



PARLIAMENT'S ROLE IN EMERGENCY FISCAL POLICY: Lessons Learned for Emergency Planning



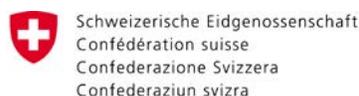
Report from the
House Democracy
Partnership and
Swiss Agency for
Development and
Cooperation

Researched and
prepared by
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Swiss Agency for Development
and Cooperation SDC





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LIST OF ACRONYMS USED

APR	Annual percentage rate (for loans)
ECPRD	European Centre for Parliamentary Research and Documentation
EU	European Union
FY	Fiscal Year (October 01—September 30)
HDP	House Democracy Partnership (US Congress)
HOR	House of Representatives (US Congress)
IFIs	Independent Financial Institutions (created after 2007 global financial crisis)
IMF	International Monetary Fund
LAC	Latin America and Caribbean region
LGBTQI +	Lesbian, Gay, Bisexual, Transgender, Queer, Intersex
MENA	Middle East and North Africa region
MEP	Member of European Parliament
MP	Member of Parliament
NDI	National Democratic Institute for International Affairs
PBO	Parliamentary Budget Office
PPE	Personal Protective Equipment
PWDs	Persons with Disabilities
ROP	Rules of Procedure
WHO	World Health Organization

ABOUT THE REPORT PARTNERS

The House Democracy Partnership (HDP): The mission of the House Democracy Partnership is to work with countries around the world to promote responsive, effective government, and strengthen democratic institutions. Central to our work is peer-to-peer cooperation to build technical expertise in partner legislatures that will enhance accountability, transparency, legislative independence, access to information, and government oversight. HDP currently has partnerships with more than 20 national legislatures around the world.¹ Areas of cooperation with HDP partner parliaments include addressing budgetary issues, ensuring more effective committee operations, enhancing constituent services, providing tools for stronger oversight, strengthening legislative ethics, and improving IT, library and research, and legislative process and procedure.² HDP programs are implemented by the National Democratic Institute (NDI) and the International Republican Institute (IRI) through a cooperative funding agreement with the U.S. Agency for International Development (USAID).

The Swiss Agency for Development and Cooperation (SDC): The Swiss Agency for Development and Cooperation, as a part of the Swiss Federal Department of Foreign Affairs, is committed to ensuring that public services are performed competently in the interests of all citizens, which means addressing key issues such as decentralization, democratization, corruption, natural resources and human rights. Promoting democracy is a foreign policy priority for Switzerland. In partnership with the Assembly of the Republic of Macedonia, SDC is undertaking the Parliament Support Programme (PSP) to support the Assembly's strategic goals of professional and efficient lawmaking, parliamentary transparency and effective representation of citizen interests. The PSP is implemented by the National Democratic Institute (NDI), Institute for Democracy Societas Civilis Skopje and Center for Change Management. PSP interventions are drawing on Swiss, Estonian, EU, German and other European legislative expertise, among other things, to advance transparency and efficient decision-making processes, citizen participation and digitalization.

The National Democratic Institute (NDI): The National Democratic Institute (NDI) is a nonprofit, nonpartisan, nongovernmental organization working to support and strengthen democratic institutions worldwide through citizen participation, openness and accountability in government. Since its founding in 1983, NDI has worked with local partners in 156 countries and territories, bringing together individuals and groups to share ideas, knowledge, experiences and expertise. Partners receive broad exposure to best practices in international democratic development that can be adapted to the needs of their own countries. NDI's multi-national approach reinforces the message that while there is no single democratic model, certain core principles are shared by all democracies. To that end, NDI focuses technical cooperation on developing sustainable political parties, giving voice to women and underrepresented groups in the political process, enhancing citizen participation at all levels of government and society, developing more effective, open and accountable government in the interest of all citizens and political process participants and identifying new applications for technology in the democratic process.³

EXECUTIVE SUMMARY

As with every institution and organization globally, parliaments have been disrupted by the global pandemic. Public health provisions meant to limit the spread of COVID-19 have also played havoc with traditional ways of working and communicating. Parliaments, like others, have had to rapidly adjust legislative business, operations and routines to meet the continued priorities of the public and ensure effective governance continued under the crisis. For example, members of parliament were forced to shift routine travel between their district and capital offices, adapt to the needs of and engagements with the public through virtual means, promote and gain access to government data and information and fulfill constitutional mandates, including executive oversight and citizen representation. As important, the global pandemic continues to be a major health, economic and social crisis that should serve as a wake-up call for all parliaments. Not only is there a need to be resilient in continued response to the pandemic, but also as part of contingency fiscal planning prior to future crises of this magnitude, whether it be another pandemic, natural disaster, military conflict, economic crisis or cyberattack.

The House Democracy Partnership (HDP) and the National Democratic Institute (NDI) have collaborated to produce this fiscal emergency response guide to help partner parliaments reflect on their work and how it can be adapted to ensure effective policy responses and fiscal resilience in times of severe crisis or challenge. This handbook provides practical examples and a tool to reference for discussion on the various aspects of the work of parliaments and provides a series of questions and guidelines for consideration and self-reflection by parliaments and their leadership.

Considering such aspects of the work of parliament allows for a more thoughtful consideration of what lessons have been learned during the pandemic and how those lessons can be applied to legislatures to inform their planning for future work. To that end, this guide asks the question, “*What is the most effective role for parliaments to support sound economic policymaking in response to a global health crisis?*” In addition, it addresses the question of how parliaments can overcome governance challenges that crises present in order to continue performing their legislative policymaking, oversight and representative functions effectively.

Several recent papers have tackled these questions, specifically in terms of how legislatures can adapt their procedures, practices and legislative-executive relations.⁴ This paper focuses more specifically on the measures that governments — the executive and parliament collectively — have taken to address the impacts of the COVID-19 pandemic on individuals and businesses. It is also intended to provide guidance to parliamentarians, parliamentary staff and practitioners in the field of legislative development and good governance on what parliaments can do to implement emergency and economic relief and recovery policies, in times of crisis, with a focus on ensuring equitable and accountable policy and resource implementation.

The Role of Parliaments During a Crisis
Provide stability and continuity
Promote transparency and diversity
Guarantee balance of powers
Represent the voice of citizens
Give legitimacy to decisions of governments
Hold governments accountable

This paper provides background information about the economic impact of the COVID-19 pandemic, discusses the role of parliaments in crisis situations, and reviews economic policy responses with examples of relief measures from around the world, particularly emphasizing those targeting vulnerable groups such as informal workers and women. The topics of accountability and informed decision-making are discussed, highlighting critical considerations for parliament's role in budget oversight and accountable implementation.

Based on global experience and subsequent parliamentary interventions during the current pandemic, an emerging consensus on how legislatures can build effective policy responses during a crisis, especially one that disrupts economic activity, includes the following fundamentals and good practices:

- Governments must provide immediate and substantial emergency resources and relief funds, and/or provide tax relief to support individuals, households, and businesses and stimulate demand;
- Public resources must be targeted to the right places, which includes individuals and households who need it most and sectors of the economy and businesses that need it most;
- Reliable, holistic data is needed to accomplish effective relief delivery, in addition to a strong, interoperable infrastructure that upholds the technical and administrative capacities needed to deliver money and other resources; and
- Governments and parliaments should take the opportunity to build in measures to address future crises, such as unexpected events, climate-impacted disasters, future pandemics or conflicts, that confront long-standing inequities in society.

The key elements of how parliament can best contribute to this “formula” for good policymaking can be summarized as follows:

- Strike the right balance in granting the executive the emergency powers it needs to address the crisis quickly and safely, while maintaining democratic norms regarding accountability, oversight and inclusion;
- Develop parliaments' technical and human capacities, particularly in the areas of digital infrastructure and data collection, that would enable parliamentary business continuity and budget and fiscal analytical capacity;
- Work on an ongoing basis to ensure the legal, administrative and technical infrastructure is in place to provide financial assistance and relief to people and businesses, especially in hard-hit areas;
- Ensure that policies adopted in crisis situations account for the unique or disproportionate needs of particularly vulnerable and historically marginalized groups, such as women and informal workers, and that policies also take into account issues of environmental sustainability; and
- Design, adopt and monitor emergency programs to ensure they are targeting those most impacted and minimize waste and corruption.



Washington, D.C., March 10, 2021). From left, Rep. Maxine Waters, D-Calif., Speaker of the House Nancy Pelosi, D-Calif., Senate Majority Leader Chuck Schumer, D-N.Y., Reps. Carolyn Maloney, D-N.Y., Jim McGovern, D-Mass., and Katherine Clark, D-Mass., attend a bill enrollment ceremony for the American Rescue Plan Act on the West Front of the Capitol after the House passed the \$1.9 trillion covid-19 relief package.

Source: Tom Williams / Gettyimages.com

I. INTRODUCTION

Background

Since the World Health Organization (WHO) declared the coronavirus outbreak as a public health emergency of international concern in January 2020, countries throughout the world have taken extraordinary measures in response to the pandemic to alleviate its health hazards and negative economic impact. Given the effect of the virus on public health and well-being, many governments resorted to emergency laws and measures to quickly curb the spread of the virus, while attempting to provide economic assistance to households and businesses. Many countries have acted boldly to limit the hardship and economic disruption caused by the virus by introducing a number of measures, such as wage subsidies, sick-leave benefits or tax deferrals. The COVID-19 pandemic also quickly and severely impacted the global economy, with many markets continuing to experience volatility. Further, with many countries already facing severe financial pressures, specifically related to debt levels at the time the pandemic hit, many are now struggling with the added ongoing effect of the crisis with limited room to make decisions regarding resource allocation.



(Kigali, Rwanda, June 22, 2020). Uzziel Ndagijimana, Rwandan minister of finance and economic planning, presents the budget for 2020/21 fiscal year before the parliament in Kigali, capital city of Rwanda. Source: Cyril Ndegeya/Xinhua / Gettyimages.com

In addition to amplifying disparities, the COVID-19 crisis has further exposed inequality and resource hardships among already marginalized and vulnerable groups, especially women and those serving on the front lines and in informal economies. Many of these workers are members of such marginalized groups as people with disabilities (PWDs) and members of the LGBTQI+ community.

