

Spotlight on



LIBERIA COVID-19 STRATEGIC PREPAREDNESS AND RESPONSE PROGRAM

...to enhance accountability & transparency

List of Acronyms

AHBN	Africa Health Budget Network
COVID-19	- Coronavirus Diseases 2019
CSO	- Civil Society Organisation
DA	- Designated Account
FM	- Financial Management
PFMU	- Project Financial Management Unit
GAC	- General Auditing Commission
GoL	- Government of Liberia
IDA	- International Development Association
ISSAI	- International Standards of Supreme Audit Institutions
IFR	- Interim Financial Reporting
IHR	- International Health Regulations
MERS	- Middle East Respiratory Syndrome
MOH	- Ministry of Health
NPHIL	- National Public Health Institute of Liberia
WB	- World Bank
WBG	- World Bank Group
REDISSE II	- Regional Disease Surveillance Systems Enhancement Project Phase II
SDR	- Special Drawing Rights
SARs	- Severe Acute Respiratory Syndrome
UBA	- United Bank for Africa
USD	- United States Dollar

About the Spotlight

This Spotlight is an advocacy and accountability tool designed to educate CSOs and advocates to improve their engagement in accountability and transparency for the implementation of the World Bank's (WB) grant and credit to Liberia for its COVID-19 Strategic Preparedness and Emergency Response Program, to the tune of SDR 2.80 million and US\$ 3.75 million, respectively. The Spotlight is a product of content analysis of the WB Project Appraisal Document of the Liberia COVID-19 Emergency Response Project.

The Spotlight presents analyzed information about the existing gaps, challenges, priorities and objectives of the program to tackling COVID-19. It highlights the strategies and how the implementation of the project is

going to be coordinated by the Ministry of Health (MoH). It shows how resources are allocated across the intervention areas and disbursement arrangements. This Spotlight analyzes the project financing sources, arrangements for funds flow from WB, financial management, accountability mechanism, and provides key recommendations.

The Spotlight will be used by media, CSOs and country-level accountability mechanisms such as the COVID-19 Finances Accountability Working Group in Liberia, to sensitize and engage stakeholders about the implementation, transparency and accountability of the WB COVID-19 grant/credit to Liberia.

WHAT ARE THE COVID-19 RELATED CHALLENGES IN LIBERIA?

01

No surveillance for respiratory diseases, like SARs, MERS, and COVID-19

02

Early identification of COVID-19 in communities and health facilities, compliance with measures, and contact tracing are major challenges

03

Liberia health systems is one of the weakest in the world, with a per capita health spending of US\$68.3 (2016)

04

Limited institutional capacity and infrastructure, weak health information systems, and critical gaps in the availability of essential inputs including drugs, equipment and medical supplies

PROJECT OBJECTIVES

The project is aligned with the World Bank Group's (WBG) strategic priorities and commitments to strengthen pandemic preparedness through three key actions under preparedness:

- Improving national preparedness plans including organizational structures of the government
- Promoting adherence to the International Health Regulations IHR
- Utilizing international frameworks for monitoring and evaluation of IHR

PROJECT PRIORITIES

- Support mitigation and contain the transmission of COVID-19
- Ensure adequate management of severe COVID-19 disease
- Strengthen the laboratory network systems for COVID-19 detection
- Provide humanitarian and social support to healthcare workers and families affected by COVID-19
- Strengthen project management and coordination, including partnerships for COVID-19 Response

STRATEGIES AND OPERATIONS

1 The project operations will cover national and county levels and is expected to benefit the entire 4.5 million population of Liberia

2 It directs efforts towards the prevention, control and slowing down of the spread of the outbreak

3 It provides critical health care services needed by the infected population

COORDINATING MECHANISM FOR THE IMPLEMENTATION

The Ministry of Health (MOH), working through the NPHIL will be the responsible implementing agency for the project.

The institutional arrangements will be the same with the ongoing Regional Disease Surveillance Systems Enhancement Project Phase II

The REDISSE II project is technically implemented by the NPHIL, under the oversight of the MOH

REDISSE II Project's national steering committee is chaired by Minister of Health

A Project Implementation Unit (PIU) within the MOH

The REDISSE II project coordinator will also manage the proposed project on COVID-19 through the REDISSE II PIU

ALLOCATION OF FUNDS ACROSS INTERVENTION AREAS

Component Name	Cost US\$ millions
Component 1: Emergency Preparedness Response	1.00
Component 2: Supporting Preparedness through Laboratory System Strengthening	1.00
Component 3: Case Management and Clinical Care	3.00
Component 4: Community Engagement, Risk Communication and Advocacy	1.75
Component 5: Project Management and Coordination, Monitoring and Evaluation	0.75
Total	7.50

DISBURSEMENT BY YEAR

Expected Disbursements (in US\$, millions)

WB Fiscal Year	2020	2021	2022
Annual	4.88	2.25	0.38
Cummulative	4.88	7.13	7.50

FINANCIAL MANAGEMENT

The FM arrangements for managing the COVID-19 IDA grant will be based on the existing arrangements under the PFMU, which is implementing 90% of the World Bank and other donor-financed projects in Liberia.

