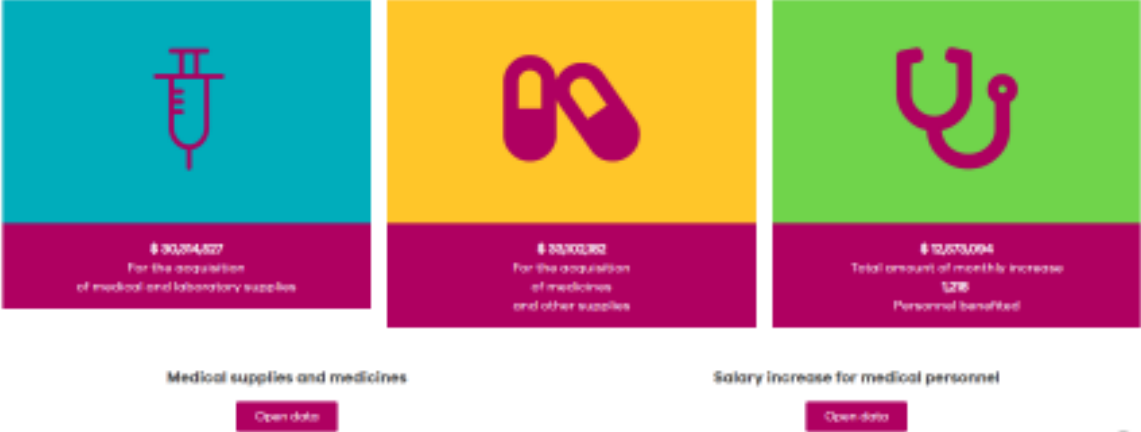
Michoacán is one of the 32 states that divide Mexico. Each of these states is autonomous but belongs to the Mexican republic and shares a common legal framework with the national government on relevant topics such as the right of access to information or government accounting.

As in Georgia, Mexico’s national law doesn’t oblige Michoacán or any other local government to disclose information in specific formats. However, the state of Michoacán developed a budget transparency platform (available at <http://infocovid.michoacan.gob.mx/transparencia-presupuestaria/>) focused on COVID-

related spending. The platform shows amounts spent, the number of beneficiaries, and the total increase in the monthly salary of health personnel.



It also has specific sections that disaggregate information about monetary support, tax relief measures, health equipment spending, and other measures even further.



The platform also has an open data section with datasets available for download in CSV and XLSX formats. All of them include a data dictionary to explain their variables.

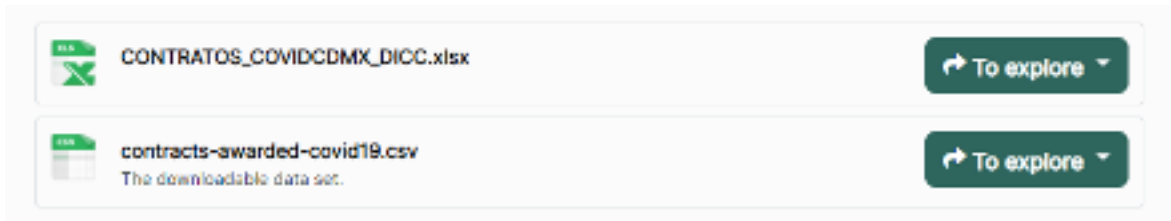
Open data

Name	Description	Data	Dictionary	Source	Status Update	Date update
TAX SUPPORTS						
100% Payroll Tax Subsidy	Information on support requested and granted to taxpayers regarding 100% subsidies to the Tax on Expenditures for Remunerations for Personal Work Rendered Under the Direction and Dependence of an Employer (Payroll Tax).	XLSX CSV	XLSX	Secretary of Finance and Administration	Active	07/09/20
Forgiveness of fines for late payments of vehicle rights	Information on the forgiveness of 100% of the fines and surcharges in the payment of vehicle rights referred to in article 105 of the Finance Law of the State of Michoacán de Ocampo.	XLSX CSV	XLSX	Secretary of Finance and Administration	Active	07/09/20