Given the potential for future unexpected crises, the need for countries to practice effective decision-making and build resilience measures into crisis policy decisions is all the more pressing. Furthermore, many countries continue to be burdened by parallel crises, including environmental degradation, climate-induced catastrophes, and/or political, ethnic or sectarian violence. The pandemic and other possible future emergencies, along with intersecting crises require a coordinated response and strategic policy adaptation.

The outbreak of COVID-19 has profoundly transformed how people and organizations conduct their daily business. Parliaments across the globe have not been spared from the disruptive effects of the virus. In particular, legislatures have been left with more limited room for action to conduct their traditional functions of lawmaking, oversight and representation. Parliaments also face unprecedented challenges in operational capacities due to health measures that restrict gatherings and movement.⁵ The pandemic has also exacerbated gaps in the capacity of legislatures to conduct effective oversight of government decisions affecting the quality of measures adopted. However, there are also examples of innovative parliamentary responses, specifically on effective emergency response policies.

Recognizing the importance of peer-to-peer sharing of information, the body of this paper includes examples of innovations and successes in policymaking since the pandemic commenced, with the understanding that parliaments face unique challenges depending on their individual institutional capacity and political and economic contexts. While the paper's aim is to underscore effective fiscal and economic responses to the health crisis, it also intends to provide practical guidance for parliamentarians operating in potential future crises, for example, climate impacts, natural disasters, economic crises and conflicts. Key recommendations for parliaments are included in the body of this paper. In addition, lessons learned and potential action points for parliamentarians are set forth in Annex 1.

Goals of the Research Paper

This paper provides evidence of the ways in which parliaments have responded to the needs of citizens during the pandemic. It also provides practical examples with suggested key questions to consider in order to help members of parliament (MPs) and their staff assess, analyze and propose meaningful and realistic policies that promote economic recovery and development during times of fiscal crisis, such as the ongoing COVID-19 pandemic.

With legislative, representative and oversight functions in mind, this guide introduces lessons learned and techniques applied since the declaration of a global pandemic. It also identifies key guidelines for introducing changes to legislation and parliamentary procedures that encourage more effective fiscal management. The paper also includes a select number of short case studies with examples of good practices utilized by legislatures during the pandemic. Each section also includes a set of guidelines based on experiences of global legislatures addressing fiscal responses in a crisis scenario. Additionally, each section includes a set of questions for discussion amongst key actors in a parliament.

II. DEFINING FISCAL AND MONETARY POLICIES AND PANDEMIC ECONOMIC RECOVERY MEASURES

When exposed to an emergency situation, such as a pandemic or natural disaster, a resilient parliament is able to resist and adapt to novel and challenging circumstances in an efficient and timely manner through preservation and restoration of its essential functions (lawmaking, oversight and representation) and structures (plenary and committees). This especially includes oversight of national expenditures, such as emergency funds or resources allocated to address and manage crises. To that end, it is important for parliaments faced with a crisis response to consider fiscal policy, monetary policy and other measures intended to maintain economic stability, while ensuring resources are accountably, safely and equitably allocated and administered to communities in need. That is because a country's ability to respond in times of crisis is often predicated on its economic standing going into the crisis, and the extent to which fiscal and monetary policies alone can withstand potential shocks.⁶

For example, state of emergency or emergency measures are critical tools in times of crisis since a declaration of an emergency often triggers extraordinary powers by the executive branch to handle the emergency. In response to the COVID-19 pandemic, nearly 100 countries worldwide declared states of emergency,⁷ and in the majority of cases, governments imposed a range of restrictive measures, such as lockdowns, mandatory quarantines or closure of non-essential businesses. Although such actions may have been justified to prevent the transmission of COVID-19, they were also used by governments to abuse or exceed their constitutionally mandated powers. In other cases globally, parliaments have delegated powers to governments to make major decisions by presidential or ministerial decrees. Parliamentary scrutiny practices have severely declined since the pandemic began, given that many emergency laws were approved in fast-track legislative procedures. This, combined with parliamentary procedures often limited due to social distancing measures, resulted in little parliamentary oversight over pandemic response measures. Overall, parliaments should exercise their oversight function even during times of crisis and not relinquish the vital role it plays in overseeing such key policies.

It is important for parliaments faced with a crisis response to consider fiscal policy, monetary policy and other measures intended to maintain economic stability, while ensuring resources are accountably, safely and equitably allocated and administered to communities in need.

In many cases, countries responded by addressing the pandemic's economic impacts on vulnerable communities. For example, some responded with **fiscal policies** (policies related to spending and taxation) and **monetary policies** (policies related to money supply). Such policies were intended to ensure individuals and businesses had access to sufficient resources and funding in order to maintain minimum standard operations and funds to cover basic needs. They also helped ensure sufficient supplies of capital and cash to protect economies from further impacts as a result of the health crisis. The role of the legislature in designing, implementing and monitoring such measures varied from country to country. However, there are many lessons to be learned from this experience and how parliaments can be active in fulfilling their functions, even during an emergency.

Fiscal Policy

Fiscal policy refers to the decisions made by parliaments and the executive branch regarding spending, tax collection (including reducing or deferring taxes during challenging circumstances like a pandemic) and policy impacts on economic activity. Fiscal policies developed and implemented by various governments during the pandemic have played a crucial role in mitigating negative economic and social effects.

For example, as will be noted throughout this guide, many countries have implemented liquidity (money supply increase) measures along with fiscal relief policies to limit economic damage and hardship. This includes providing direct funding to businesses and financial payments to families and individuals to help them through the crisis. In addition, multilateral collaboration is critical to increase global economic rebounds.

For example, the International Monetary Fund (IMF) continues to engage with all member countries to encourage revenue mobilization and stimulate economic gains. In addition, many countries (including the United States and many European countries) established off-budget COVID-19 funds to help mobilize resources and accelerate

emergency spending elsewhere.⁸ Also, efforts like the G20 Action Plan to manage COVID-19 have worked to enable joint action among actors across the global economy.⁹

Through fiscal policy, parliaments have space to influence government responses that address the economic impact of crises. Specifically, fiscal policies allow parliament to advocate for and approve the allocation of resources based on the needs and priorities of the citizenry, ensure a strong tax base to maintain public services at sustainable rates of borrowing and provide evidence based on the role spending and tax relief have on the redevelopment and performance of the economy.

Parliaments can also utilize fiscal policy through government spending and tax policies to influence the forward-moving growth of an economy following a crisis. Thinking of anticipated annual growth rates as the economy recovers from a crisis shock, combined with reliable data generated by parliamentary scrutiny mechanisms (such as audit offices, which will be discussed in the next [section](#)), allows parliament to anticipate, plan for and then more effectively address the challenges of balancing a return of economic vitality following a crisis. In other words, parliament can work with the executive to devise **expansionary fiscal policy**, which later can be revised through decreased monetary supply and/or increased taxes to promote **contractionary fiscal policy**.

Note that while some measures taken during the COVID-19 pandemic have been intended to provide more immediate relief to struggling businesses, families, marginalized communities and individuals, others have been intended to boost economic activity more generally. Such interventions may have started as an immediate response to the emergency, but there will be a medium-term need for such actions to continue and, perhaps, be modified. Despite the fact that most countries are projected to experience lower fiscal deficits in 2021 (as compared to 2020) as revenues rise, expenditures will decline automatically when recovery and temporary pandemic-related measures expire. However, without additional fiscal support beyond that included in 2021 budgetary plans, projected fiscal contractions this year could slow the recovery, whose pace and extent remain uncertain.¹⁰

In general, parliament can take certain measures to counter the negative fiscal impact of the pandemic on the economy, including:

- Deferral of tax payments (for individuals and businesses)¹¹
- Public sector subsidies¹²
- Tax relief and allowances (for individuals and businesses)¹³
- Income support/cash payments (“stimulus checks”)¹⁴
- Short-term employment schemes¹⁵
- Paid sick leave¹⁶
- Enhanced and more widely available unemployment benefits¹⁷
- Relief from mortgage and rent payments¹⁸
- Infrastructure spending¹⁹

For every policy presented above, MPs must make choices on program size and longevity, intended beneficiaries, administration and delivery and assessed effectiveness. In some cases, policy provisions allowing direct payments to specialized groups or industries can be extended, specifically those that target marginalized and vulnerable groups, like women, young people, people with disabilities, informal workers, and caregivers. Other considerations include extensions to payments for hard-hit sectors during a crisis (in the case of COVID-19, examples include tourism, food and restaurant industries, entertainment, and airlines).²⁰ Parliaments play a critical role in ensuring such payments and services address citizen priorities as elevated by advocates and constituents.

Example:

The Parliament of Norway has adopted a bill that would enable the government to introduce urgent measures to mitigate the negative fiscal impacts of the pandemic. The government's proposition includes a clause that would allow the parliament at any given time to wholly or partially repeal the enabling act by a one-third minority vote in the chamber.²¹

Key Questions to Consider:



- *What is the legal and constitutional authority of the parliament with regard to lawmaking during an emergency?*
- *How can a parliament ensure it maintains its lawmaking authority while allowing for the expediting of new legislation required to address an emergency such as the pandemic?*
- *What resources and infrastructure does a parliament require to allow for it to be resilient, responsive and effective during an emergency?*
- *What data exists or is being collected to measure economic performance in times of crisis, and what story does that data tell about who is most directly impacted by an emergency? How are those most vulnerable and underrepresented in society given meaningful voice based on available socioeconomic data?*
- *What laws and policies are in place to allow a rapid fiscal response to an emergency?*
- *What segments of the population were already or have become vulnerable due to the emergency for which specific interventions are required?*

Guidelines:



- *Consider including mandatory and routine reporting requirements on emergency fiscal relief policies in the enabling legislation that authorizes such expenditures associated with these policies.*
- *Review the rules of procedure so they can be adapted as needed in a crisis to accommodate remote work or proxy voting for example.*
- *Where draft legislation requires rapid approval due to an emergency, this should not preclude the opportunity for MPs and parliamentary blocs from receiving draft legislation with sufficient time to allow for some substantive scrutiny.*
- *Consider instituting a “sunset clause” (also known as an automatic stabilizer) in emergency budget and economic policy measures that are based on economic indicators such as increased employment rates, reduced monthly unemployment claims and/or consumer spending that can be independently certified so as to avoid political/government interference over actual economic data.²²*
- *Focus on monitoring, adapting and coordinating the recovery measures to the evolving fiscal situation. This focus can shift from gradually easing economic stimulus measures, while promoting the reopening of businesses beyond those considered essential.*

Monetary Policy

Monetary policy refers to the money supply in the economy and measures that governments can take to increase that supply (“liquidity”) to provide additional funds for purchases and investments. The goal of such policies is to increase the flow of money and goods/services, stimulating economic activity.

The COVID-19 pandemic continues to have substantially negative impacts on the money supply of international financial markets, which may make it more challenging to return to ‘business as usual’ in the coming months and years. Since the onset of the pandemic, governments have taken specific actions to mitigate this effect. For example, in March 2020, the **United States** intervened via the Federal Open Market Committee (FOMC), which responded to the economic impact of the health crisis by reducing the target interest rate for financial institutions to borrow to near zero, including emergency lending and assets purchases.²³

Governments in **Lebanon, Jordan and Qatar** provided loans through commercial banks to companies to pay salaries with low or zero interest.²⁴ **Peru** increased the maximum lending amount to companies based on business size by up to 50 percent.²⁵ The central banks of **Brazil, Chile and Colombia** purchased private and government securities in domestic financial markets, and credit regulations were eased to allow commercial banks to renegotiate loans with households and firms without affecting their credit ratings.²⁶ As these measures have an immediate and short-term effect, it is important to note that further adjustment of monetary policies to preserve financial stability and its sustainability may be needed in the long term.²⁷

One such policy that has been used during the pandemic is **quantitative easing**, a form of unconventional monetary policy in which a central bank purchases longer-term security from the open market in order to increase the money supply and encourage lending and investment. Buying these securities adds new money to the economy, and also serves to lower interest rates by bidding up fixed-income securities. It also expands the central bank’s balance sheet. As noted above, when short-term interest rates are either at or approaching zero, the normal open market operations of a central bank during the pre-pandemic period targeting interest rates are no longer effective. Instead, a central bank can target specified amounts of assets to purchase. Quantitative easing increases the money supply by purchasing assets with newly created bank reserves in order to provide banks with more liquidity which allows borrowers (both businesses and consumers) to have more money to spend and thereby stimulate economic activity.²⁸ During the pandemic, several countries utilized quantitative easing as a method to encourage economic activity. For example, Bank Indonesia, the country’s central bank, has pumped close to \$25 billion in additional liquidity into the local market since January 2020 to prop up the largest economy in Southeast Asia. However, quantitative easing requires a concurrent fiscal stimulus plan in order to maximize the positive impact of such government funding on economic recovery during a crisis. In Indonesia, this includes spending on health care, the social safety net for those most vulnerable and on small and medium-sized businesses.²⁹

The following examples are those that parliaments took during the pandemic to address monetary impacts during the pandemic and highlight parliament’s role in addressing government monetary policies that require embedded scrutiny measures. For example, the parliament of **Timor Leste** unanimously adopted a resolution containing urgent measures to respond to COVID-19, specifically citizen rights, the supply of goods and the regulation of essential services. In addition to providing overall relief under the pandemic, the resolution’s main objective was to ease the strain on the nation’s money supply, while still allowing businesses and workers to have access to credit and by extension, resources after the pandemic. The resolution also outlined measures to ensure continued food industry operations, medical services, fuel distribution and the international flow of goods. The emergency intervention package also included provisions to ensure the continuation of justice, employment and social protections for companies, such as small businesses and street vendors.³⁰ Likewise, in **Albania**, policy interventions were introduced to reduce liquidity bottlenecks for companies and individuals through the Bank of Albania, which provided a temporary suspension of requirements for loan classification and provisioning to allow clients to defer loan installments without penalty. Loan restructuring and credit protections were also introduced, and out-of-court loan restriction for distressed borrowers was extended to 2022. The reduction in the key policy lending rate to 0.5 percent also was intended to increase liquidity in monetary supply, while enabling businesses and consumers to recover from the economic shock of the pandemic.³¹ In the **Maldives**, the minister of finance requested a suspension of parts of the Fiscal Responsibility Act³² and the parliament quickly responded to the request by establishing an ad hoc committee to consider the lifting of debt limits imposed by the act. The committee met over a period of just a few days but was able to provide timely inputs and allowed for an informed decision by the parliament as to the minister’s request.³³

Key Questions to Consider:



- *How will emergency measures related to monetary policy changes be designed? How can the program(s) minimize bureaucracy while maintaining controls to avoid unnecessary waste?*
- *How can MPs provide substantive inputs into the design of such programs during an emergency?*
- *What information and data must MPs have access to in order to be actively engaged in a substantial debate on emergency monetary policy?*
- *What systems need to be in place to allow for routine engagement of MPs and parliament during an emergency?*

Guidelines:



- *Develop programs that target those most in need of loan relief. Such work will require access to key data and consultations with affected groups to seek feedback and input into the design of such programs. It will also require directed efforts to make those most vulnerable aware of the opportunity to access such programs.*
- *Consider if programs to address money supply should be directly implemented by the government or through private sector partners, such as banks.*

Other Measures

Many countries have been able to mitigate at least some of the negative economic impact within their own borders with robust stimulus packages combining some or even all the measures cited above. However, there are other mechanisms, such as tax policies, that countries may use to ease the burden of economic impacts during a crisis. For example, countries may enact measures that allow for the **deferral of tax payments**, which allow individuals, families and businesses additional time, therefore reduced pressure and added relief, on required tax payments.³⁴ Countries have also enacted **short-term work schemes**,³⁵ which involve governments paying income support to workers whose hours have been reduced or to those who have been temporarily laid off on the condition that the employer retains such workers. This model assumes that the workers will resume working full time when economic conditions improve and the health crisis has passed — or at least become manageable, thanks to widespread vaccination and resulting herd immunity.³⁶

Mongolia's Counter-Cyclical Development Expansion Program

As a lower middle-income country, Mongolia's economy is highly reliant on natural resource extraction. During the pandemic, mineral extraction collapsed, and the government and parliament moved quickly in March 2020 to respond with counter-cyclical programming to offset a loss of income for citizens and businesses. The Counter-Cyclical Development Expansion Program (CDEP) was supported by a \$100 million loan from the Asia Development Bank to support its efforts. CDEP funded a number of initiatives, such as direct cash transfers to citizens, an expansion of the national Child Money Program by 50 percent and a personal income tax exemption for those working in the private sector. In addition, businesses were exempted from paying social insurance levies for six months in 2020. The parliament played a role in approving the program and in having to authorize specific emergency measures on a monthly basis as the emergency progressed.

Source: <https://www.adb.org/sites/default/files/project-documents/54174/54174-001-rrp-en.pdf>

Additionally, some countries have enhanced support for households and individuals such as through extended and/or enhanced **unemployment benefits** for part-time and self-employed workers and extended sick leave and family benefits. Also, in both high- and low-income countries, **cash transfers** to households and individuals



(Bogota, Colombia, August 12, 2020). Colombian senator and ex-presidential candidate Gustavo Petro sanitizes his hands as a preventive measure against the spread of the novel coronavirus, during a remote parliamentary debate at the National Congress in Bogota. Source: Juan Barreto / Gettyimages.com

have been an important tool in response to COVID-19, both to relieve hardship and to promote economic activity.³⁷ Cash transfers are a form of emergency stimulus payments that may be offered through one distribution or multiple installments over time. Typically, in a crisis, especially one that impacts specific industries or forces unemployment in specific sectors, more people become eligible for assistance. Therefore, transfer payments reduce the effect of a change in real GDP on disposable personal income and help insulate households from the impact of the emergency. Income taxes also have this effect. Typically, as incomes fall, people pay less in income taxes. In some cases, individuals have unemployment benefits, which may be subject to federal and/or subnational taxation. Individuals may also be temporarily exempt from taxes. Such actions are also referred to as **automatic stabilizers**, which aim to increase or reduce GDP due to changes in a country's economic situation.³⁸

As economies recover from the COVID-19 pandemic, countries may need to reevaluate and gradually relax relief measures depending on the changing availability of resources. Parliamentary scrutiny will be critical at these junctures to assess the removal or adjustment of such measures so that further recovery is not jeopardized. Policymakers must keep in mind that the COVID-19 crisis is not straightforward and that the recovery may not be smooth. If emergency measures are lifted prematurely, this may result in solvency problems for both individuals and businesses. Therefore, parliaments should aim to actively monitor, coordinate and adjust measures as necessary while the pandemic continues.

III. FISCAL POLICYMAKING IN AN EMERGENCY

Due to the speed at which COVID-19 impacted the global economy, many countries were forced to quickly adopt new rules and pass laws to allow for extraordinary and innovative approaches to address the economic hardships caused by the pandemic. At the same time, legislative and public institutions, in general, were forced to adapt operations to comply with health safety protocols. In some cases, parliaments ceded their lawmaking authority to the executive. Others had their authority usurped by an executive. Others maintained their legislative authority but expedited the approval of state budgets and other economic policies. For a detailed overview of measures taken by parliaments to adapt to the pandemic, given the varying ways in which governments responded in the pandemic's initial months, please refer to the HDP-SDC paper developed on parliamentary adaptations under COVID-19, entitled: *Parliaments Responding to a Pandemic: Lessons Learned for Emergency Planning*.

Budget Approval

Given the varying severity and speed with which a crisis can impact a nation's economy, budgetary policy responses must prioritize issues in the immediate-, short- and medium-terms. A crisis situation presents a time-bound challenge often met by the need for extraordinary budgetary measures that help alleviate the negative economic impact of the crisis at hand. In these scenarios, parliament is expected to utilize its representative and oversight powers to ensure first and foremost the needs of its constituents — especially those hardest hit, which are often women and other marginalized and vulnerable communities — are addressed through emergency actions.



(Harare, Zimbabwe, July 16, 2020). Zimbabwe's Finance and Economic Development Minister Mthuli Ncube arrives at the parliament for delivering the mid-term budget and economic review statement.

Source: Wanda/Zinhua / Gettyimages.com

Emergency funding in response to a crisis can be authorized in a variety of ways, including through:

- The existing budget process (if aligned with the national budget process timeline);
- A supplemental budget process;
- A provision within an emergency action, or;
- The use of emergency reserve funds.