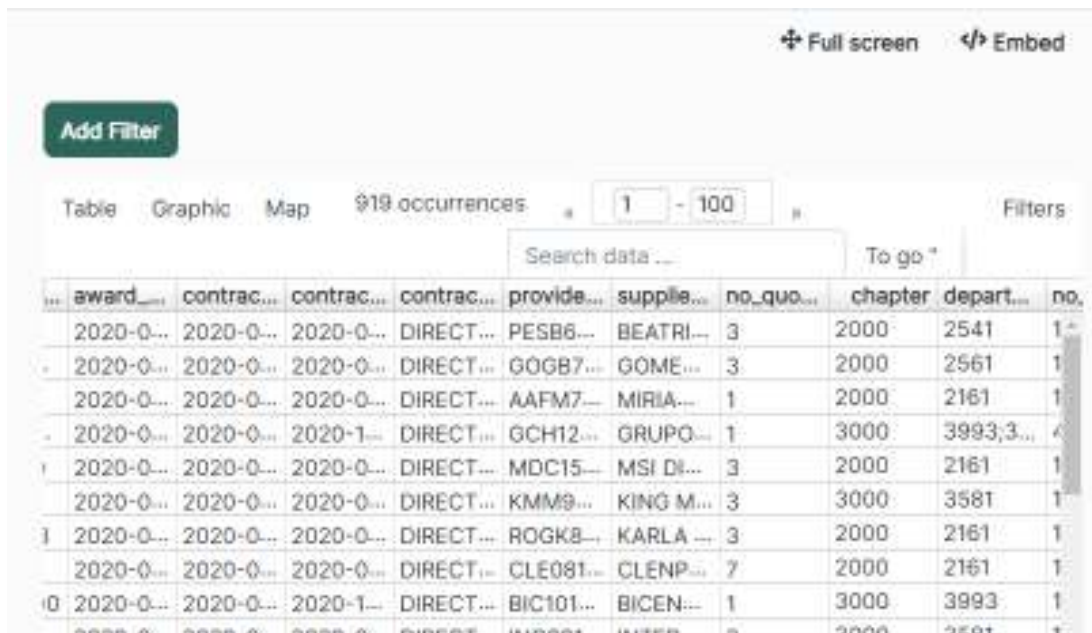
The Michoacan practice shows that local governments can develop transparency platforms to provide relevant COVID-related spending data in open and machine-readable formats.

4.7.1.3 Mexico City

Mexico City is another of the 32 autonomous states of Mexico and one of the biggest local governments in the world. This local government has an open data platform where it created a specific section for COVID-related contracts (available at <https://datos.cdmx.gob.mx/dataset/contratos-adjudicados-covid19>). The webpage includes a data dictionary as well as a bulk download in CSV format.



The platform allows to add filters and explore the data without downloading it. The dataset includes relevant procurement variables such as the procuring entity, the identifier, description and amount of the contract, the date of the award, and the supplier's name. It also has a justification variable that further explains the relationship between the contract and COVID-19.



award...	contrac...	contrac...	contrac...	provide...	supplie...	no_quo...	chapter	depart...	no.
2020-0...	2020-0...	2020-0...	DIRECT...	PESB6...	BEATRI...	3	2000	2541	1
2020-0...	2020-0...	2020-0...	DIRECT...	GÖGB7...	GOME...	3	2000	2561	1
2020-0...	2020-0...	2020-0...	DIRECT...	AAF7...	MIRIA...	1	2000	2161	1
2020-0...	2020-0...	2020-1...	DIRECT...	GCH12...	GRUPO...	1	3000	3993,3...	1
2020-0...	2020-0...	2020-0...	DIRECT...	MDC15...	MSI DI...	3	2000	2161	1
2020-0...	2020-0...	2020-0...	DIRECT...	KMM9...	KING M...	3	3000	3581	1
2020-0...	2020-0...	2020-0...	DIRECT...	ROGK8...	KARLA ...	3	2000	2161	1
2020-0...	2020-0...	2020-0...	DIRECT...	CLE081...	CLENP...	7	2000	2161	1
2020-0...	2020-0...	2020-1...	DIRECT...	BIC101...	BICEN...	1	3000	3993	1

Mexico City's practice shows that transparency improves by disclosing procurement data related to COVID-19 in machine-readable formats. It also shows that local governments don't need to develop new platforms dedicated to COVID-19 but can take advantage of existing websites.

5. Guidance and recommendations

Considering the above-mentioned findings and contrasting them with experiences around the world, the following recommendations intend to enhance fiscal transparency in emergency responses. *For a quick framing of the subject before going into the recommendations, please refer to the [Executive Summary](#).*

Transparency on monitoring COVID-19 expenses

- Besides tracking spending, it is necessary to monitor its performance through non-financial indicators. **These tools can create conditions to eventually measure the impact of emergency response measures and evaluate their efficiency and effectiveness.**
 - o Georgia should disclose non-financial indicators.
 - o Identifying the specific budget programs that funded emergency responses can be a good start. Georgia should develop or use existing non-financial indicators for these programs to track performance and impact more effectively.

On addressing efficiency and inclusivity

- **The pandemic may affect some groups more than others, so governments should disclose the measures used to support the most vulnerable. Georgia needs to track better the effects and the impact of emergency responses on minorities and vulnerable groups.**
 - o The government of Georgia should disclose specific data on the support given to poor beneficiaries.
 - o Information published by the government could include amounts per beneficiary and disaggregation by gender.
 - o Information should include non-financial indicators regarding population coverage, to track performance on the support given and its impact.