As discussed previously, parliaments must understand the acute needs of citizens in the immediate aftermath of a crisis. Depending on the nature of the crisis at hand, this may require a flow of humanitarian assistance or allowing provisions that increase access to services and goods on an emergency basis. In the short- and medium-terms, parliaments must work to

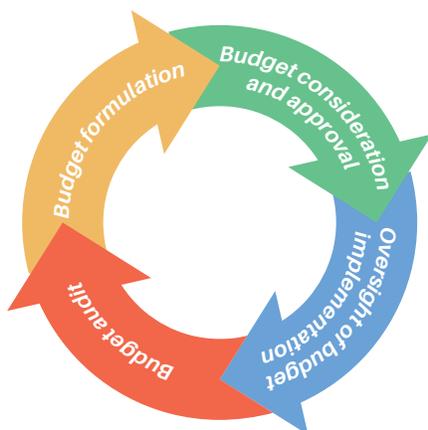
The Budget Life-Cycle

Parliaments may gather information and public and interest group opinions

- Assist Executive in budget formulation

Parliaments and supreme audit institutions audit government revenues and expenditures

- Identify weaknesses
- Recommend changes
- Certify account to provide baseline



Executive presents its budget proposal to parliament

- Review by specialist legislative committees
- Possible amendment, budget is presented to plenary for approval

Parliament and its standing committees monitor budget execution

- Questions to ministers, observation missions

understand the needs of individuals in the months thereafter, for example, to ensure that individuals, households and businesses have sufficient cash flow to maintain economic activity while also trying to keep employment levels as close to pre-crisis levels as possible. In all scenarios, it is critical for parliaments to work with the executive branch to adopt economic policies that are adapted to the evolving crisis. It is especially critical that governments utilize a transparent budget negotiation process in emergencies — especially in situations like those posed by COVID-19, where social distancing often barred in-person or publicly available deliberations on policy — to ensure monies are accounted for and reach their intended beneficiaries quickly.

Utilizing the National Budget Process to Enact Emergency Funding

Most governments have a time-bound annual budget process that requires specific executive and legislative actions. Depending on the nature and timing of a particular crisis, the nation may be able to utilize its annual budget process to enact emergency measures. A national budget is not only a ledger used to establish annual resource allocations, but it is also a reflection of public policy priorities, requiring the engagement of citizens through a transparent and accessible process that allows two-way communication between legislators and the citizenry.

Throughout the COVID-19 pandemic, depending on the relative timetable under which governments were executing their annual budget priorities, many governments diverted from their normal budget priorities since the pandemic required adjustments in order to facilitate emergency and stimulus support to hard-hit communities. For example, in **Australia**, **Canada** and the **United Kingdom** (UK), the customary fiscal year budget-planning process was temporarily set aside to address the immediate extraordinary budget allocation needs that were brought to the fore by the pandemic.³⁹

Important Considerations in the Enactment of Budget Provisions in Emergencies

When considering the use of a nation's budget as a vehicle for emergency assistance in a crisis, legislative scrutiny prior to its approval and throughout its implementation is integral to upholding transparency and ensuring effective government service delivery. Parliaments have a fundamental role in authorizing budget decisions, that includes input from citizens, and which depend on government funding for ongoing operational expenses — particularly during a crisis that impacts the economy, such as COVID-19.

For example, in early 2020, **France** saw its National Assembly (lower house of parliament) approve an emergency budget that included the government's €110 billion (US\$120 billion) plan to save the economy from virus-related collapse. The budget also included bonuses for medical staff, funds to help struggling workers and families and aid to businesses including strategic industries like aviation and car manufacturing.⁴⁰

Especially in a crisis scenario, the budget debate is also a critical moment for representatives to enact policies that address concerns of vulnerable communities, especially women, young people, individuals with disabilities and other marginalized groups. In the case of the pandemic, this also included front-line and health care workers. Budgets that include awareness of the needs of those hardest-hit communities in a crisis reflect the priorities of the nation at that particular moment.

Additionally, effective and inclusive national budgeting requires budget scrutiny mechanisms, such as provisions embedded within the legislation that outline requirements for audits and resource reviews. Further, scrutiny measures will be required to



(Washington, D.C., March 16, 2020). An ambulance sits parked on the plaza outside the U.S. Capitol March 16, 2020 in Washington, DC. The Senate returned after the weekend to take up the House-passed coronavirus relief bill. The legislation in the House bill includes some provisions for paid emergency leave and free COVID-19 testing. Source: Drew Angerer / Gettyimages.com

ensure the government delivers within a specified time frame and has contingencies in place for citizens who require exceptions or have provisional needs during and following the crisis. Other budget best practices, especially in crisis scenarios include **gender-sensitive and inclusive budgeting** techniques, in which budget priorities consider the disproportionate impacts of crises on women and other marginalized communities.

Effective parliamentary scrutiny also requires close cooperation with **independent supreme audit institutions (SAIs)**, many of which have proven key to ensuring independent reviews over government spending during the crisis. For example, in **Peru**, the Office of the Comptroller General (CGR) created the Emergency Management Group with an aim to verify the procurement and distribution of goods within the context of epidemiological surveillance under COVID-19. As part of the control actions, the CGR has been accompanying various public entities in procurement processes related to the pandemic's resourcing, to make program delivery more transparent. A rapid deployment was developed early in the pandemic so that the Peruvian Congress would approve the law to allow the concurrent control of public funds used by the authorities in the face of the emergency.⁴¹

Ensuring effective scrutiny measures within budget bills has gained specific importance under COVID-19, especially as governments have introduced robust measures to stop the spread of the virus and mitigate its negative impact on the economy. Therefore, it is critical for parliaments to engage in pre-budget negotiations before its adoption. For example, the Budgetary Oversight Committee of the parliament of **Ireland** published a pre-budget report with a number of recommendations to be considered by the government related to COVID-19 measures.⁴² Finally, as discussed earlier, it is crucial for parliaments to utilize the budget process, especially during a crisis environment, to account for long-term fiscal priorities, such as those that address inflation targets, unemployment rates and debt/deficit levels as the crisis subsides.

Key Questions to Consider:



- *What procedures and authority do the parliament have to conduct pre-budget consultations with diverse citizens and civil society to support a participatory budget formulation process?*
- *What information and analysis do MPs and committees require to be able to substantively scrutinize the annual state budget prior to approval by parliament? How will such information and analysis be produced?*
- *How can parliament access expertise and the perspectives of diverse citizens in defining long-term economic policy objectives?*

Guidelines:



- *Communicate early with the ministries and other budget authorities to include parliamentary input before the introduction of the annual state budget for approval in parliament.*
 - *Plan for a more flexible and agile budget, which balances the need for governments to react quickly and the need for a closer scrutiny of spending during budget execution.*
 - *Push for communicating user-friendly and accessible information about emergency budget provisions to enhance transparency and accountability both in terms of the budget content and budget process.*
-

IV. PARLIAMENTARY OVERSIGHT IN TIMES OF CRISIS

Parliaments are instrumental in ensuring the effective delivery of emergency resources to communities in need. Parliamentary oversight of government programs and services is one of the fundamental functions of legislatures globally. This section offers an overview of specific tools available to parliaments to maintain oversight of executive actions in a crisis to ensure fiscal and monetary policies are adequately, responsibly and equitably deployed. It is also important to note that the COVID-19 crisis has had numerous implications on the ordinary “due process” of parliamentary oversight.

COVID-19 continues to pose challenges for parliaments to take an effective role in scrutinizing emergency spending and, in some cases, it has limited parliaments’ ability to hold governments accountable. For example, at the start of the pandemic, in order to mobilize their resources quickly, many countries used **fast-tracked approval procedures**,⁴³ **off-budget funds**,⁴⁴ or empowered government or heads of state to issue emergency decrees. Through these actions, usual oversight practices — such as committee hearings, publicly televised legislative debates and citizen-comment periods — were neglected or diminished. In times of crisis, governments often fail to prioritize accountability and transparency. Especially during COVID-19, where social distancing and other health safety requirements resulted in remote work and reduced public gatherings, some executives took advantage of this inaccessible environment to enact emergency measures without legislative oversight. Despite various challenges, there are many examples of parliaments that asserted effective oversight during COVID-19. For example, in **Austria**, a special subcommittee of the Budget Committee responsible for parliamentary oversight and control of COVID-19 measures was created after parliamentarians raised objections over a lack of transparency in the government’s emergency response.⁴⁵

Independent Fiscal Institutions (IFIs) and tackling COVID-19 in OECD member countries

Independent fiscal institutions (independent parliamentary budget offices and fiscal councils or IFIs) have been established across the OECD to provide independent analysis of fiscal policy and performance to promote transparency, sound fiscal policy and sustainable public finances during and after the pandemic. For many OECD countries, the scale of the economic slowdown and emergency support for households and businesses is the largest in peacetime history, exceeding the short-term economic shock and fiscal policy response during the 2007 global financial crisis, which resulted in today’s IFIs. For IFIs established within the last decade, the COVID-19 pandemic is the first crisis they are facing. IFIs have reacted quickly from the onset of the crisis, providing vital analysis to their stakeholders. IFIs that have published statements on the crisis have been unanimous in their assessments that significant fiscal responses to the crisis by governments are appropriate. For example, analysis from the UK Office for Budget Responsibility (OBR) assessed that measures taken now, although expensive from a borrowing perspective, will cost less in the long run than the impact of governments taking no action to support the economy. At the same time, IFIs have warned that once the crisis is over, countries will need to ensure that public finances return to a sustainable path. Likewise, as IFIs work to assess the economic and fiscal layout, global parliaments are dealing with operational disruptions arising from social distancing and illness. Further, a sense of urgency has compelled many jurisdictions to modify legislative oversight procedures in favor of expediting the response to the pandemic.

Source: Independent Fiscal Institutions: Promoting Fiscal Transparency and Accountability During the Coronavirus (COVID-19) Pandemic, OECD Policy Responses to Coronavirus (COVID-19), (OECD, May 2020), <https://www.oecd.org/coronavirus/policy-responses/independent-fiscal-institutions-promoting-fiscal-transparency-and-accountability-during-the-coronavirus-covid-19-pandemic-d853f8be/>

In the **United States** in March 2020, with the passage of the initial emergency relief legislation, Congress established the Congressional Oversight Commission on COVID-19 Relief, which included both representatives and senators and a mandate to specifically monitor the distribution of emergency loans, loan guarantees and investments from the U.S. government. It was mandated to report every 30 days to the Senate and the House of Representatives.⁴⁶

In **Kenya**, the public raised concerns in the media with regard to the potential for waste and corruption in the allocation of 250 billion shillings (US\$2.3 billion) in special pandemic relief funding. As a result, the Public Accounts Committee of the Kenyan National Assembly ordered a forensic audit of the spending and directed the auditor-general to report to the committee every two weeks with updates on the audit and its results.⁴⁷

Overview of Parliaments' Oversight Tools

There are a number of tools that parliament can utilize to engage in effective oversight during a crisis:

- **Executive questioning** provides an opportunity for MPs to question government officials about matters for which they are responsible during a crisis. This can occur during a designated daily, weekly or, in some cases, monthly allocated time or during committee hearings.
- **Interpellation** is the right to examine the activities of the government, interrogate ministers on all matters of execution (right of interpellation) and demand that all relevant and pertinent information be provided to parliament.
- **Plenary debates** refer to a sitting of the full chamber of parliament, in which all MPs are assembled and participate according to the rules in frank discussion and debate on matters of importance to the legislative agenda, with the opportunity to scrutinize pending legislation.⁴⁸
- **Impeachment/No-confidence** is a power afforded to parliaments to remove a government or individual minister as a means of oversight that allows the legislature to debate and determine if the actions of a minister or government warrant removal.⁴⁹
- **Committee oversight** is a core legislative function that allows legislators to openly debate and amend policies through hearings and business meetings. Committee hearings offer parliamentarians an opportunity to hear from executive testimony with regard to policy implementation and resource delivery. In this regard, committee hearings related to financial and operational integrity in a crisis are an especially important oversight tool.
- **Approval of Executive Appointments** ensures parliament has oversight of individuals nominated for key economic and fiscal posts, especially those that are required to enact finances during a crisis, such as a nation's central bank. Timely access to relevant and accurate information on government services, programs and accounts is crucial for effective oversight and decision-making, especially access to specific information related to the crisis.

Committees as a Crucial Tool in Effective Oversight

Many of the items noted above are made possible through parliamentary committees. Even in the best of times, committee work is critical to effective legislative oversight. Under a crisis scenario, and during COVID-19, the work of committees has been even more important. Committee action in response to COVID-19 offers an example of how this vital parliamentary mechanism was effectively utilized despite the imposition of remote work and demonstrates how oversight can be adapted to virtual parliamentary operations. In addition, because committees offer a multifaceted tool for conducting oversight since members have additional capacity to question witnesses directly and showcase their expertise in discussing why and how a policy should be established, committees offered a critical forum for continued legislative business during the pandemic.

Committees provide a vital link between massive government fiscal expenditure in a very short period of time and preserving the parliamentary oversight function to ensure that taxpayer funds are well-spent and directed toward the target beneficiaries (e.g., individuals and businesses). Likewise, oversight can be conducted on an ongoing basis while maintaining the public health and safety concerns imposed by the pandemic. There are several modes of operation available to committees for addressing this challenge. For example, **virtual committee meetings** were used in many parliaments globally to continue hearings, business meetings and other key oversight levers. For example, in the U.S. Congress, following months of debate on the legality of virtual hearings ultimately being allowed through a change to the House and Senate rules of procedure, committee chairs have utilized virtual platforms to take member roll call, hear testimony and engage in debate on amendments to key legislative initiatives. Some

parliaments have conducted **hybrid committee meetings**, which include remote participation combined with in-person committee work to ensure that social distancing and sanitation standards were maintained. This method can be difficult in older buildings that do not have adequate ventilation or open-air access in committee rooms or where artificial air conditioning is either unavailable or prohibitively expensive. In **Tanzania**, for example, the parliament's offices in Dodoma have had adequate space to allow MPs to meet in staggered plenary sessions, and separately for individual committee sessions. Given the climate and limited access to air conditioning, however, attention is paid to social distancing, temperature checks and on-site nurses to help ensure that those who are either infected or at risk of infection can conduct their work while maintaining their personal health.⁵⁰

During the pandemic, some parliaments opted for a temporary transition to **special pandemic committees** instead of plenary sessions. This approach has been utilized in parliaments that are constitutionally limited in holding virtual plenary sessions but have in those cases allowed parliaments to maintain oversight of their functions through committee deliberations. One drawback of this approach has been that such committees cannot adopt legislation, as that can only be done in plenary. For example, in **New Zealand**, the Epidemic Response Committee was established in March 2020 to consider and report to the house on matters relating to the government's management of the COVID-19 epidemic. This cross-party committee is chaired by the leader of the opposition and consists of 11 members in total, six of whom are opposition members, with committee proceedings simulcast on social media and the parliament's website.⁵¹ Some parliaments already have such steering committees. For example, in **Tunisia**, the National Assembly has a permanent Assembly Bureau that makes operational and procedural decisions. When the pandemic began, the Assembly Bureau was delegated extraordinary powers by the National Assembly to allow the Bureau to manage the work of parliament more effectively, including making decisions related to remote sessions and virtual voting.⁵²

As the pandemic has progressed, a number of other parliaments have either tasked permanent committees or developed special or ad hoc committees to conduct oversight of government funding and programs related to the crisis. In **Armenia**, the National Assembly agreed to establish a special committee to review the government's handling of the pandemic. Though a majority of members of the committee were government officials, the chairperson was an opposition MP.⁵³

Depending on the kind of committee and its structure, they often provide a vital forum for citizens and civil society to engage with MPs, specifically through expert witness testimony and written and oral submissions. In particular, committees offer an opportunity for civil society witnesses to provide real-time information and data regarding how a crisis is impacting and affecting ordinary citizens. Engaging citizens and civil society in such forms of oversight is an important consideration during crises. The process of engaging citizens and citizen groups must also be mindful of the needs of underrepresented and marginalized groups. Over the past decade, a number of parliaments globally have recognized the value of open and transparent approaches to committee procedures. For example, ensuring all applicable hearings and business meetings are broadcast, in addition to creating systemic approaches to sharing data and information, allows citizens to hold MPs to account for their decisions. The pandemic expedited such commitments by some parliaments, while others struggled to meet expectations. For example, in **Albania**, the parliament quickly moved to establish virtual meetings of its committees shortly after the declaration of a pandemic. This allowed, for the first time, citizens to have access to livestreaming of committee hearings.⁵⁴



(Hamburg, Germany, June 1, 2021). Katharina Fegebank (Bündnis 90/Die Grünen), Second Mayor and Senator for Science, Research and Equality, points to Andreas Dressel (SPD), Senator for Finance in Hamburg, before the start of the general debate on the double budget 2021/22 in the Hamburg Parliament. Source: Marcus Brandt / Gettyimages.com

Key Questions to Consider:



- *How must oversight tools be adapted to ensure MPs have adequate time and resources to monitor the spending and activities of the government?*
- *Is there a need to establish special rules or structures within parliament to ensure economic oversight can continue during a major crisis like a pandemic?*
- *How can a parliament ensure it has access to independent and high-quality economic analysis when its normal activities are limited?*

Guidelines:



- *Ensure MPs and parliamentary staff have equal access to technology infrastructure to work remotely. If burdened with caring responsibilities, parliaments should ensure MPs and staff are adequately supported and/or compensated.*
- *Build robust partnerships and collaboration with independent oversight institutions to ensure a routine exchange of information in conducting oversight of the government to ensure there is access to economic and fiscal data to inform the work of the committees conducting oversight.*
- *Build resilient systems and procedures to ensure information continues to be accessible for MPs and staff even during an emergency, including resilient library, research and economic/fiscal analysis services.*
- *Triage the work of parliament, especially during the early months of an emergency, to ensure the critical work is prioritized, including key oversight work of economic and fiscal matters by committees.*

Oversight offices and agencies

In addition to committees, legislatures should work with **extra-parliamentary oversight institutions** that may assist in providing accurate and timely oversight of government expenditures, including money spent on public services, stimulus funding and support to businesses and individuals during times of economic and social crisis. It is especially critical that parliaments have access to government data outlining expenditures and information related to fiscal and monetary policies that are developed to roll out emergency resources.

Parliaments can also work to strengthen financial oversight in the course of policymaking by requiring the government to report on the distributional impacts of a law, while requesting that other financial oversight agencies and departments provide supportive data to help relevant committees (e.g., Budget and Finance Committee, Public Accounts Committee) determine the course of intended pandemic policy implementation as compared to the specific funds allocated and spent over time. Such budgetary monitoring and data-gathering agencies and departments include the State Audit Institute (i.e., auditor-general; *Cour des Comptes*) or an Economic Oversight Commission. Special, crisis-specific commissions can be empowered to bolster and empower existing independent institutions such as an auditor's office and parliament itself, and can also look to innovations more specific to the crisis.

There are a number of countries that have effective tools to uphold their oversight functions in coordination with extra-parliamentary agencies during states of emergency. In **Ghana**, the opposition (minority in parliament) has asked the acting auditor-general to submit to parliament the audited accounts of the government for the 2019 Financial Year. Further, the opposition also demanded that the auditor-general publish the reports in accordance with the 1992 Constitution of Ghana.⁵⁵ The auditor-general of **Bermuda** produced a detailed review of the government's response to the pandemic, including its economic response to the health crisis.⁵⁶ The report was tabled in the parliament, and it is expected that the Public Accounts Committee will review and respond to the report.

In **Brazil**, Article 71 of the constitution spells out the cooperative relationship between the Federal Audit Court and the Congress.⁵⁷ The Congress is assigned responsibility under the constitution for oversight of financial governance in the country, and it has the authority to engage the Federal Audit Court to conduct a detailed review and audit of government spending and then provide reporting to the Congress. This allows Congress to determine action with regard to problematic expenditures and programs. In April 2021, the Senate of the Brazilian Congress used this authority to establish a special committee to review the federal government's actions and decisions related to their response to the pandemic.⁵⁸

Parliamentary Budget Offices (PBOs) are also important resources in parliaments. They often serve as in-house resources, which provide timely, accurate, relevant and contextual financial data and comprehensive reporting as funds flow from a nation's national bank or treasury to businesses, municipalities and individuals as a result of crisis-response actions. PBOs are often independent agencies linked directly to parliament and provide objective and comprehensive technical analysis of budgets. They can generate baseline financial information for informed government debate and broader public discussion regarding appropriations, particularly during times of crisis. In some countries, such as **Liberia** and **North Macedonia**, PBOs also support in-house economic experts to support legislators and staff in the development of strong fiscal and monetary policies.