Transparency on COVID-19 responses

- Budget rebalances and emergency fiscal policy measures were essential tools to inform COVID-related spending. **However, published documents need to improve the trackability of the resources they inform over time. Therefore, budget documents should include variables for citizens to understand changes between planned and each rebalanced amount.**

Participants of the in-person presentation of the draft version of this document highlighted that this should be accompanied with a strategy that addresses the communication and dissemination issues when it comes to budget information.

In their view, this could be done by engaging national and local CSOs and other relevant stakeholders, as well as by simplifying the presentation of the information and providing tools that will allow for user-oriented publication of said information.

- **All the disclosed documentation should include relevant budget classifications to provide a complete and coherent picture of spending.**

Information findability and open formats

- **Georgia should take advantage of existing websites to disclose COVID-spending information.**
 - o Georgia already has a COVID-related website (available at www.stopcov.ge) that provides information about detecting and preventing the disease, as well as statistics about its evolution and measures taken to battle it. The website already publishes the anti-crisis plans, so it can add a section to explain COVID-related spending. Georgia already publishes relevant information in budget documents, so existing information can be re-used in a more interactive and user-friendly manner.
 - o Georgia also has a national open data platform (available at <http://www.data.gov.ge>). The website should include a COVID-19 section where all related datasets are readily available.
 - o Georgia should update its procurement data following the Open Contracting Data Standard (available at www.opendata.spa.ge but currently not working or updating).
 - o Participants of the in person event highlighted that once information is disclosed openly, it is also important to have clarity on the level of “confidence” or “quality” of the data disclosed.
- **Available data should be more accessible.**
 - o Georgia publishes most of the relevant variables for COVID-spending transparency in its budget documents. However, all of the information is disclosed in PDF format, so data is hard to extract and exploit. Therefore, Georgia should that same information in open and machine-readable formats such as CSV, XLSX, or JSON.
 - o Georgia should publish open data following international data standardization mechanisms. The country already has experience using the Open Contracting Data Standard.
- **Legal framework should be enforceable to ensure quality and enforce publishing of the fiscal data and information.**
 - o Even though Georgia has the platforms, publications don't seem to be periodic or reliable, so regulation is required to institutionalize the use of open data instead of relying on the will of government institutions. A robust legal framework could ensure the availability of regularly updated fiscal data, especially under emergencies such as the COVID-19 health crisis.

Transparency on COVID-19 related procurement

- **Amendments in the legal framework of public procurement should be initiated to enable capturing COVID-19 related procurements.**
 - Additional requirements should be defined for the spending agencies to separately indicate regarding COVID-19 related procurements, which will enable State Procurement Agency to identify COVID-19 related procurements and provide additional functionality to filter such procurements using keyword or search filters on the procurement portal.

Public Participation

- **Georgia should add new mechanisms to its public participation practices to involve more citizens and tackle more issues.**
 - The country can establish practices of asking citizens directly on specific issues to develop a policy strategy or to define if the problem is already solved. The South African experience shows that asking those directly affected by a problem can help to improve public services.
 - Georgia should seek the participation of academics, non-government organizations, and the private sector. The Chilean experience shows that consultative bodies can produce high-quality analyses and public policy recommendations.
 - Georgia should use existing digital tools to organize dialogues with its citizens on specific matters and issues and publish them on the internet. Phillipine's experience shows that creating spaces for free dialogue can increase participation and that platforms as Youtube can serve to mainstream these practices.
 - The Global Initiative for Fiscal Transparency can arrange meetings to collaborate and share ideas between the countries since it has a strong presence in South Africa, Chile, and Phillipines.

Subnational Level

- **Subnational governments could be part of a national strategy to increase the use of open data and improve fiscal transparency.**
 - National coverage laws should add measures to ensure fiscal transparency and open data on different topics such as budget, state aid, and emergency response.
 - A robust legal framework to ensure (or at least incentivize) the use of open data should also cover autonomous and local governments in Georgia.

- All subnational governments should develop their open data strategies to define specific publishing procedures, standards, and formats for the data.
 - Local governments should develop their emergency response websites or open data platforms, using tools to present information interactively and in a user-friendly manner. URLs to all local web pages can be concentrated in a national website to make them easy to find.
- **Subnational laws or regulations related to PFM should be consistent with the practices implemented on the national level.**
- Georgia's national government has implemented PFM improvements such as program budgeting and international classification standards for classifying the budget. The autonomous and local governments should also implement these improvements in their respective jurisdictions.