For PBOs that formulate raw data into comprehensive budget policy documents and provide MPs on economically focused committees with supplementary analyses as to how policy decisions are directly linked with the level of funding provided in an annual budget, this is particularly important when a parliament is attempting to formulate an emergency budget in coordination with the executive and within a tight timeframe, as during a crisis scenario.

The majority of parliamentary budget offices have four core functions:

- Provide independent and objective economic forecasts on an annual or semi-annual basis;
- Present an independent assessment or forecast or act as a resource for verifying and validating the government's projected growth and impact of economic upheaval such as during times of crisis response;
- Provide a baseline survey of current economic conditions in ordinary and extraordinary crisis situations, and;
- Provide medium- and long-term analysis of economic trends and indicators, particularly when a parliament is reacting to a crisis while still looking toward eventual economic recovery.

For example, the **PBO in South Africa** assisted the government in providing specific information on implementing the social and economic relief package introduced to reduce the impact of COVID-19. The PBO also interacted with members of the Finance Committee to advise that additional support for households and businesses would be needed in the months ahead in order to bring economic growth and output to pre-pandemic levels. Using statistical and data analysis, the PBO provided the parliament and executive with relevant information to support the relief package plan and to encourage economic recovery as the pandemic recedes with increasing rates of vaccination and a gradual return to "normal" economic activity.⁵⁹

Regarding the capacity of a PBO to provide parliament with relevant and timely information nationwide, and in the interest of allowing for an informed rapid response to a crisis, the **PBO in the Australian Parliament** provides MPs and those on committees with an assessment of the country's fiscal sustainability and budgetary challenges as a result of the pandemic and on the national and sub-national (state and territorial) levels. These reports examine the revenue, expenditure, net capital investment, net financial worth and the net debt position across all levels of the Australian government. They provide an update to the national fiscal outlook based on commonwealth and state government budget updates as the country gradually recovers from the severe negative economic impact of the current pandemic crisis.⁶⁰

Key Questions to Consider:



- *What capacity and technical expertise can a parliament access from other oversight institutions to support their oversight of economic and fiscal matters?*
- *How can parliaments, committees and individual MPs use IT to ensure greater access to fiscal and economic data from the government?*
- *Is there a need for special procedures or ad hoc engagements with oversight institutions during an emergency to ensure effective coordination and oversight?*

Guidelines:



- *Establish a long-term, multi-year development strategy on parliament's digital transition to ensure that this new infrastructure is focused on effective oversight of government spending and programs.*
- *Consider how the Budget and Finance, Public Accounts or other similar committees of your parliament can establish a strong and trusted working relationship with the state auditor to ensure their work is well-coordinated and technical expertise is available to the committee as it conducts oversight.*
- *Consider how the parliament can establish and maintain capacity within the institution to conduct in-depth economic and fiscal analysis through enhanced research services or dedicated analytical support, such as a budget office.*

Accessing Civil Society Capacity to Conduct Oversight

As referenced earlier in this guide, civil society, through civil society organizations (CSOs) and non-governmental organizations (NGOs), plays a vital and important role in ensuring that MPs, committees and the parliament as a whole are provided with accurate, realistic and timely information regarding how government funds are being spent. Civil society engagement is also critical to ensuring targeted expenditures reach hard-hit communities in a crisis; therefore, they inform legislative actions to conduct effective oversight of executive actions.

Lines of communication with civil society utilizing available technology (even if only a phone call or text via mobile phone) is an important conduit for ongoing fiscal oversight during a crisis. The informal data gathered via conversation and text can be supplemented with periodic data points collected by civil society representatives in a more formalized fashion as part of periodic surveys, reports and community canvassing as evidenced in countries where this process continued despite the COVID-19 pandemic.

Building robust partnerships with CSOs can allow a parliament to collaborate with those organizations to engage the public and to aggregate opinions that are then presented to the parliament during its ongoing work on spending bills and as part of fiscal oversight. In Kenya, “Mzalendo” is a CSO that has worked for a number of years at monitoring the work of the Kenyan National Assembly and Senate. With the need to work differently in 2020, the CSO has moved much of its work online, where it is informing citizens and gathering their opinions on the current work of the parliament.⁶¹

In **Pakistan**, the Free and Fair Elections Network is a governance monitoring CSO that has used its network of activists to collect data on the spread of COVID-19 in the country. Since the start of 2021, the CSO has produced monthly reports that have included an analysis of the legislative and fiscal responses by various levels of government to the pandemic. It has also used its report to press the parliament to be more active in its oversight of government spending.⁶²

In August 2020, as the parliament of **India** remained adjourned for five months, a forum of CSOs, known as *Jan Sarokar*, organized a series of virtual policy dialogues to discuss key issues related to public policy and government programming, such as education and climate change. In the absence of a functioning parliament, the CSO forum worked to ensure some form of government oversight continued during the pandemic.⁶³

CSOs have become even more innovative in getting their message to MPs and parliaments to ensure that their voices are heard as fiscal policy decisions are being made on their behalf. In some cases, there has been a move to utilizing online tools. In **Indonesia**, a number of national CSOs banded together and have been pressing for the resignation of the health minister over the handling of the pandemic through an online petition.⁶⁴ In **Germany** and **the Netherlands**, in order to comply with public health guidelines, environmental groups have focused on advocacy online, but have also used symbolic protests in front of parliament to support their online efforts.⁶⁵

Overall, and as noted throughout this guide, the goal for both representatives and the represented is to ensure that the massive outlay of public funds to combat the negative social and economic impacts of the current crisis is to ensure that the inherent goodwill in aiding those in need across a given society and across the globe is matched by fiscal responsibility and accountability.

Key Questions to Consider:



- *What capacity can parliament leverage from civil society to provide independent, high-quality and detailed economic and fiscal policy analysis to support oversight of government spending and programs?*
- *How can parliament reimagine its relationship with civil society to access its knowledge and technical capacity to support its oversight work?*
- *Should the parliament focus its technical capacity on support to one or two key committees or be focused on broad analytical support for all committees and MPs?*

Guidelines:



- *Identify key civil society actors, including think tanks and academia, who have expertise in economic and fiscal policy to allow for their expertise to support the work of the parliament and its committees.*

Use of Technology to Promote Oversight

Information Technology (IT) is a vital link that makes it possible for MPs and their staff, citizens and institutions as a whole to connect through the democratic process. During times of crisis, and especially throughout the COVID-19 pandemic, technology was vital to maintaining legislative operations and engaging citizens in the development of emergency response measures. Especially under COVID-19, IT made it possible for parliaments to transition to remote and virtual engagement. Innovative technology allows parliaments to conduct their business and maintain effective oversight, especially in emergency situations. Under COVID-19, those parliaments that already had sound digital infrastructure at the time the pandemic hit were more rapidly able to adapt to the pandemic. At the same time, technology has its risks, many of which were exposed as the pandemic carried on.



(Brussels, Belgium, May 27, 2020). Ursula von der Leyen, president of the European Commission, right, wears a protective face mask while speaking with Valdis Dombrovskis, vice-president of the European Commission, in the hemicycle of the European Parliament in Brussels, Belgium. Source: Vanden Wijngaert / Gettyimages.com

First, the pandemic exposed an accessible technology deficit among MPs, especially women and those from remote areas who have faced previous challenges in the use of IT. Each parliament also had to consider how it would ensure all MPs had access to the hardware and software they needed to function and participate equally in proceedings. In addition, it became clear quickly that addressing security issues — authentication of MPs prior to voting and preventing cyberattacks — was critical to the successful transition to a more digital legislative process.

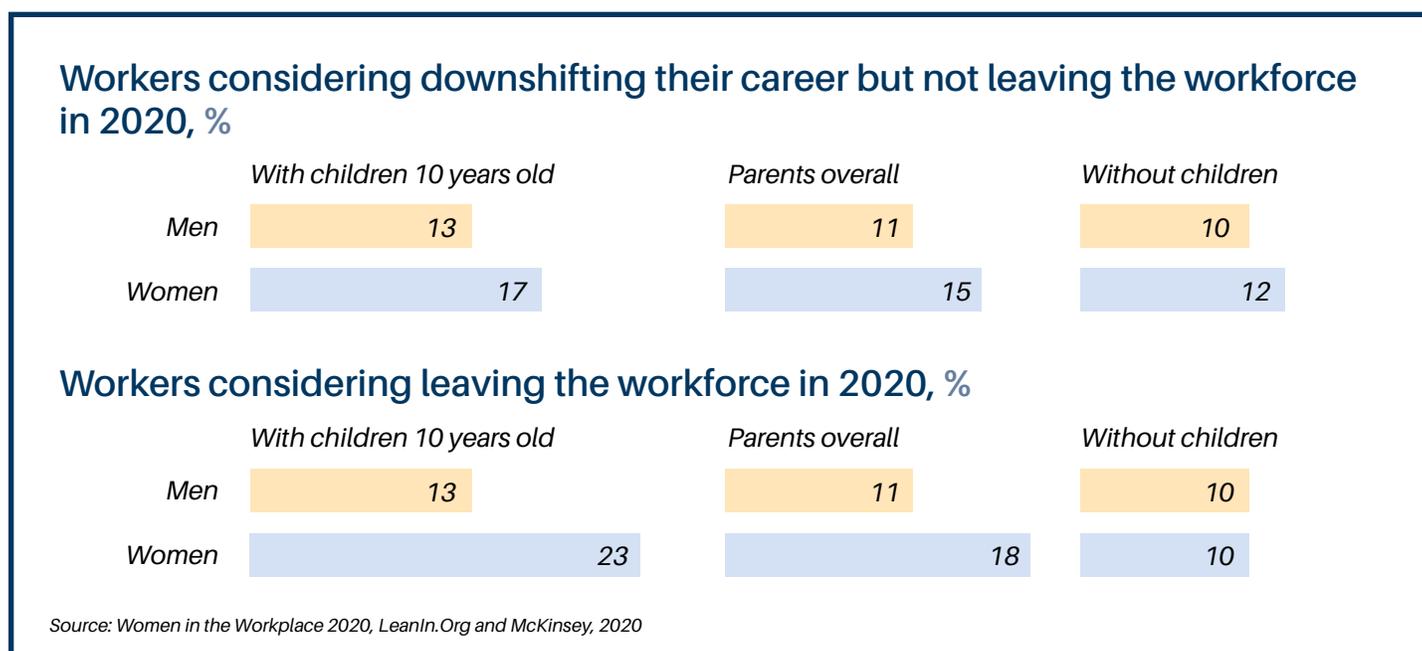
It also became clear that skill development and technical support were required to ensure all MPs could access and use technology equally. Of import as well is the increased risk of online violence and hate speech due to increased reliance on online platforms for communication, interaction and remote engagement. For example, the United Nations Secretary-General António Guterres pointed out that online social media and remote engagement platforms used globally during the COVID-19 pandemic have provided an opportunity for hate speech to be amplified and promoted (often anonymously). The solution noted is a concerted educational, civic, media and political (parliamentary) outreach effort once the pandemic has receded to encourage a return to a more civil and tolerant social discourse in the post-pandemic era.⁶⁶

As parliaments evaluate how they adapted to the pandemic, it is also an opportunity to consider how they can build more permanent resilience through innovative technology to ensure preparation for future emergencies.

V. GENDER IMPACT

Women worldwide have been disproportionately negatively impacted by the COVID-19 pandemic. The limiting of social contacts and the closing of childcare facilities have placed women in a precarious position where they are forced to assume a greater burden of unpaid care work and domestic duties while having to manage working remotely or from home. This has two knock-on effects. The pandemic has revealed many nations' economic weaknesses, which have left especially women in the workforce more vulnerable.⁶⁷ For women MPs, there is also an added dimension of challenge to their work.

Starting with the economic impact of the emergency on women in general, there is now sufficient evidence to note that women, in particular, have been hard hit by the pandemic. Notwithstanding the health and social issues that are disproportionately impacting women during the pandemic, there are clear signs that the overall economy of nations will be negatively impacted by the emergency as a result of its impact on women. Women are 1.8 times more likely to lose employment during an emergency.⁶⁸ Equally as important is the fact that many women, particularly those that have young children, are opting to leave or reduce their involvement in the paid economy.



Parliaments must have the information and data to understand these challenges and the specific impact of a crisis on women. In addition, it is important to consider how attuned and receptive policymakers are to the issue of inclusiveness and the extent to which inequality impacts the ability of women and other underrepresented persons to actively, effectively and fully engage in the parliamentary process.⁶⁹ This will require, first and foremost, data collected on economic impact and on key economic measurements that are disaggregated by gender to ensure decision-makers have the data to make appropriate decisions. Parliaments require the capacity to collect such data, but also should be ensuring that the government is disaggregating data that it collects. Without such data, it is impossible to see the full economic picture and, in turn, unlikely that decisions will be made that will address the needs of both men and women equally.

There are examples of how parliaments have adjusted their work and focused analytical capacity on the impact of the pandemic on women. The European Parliament has produced bespoke research and provided digestible information and data on the impact of the emergency on women in particular.⁷⁰ The Women's Rights Committee of the EU Parliament has organized seminars and conducted consultations to gain a better understanding of the impact on women.⁷¹

The Women and Equalities Committee of the House of Commons in the **United Kingdom** conducted an oversight inquiry into the impact of the pandemic on women. The committee conducted extensive consultations and received

written submissions from numerous civil society groups. Based on the evidence collected, the committee produced a report that provided several recommendations to improve the government's economic response to the emergency. The Parliament of **Scotland** acted quickly to understand the impact of the pandemic on marginalized groups. In April 2020, the Equalities and Human Rights Committee of the parliament initiated an inquiry into which groups were disproportionately impacted by the health emergency. This included the calling of evidence and the collection of data.⁷²

The data and analysis may also come from outside sources. For example, in **North Macedonia**, UN Women in December 2020 produced a rapid gender assessment on the socioeconomic impact of the pandemic on both men and women, providing disaggregated data and analysis that can be used by MPs in their deliberations.⁷³

These examples show the added value of the parliament in the process of responding to the pandemic and how new data, evidence-based analysis and reporting can influence the decisions being made in response to the emergency. The work of the committees noted above was as much an advocacy campaign to affect change in government fiscal policies as it was a technical review of the programs and funding.

Yet it is also important to think about how individual programs designed to alleviate economic hardship during an emergency are designed to benefit both men and women equally. In **Mongolia**, the parliament and executive established a series of interventions that ensured that women benefited equitably. This included a personal tax exemption for private-sector employees, for which 45 percent of the beneficiaries were women. A separate program designed to reduce business payments of social insurance levies resulted in 50 percent of the beneficiaries being women.⁷⁴

Going beyond the impact of the pandemic on women in general, there is also a need to consider the impact of the emergency on women MPs. Even before the pandemic, women MPs faced greater challenges than their male counterparts, which have only been exacerbated by the crisis. Specific research since the start of the pandemic has highlighted further such challenges, which only become worse during the emergency. The research identified four emerging risks to women's political participation and political inclusion in light of COVID-19 including:

- Increasing economic precarity and a return to traditional gender roles, limiting the ability and time for women to participate in politics;
- Greater reliance on informal practices that may limit women's access to party resources and financing for electoral campaigns;
- Inequities in access to online platforms (as noted in sub-section III ((c)), and;
- Decreased public visibility of women during the pandemic has resulted in issues related to gender and political empowerment are less likely to be at the center of the political debate as the emergency subsides.⁷⁵

There remains a risk to women's future progress, as gains made by women MPs during the pandemic may regress.⁷⁶ Djibouti's parliament has ensured that at least 20 percent of the seats on a special pandemic response committee are held for women MPs.⁷⁷ Globally, 85 percent of national COVID-19 task forces include primarily men, while 81 percent are headed by male leaders.⁷⁸ According to recent NDI research, this lack of gender balance in the pandemic response has devastating effects not only on women's leadership but also on gender equality more broadly:

“This skewed view of who counts as an expert risks weakening policy attention to gender and other identity-based vulnerabilities in pandemic responses and pushing urgent gender equality priorities off the political agenda. It also reinforces gender stereotypes that associate men with political power and incorrectly relegate women to supporting roles or the domestic sphere.”⁷⁹

Source: Saskia Brechenmacher and Caroline Hubbard, How the Coronavirus Risks Exacerbating Women's Political Exclusion

Crises and transitions like the COVID-19 pandemic can be moments of opportunity to reimagine existing governance paradigms as well as the gender norms that underpin them. One of the challenges going forward will be to embrace the positive aspects of a greater use of technology and more flexibility in the work of parliaments while

ensuring longer-term negative impacts are minimized. This will require a thorough analysis and evaluation after the pandemic of the various adaptations made by any given parliament and to then determine if there are lessons learned that can result in more permanent changes to procedures.

Key Questions to Consider:



- *How have women been impacted by the emergency and any government fiscal response?*
 - *How can a parliament ensure that a fiscal response to an emergency includes adequate and relevant consideration of gender-responsive budgeting?*
 - *Who should the parliament engage and seek input from to ensure they have sufficient information to understand such impact?*
 - *How can parliamentary procedures be amended to ensure women — MPs and otherwise — have equitable access and are better able to participate in proceedings?*
 - *How can economic and fiscal responses to an emergency be designed to address systemic weaknesses in an economy that may have negatively impacted women in the workforce?*
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Guidelines:



- *Consider a minimum percentage for each gender on special committees established to manage parliaments' response to the pandemic.*
 - *Review resources on gender-sensitive parliaments with a view on how recommendations and action steps can be taken up as part of emergency adaptations to the work of the parliament.⁸⁰*
 - *Ensure data collected with regard to the economic impact of an emergency (and any government response) is disaggregated by gender to ensure there is sufficient information to understand how such actions impact men and women differently.*
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ANNEX 1: CHECKLIST OF KEY QUESTIONS TO CONSIDER

Defining Fiscal Policy, Monetary Policy and Pandemic Economic Recovery Measures

Fiscal Policy: Government policies and economic intervention strategies that help alleviate the negative impact of adverse circumstance like the COVID-19 pandemic.

- ✓ What data exists or is being collected to measure economic performance in times of crisis, and what story does that data tell about who is most directly impacted by an emergency, How are those most vulnerable and underrepresented in society given voice based on available socioeconomic data?
- ✓ What laws and policies are in place to allow a rapid fiscal response to an emergency?
- ✓ What segments of the population were already or have become vulnerable due to the emergency for which specific interventions are required?

Monetary Policy: This refers to the money supply in the economy and measures that governments can take to increase the supply (liquidity) which provides additional funds for purchases and investment by individuals and businesses.

- ✓ How will emergency measures related to monetary policy changes be designed? How can the program(s) minimize bureaucracy while maintaining controls to avoid unnecessary waste?
 - ✓ How can MPs provide substantive inputs into the design of such programs during an emergency?
 - ✓ What information and data must MPs have access to in order to be actively engaged in a substantial debate on emergency monetary policy?
 - ✓ What systems need to be in place to allow for routine engagement of MPs and parliament during an emergency?
-

Fiscal Policymaking in an Emergency

Lawmaking: The legal framework is a set of laws, subsidiary legislation (i.e., regulations and bylaws) and policies that provide the legal parameters under which economic policies can be defined and implemented during a crisis like the COVID-19 pandemic.

- ✓ What is the legal and constitutional authority of the parliament with regard to lawmaking during an emergency?
- ✓ How can a parliament ensure it maintains its lawmaking authority while allowing for the expediting of new legislation required to address an emergency such as the pandemic?
- ✓ What resources and infrastructure does a parliament require to allow for it to be resilient, responsive and effective during an emergency?

Budget Approval: The process by which budgets are drafted, finalized and approved.

- ✓ What procedures and authority does the parliament have to conduct pre-budget consultations with citizens and civil society to support a participatory budget formulation process?
 - ✓ What information and analysis do MPs and committees require to be able to substantively scrutinize the annual state budget prior to approval by parliament? How will such information and analysis be produced?
 - ✓ How can parliament access expertise and the perspectives of citizens in defining long-term economic policy objectives?
-

Monitoring Fiscal Policy During an Emergency

Tools for Oversight: The role of committees in conducting economic policy oversight, conducting economic policy oversight and working with other oversight institutions.

- ✓ How must oversight tools be adapted to ensure MPs have adequate time and resources to monitor the spending and activities of the government?
- ✓ Is there a need to establish special rules or structures within parliament to ensure economic oversight can continue during a major crisis like a pandemic?
- ✓ How can a parliament ensure it has access to independent and high-quality economic analysis when its normal activities are limited?

Working With Other Oversight Institutions: Identifying and discussing the different fiscal oversight institutions and examples of good collaboration between parliament and these institutions.

- ✓ What capacity and technical expertise can a parliament access from other oversight institutions to support their oversight of economic and fiscal matters?
- ✓ How can parliaments, committees and individual MPs use IT to ensure greater access to fiscal and economic data from the government?
- ✓ Is there a need for special procedures or ad hoc engagements with oversight institutions during an emergency to ensure effective coordination and oversight?

Parliament's Capacity to Conduct Fiscal and Economic Impact Analysis: How parliaments can build internal capacity to conduct analysis, including PBOs and other departments.

- ✓ What capacity can parliament leverage from civil society to provide independent, high-quality and detailed economic and fiscal policy analysis to support oversight of government spending and programs?

Accessing Civil Society Capacity to Conduct Oversight: Examples of how parliaments can partner with civil society to enhance the capacity to conduct fiscal oversight.

- ✓ How can parliament reimagine its relationship with civil society to access its knowledge and technical capacity to support its oversight work?
- ✓ Should the parliament focus its technical capacity on support to one or two key committees or be focused on broad analytical support for all committees and MPs?

Gender Impact

Women worldwide have been disproportionately negatively impacted by the COVID-19 pandemic: The limiting of social contacts and the closing of childcare facilities have placed women in a precarious position where they are forced to assume a greater burden of unpaid care work and domestic duties while having to manage working remotely or from home.

- ✓ How have women been impacted by the emergency and any government fiscal response?
- ✓ Who should the parliament engage and seek input from to ensure they have sufficient information to understand such impact?

- ✓ How can a parliament ensure that a fiscal response to an emergency includes adequate and relevant consideration of gender-responsive budgeting?
 - ✓ How can parliamentary procedures be amended to ensure women — MPs and otherwise — have equitable access and are better able to participate in proceedings?
 - ✓ How can economic and fiscal responses to an emergency be designed to address systemic weaknesses in an economy that may have negatively impacted women in the workforce?
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ANNEX 2: GUIDELINES FOR PARLIAMENTS DURING A FISCAL CRISIS

Fiscal Policy

Consider including mandatory and routine reporting requirements on emergency fiscal relief policies in the enabling legislation that authorizes such expenditures associated with these policies.

Consider instituting a “sunset clause” (also known as an automatic stabilizer) in emergency budget and economic policy measures that are based on economic indicators such as increased employment rates, reduced monthly unemployment claims, and/or consumer spending that can be independently certified so as to avoid political/government interference over actual economic data.

Focus on monitoring, adapting and coordinating the recovery measures to the evolving fiscal situation. This focus can shift from gradually easing economic stimulus measures, while promoting reopening of businesses beyond those considered essential.

Monetary Policy

Develop programs that target those most in need of loan relief. Such work will require access to key data and consultations with affected groups to seek feedback and input into the design of such programs. It will also require directed efforts to make those most vulnerable aware of the opportunity to access such programs.

Consider if programs to address money supply should be directly implemented by the government or through private sector partners, such as banks.

Lawmaking

Consider whether constitutional and legal frameworks need to be amended to allow for plenary sessions and voting to be done remotely.

Review the rules of procedure so they can be adapted as needed in a crisis - to accommodate remote work or proxy voting for example.

Ensure MPs and parliamentary staff have equal access to technology infrastructure to work remotely. If burdened with caring responsibilities, parliaments should ensure MPs and staff are adequately supported and/or compensated.

Where draft legislation requires rapid approval due to an emergency, this should not preclude the opportunity for MPs and parliamentary blocs from receiving draft legislation with sufficient time to allow for some substantive scrutiny.

Budget Process

Communicate early with the ministries and other budget authorities to include parliamentary input before the introduction of the annual state budget for approval in parliament.

Plan for a more flexible and agile budget, which balances the need for governments to react quickly and the need for a closer scrutiny of spending during budget execution.

Push for communicating user-friendly and accessible information about emergency budget provisions to enhance transparency and accountability both in terms of the budget content and budget process.

Monitoring Fiscal Policy during an emergency

Build robust partnerships and collaboration with independent oversight institutions to ensure a routine exchange of information in conducting oversight of the government to ensure there is access to economic and fiscal data to inform the work of the committees conducting oversight.

Build resilient systems and procedures to ensure information continues to be accessible for MPs and staff even during an emergency, including resilient library, research and economic/fiscal analysis services.

Triage the work of parliament, especially during the early months of an emergency, to ensure the critical work is prioritized, including key oversight work of economic and fiscal matters by committees.

Using Technology (IT) to promote oversight

Establish a long-term, multi-year development strategy on parliament's digital transition to ensure that this new infrastructure is focused on effective oversight of government spending and programs.

Working with other state agencies on oversight during a crisis

Consider how the Budget and Finance, Public Accounts or other similar committee of your parliament can establish a strong and trusted working relationship with the state auditor to ensure their work is well-coordinated and technical expertise is available to the committee as it conducts oversight.

Engaging civil society as part of the parliamentary oversight process during a crisis

Identify key civil society actors, including think tanks and academia, who have expertise in economic and fiscal policy to allow for their expertise to support the work of the parliament and its committees.

Parliament's capacity to conduct fiscal and economic analysis

Consider how the parliament can establish and maintain capacity within the institution to conduct in-depth economic and fiscal analysis through enhanced research services or dedicated analytical support, such as a budget office.

Gender impact of a fiscal crisis

Consider a minimum percentage for each gender on special committees established to manage parliaments' response to the pandemic.

Review resources on gender-sensitive parliaments with a view on how recommendations and action steps can be taken up as part of emergency adaptations to the work of the parliament.

Ensure data collected with regard to the economic impact of an emergency (and any government response) is disaggregated by gender to ensure there is sufficient information to understand how such actions impact men and women differently.

ANNEX 3: GUIDELINES FOR PARLIAMENTS DURING A FISCAL CRISIS: SELECT CASE STUDIES: KENYA AND INDONESIA

KENYA

The Government Responds to Fiscal Crisis via Parliamentary Budget Office Intervention

At the beginning of the pandemic in April 2020, the Kenyan Parliamentary Budget Office (PBO) was quick off the mark to identify potential budget allocations to address COVID-19's potential impact on government expenditures and the economy overall. By the end of April, the parliament had already approved tax cuts proposed by the government of Kenya (GoK), and the IMF and World Bank provided emergency funding to the GoK. Thereafter, a supplementary budget was drafted and approved in June. In August 2020, the auditor-general had conducted a review of county-level spending, and a GoK report cited the import of providing supplemental funding, loan guarantees and a fiscal stimulus package to address the drastic decline in both domestic and international (export) activity, particularly in the tourism, medical supply and equipment, and transport sectors.

As fiscal stimulus and monetary policy interventions began to have an impact, the GoK then implemented a top individual and corporate income tax rate cut from 30 percent to 25 percent in order to further stimulate economic activity through an increase in the money supply via the temporary tax intervention. In addition, and due to years of heavy borrowing on international financial markets, the GoK had limited room to maneuver through monetary policy intervention as the pandemic struck. As a result, The East African nation has limited financial room to maneuver during the crisis after years of increased borrowing to fund a range of infrastructure projects including a new, Chinese-built railway, which left it with gaping budget deficits.

Given this limited room to maneuver through fiscal intervention measures, the executive proposed, and parliament subsequently approved a temporary decrease in the value-added tax (VAT) on commercial goods from 16 percent to 14 percent as an attempt to effectively respond to the economic challenges caused by the virus, after years of higher government borrowing to build infrastructure drove up deficits. The president asked parliament to also temporarily eliminate income tax on workers earning less than 24,000 shillings (\$227) a month, along with a proposed five-percentage point reduction on income tax for top wage earners and corporations. The National Assembly was required to ratify or reject the VAT cut within 21 working days after it was implemented by the treasury and took the proposed income tax cuts into consideration in a separate amendment to the tax law.

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INDONESIA

Parliament's Fiscal Policy Response to the COVID-19 Crisis

The Indonesian Constitution allows the executive to issue legally binding decrees but within six months the parliament must approve or reject the executive orders. For COVID-19, the Government of Indonesia (GoI) issued a *perppu* specific to COVID-19 and intended to alleviate some of the immediate negative economic impacts of the pandemic through fiscal intervention measures. The House of Representatives approved the measure in May 2020. In addition, and in an effort to increase the money supply through GoI borrowing on global financial markets, the measure also allowed for an increase in deficit spending above the legal limit of 3 percent of GDP.

The \$25 billion emergency fiscal relief package combined with the temporary lifting of the debt ceiling is projected for the next three fiscal years and to be in effect through FY 2023 as needed. The parliament speaker lent support to the president's *perppu* by stating her support and indicated that all political parties in parliament stood by the president's decree. This budgetary compromise is important as it not only allows for deficit spending in excess of 3 percent at a project level of 5 percent, but also indicates how a government can work rapidly and cooperatively with parliament in the interest of assisting individuals and businesses at all levels while meeting the severe economic and social challenges of a crisis like the current pandemic. The decision to widen the deficit is the first in history as the executive and parliament jointly declared a public health emergency involving large-scale social restrictions that disrupt businesses and hit informal workers and vulnerable people the hardest economically while trying to survive a public health crisis.

Article 2 section 1 (a) of the *perppu* stipulates that the government has the authority to set a budget deficit limit beyond 3 percent of GDP during the COVID-19 response period and/or to face threats to the national economy and/or financial stability until the end of 2022. Furthermore, the government will gradually lower the budget deficit until eventually in 2023 the limit would return to 3 percent of GDP.

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