- The PFMU is responsible for the day-to-day management of funds and accounting for the World Bank using existing Financial Procedures Manual
- PFMU shall be responsible for the project's financial reporting, using already agreed unaudited IFR formats in use for other projects
- Project accounts will be maintained on a cash basis, supported with appropriate records and procedures to track commitments and to safeguard assets
- The use of the project funds will be reported through the rendition of quarterly IFRs acceptable to the World Bank
- The PFMU is to prepare and submit quarterly IFRs to WB using the existing agreed template, 45 days after each fiscal calendar quarter

FUNDS FLOW

funds flow

A

The project will use the report-based disbursement method for accessing funds into the Designated Account (DA) for project implementation

B

Credit proceeds will flow from the IDA to a Designated US Dollar account to be opened at United Bank for Africa (UBA) and managed by the PFMU

C

Payments will be made for eligible project expenses from the Designated US Dollar account

D

Report-based disbursement method (Interim Financial Reports) will be used as a basis for the withdrawal of all credit and grant proceeds

E

An initial advance will be provided to NPHIL, based on a forecast in the annual work-plans

F

Quarterly replenishments withdrawal applications to the WB into the designated accounts will be made subsequently, based on the net cash requirements

HOW IS THE PROJECT FINANCED?

World Bank
Group
Financing

International Development Association
(IDA) Grant

(in millions)
US\$ 7.50

WHAT IS THE ACCOUNTABILITY MECHANISM?

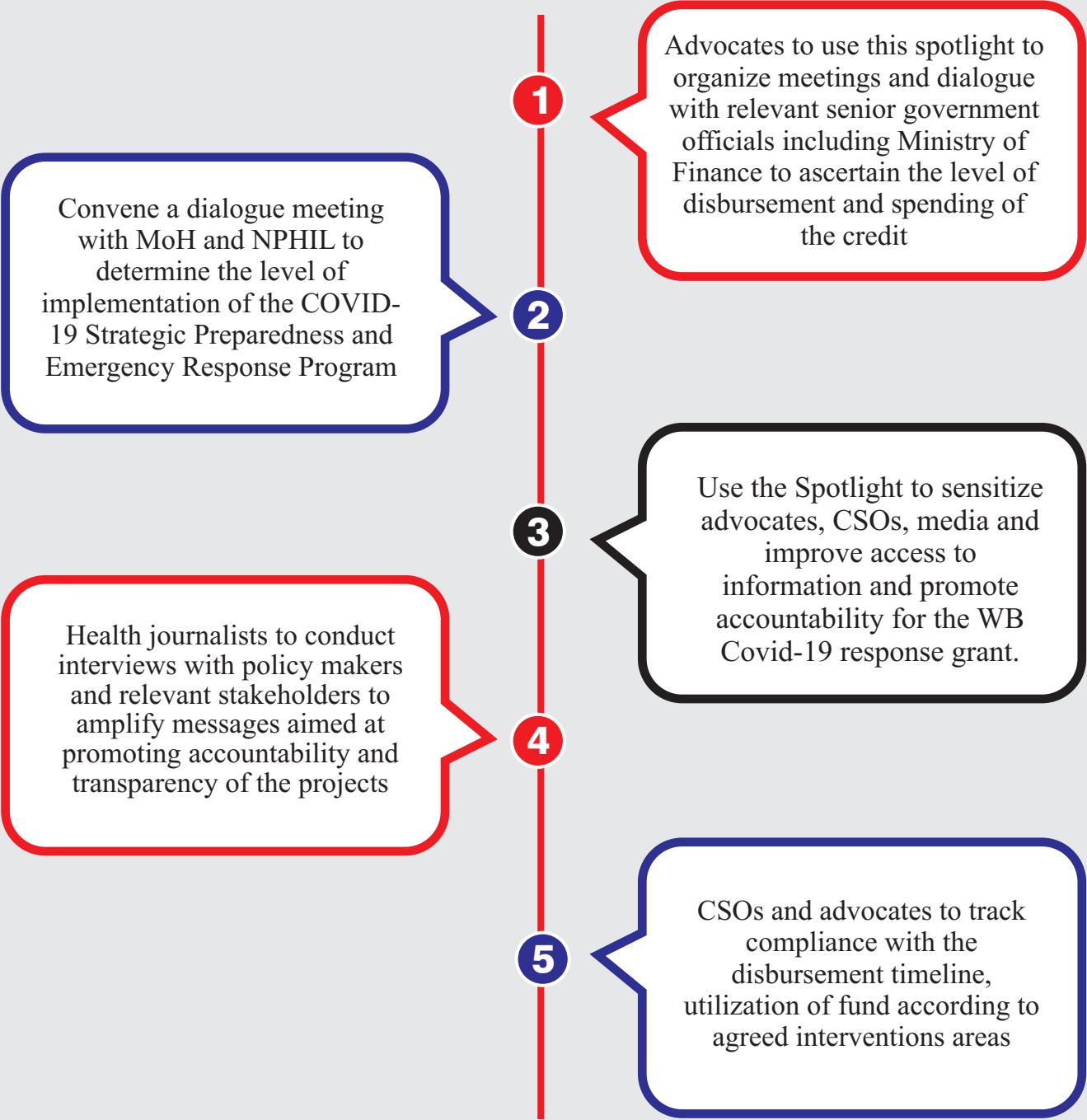
Internal Audit

- The PFMU will establish internal control procedures and processes that ensure appropriate personnel approve transactions
- Adequate segregation of duties between approval, execution, accounting, and reporting functions should be in place
- The current Internal Audit Unit will continue to be used for the internal audit of the project
- Internal auditors are to submit internal audit reports to the WB 45 days after every six months

External Audit

- The General Auditing Commission (GAC) of Liberia is by law responsible for the audit of all government finances and projects
- However, GAC could outsource a private firm of auditors with qualifications and experience acceptable to the IDA
- The project financial statements and Designated Accounts (DAs), will be audited in accordance with the International Standards of Supreme Audit Institutions (ISSAI)
- GAC will be responsible for forming and expressing opinion on the financial statements in accordance with the WB audit policy
- The auditors' report and opinion with respect to the financial statements and activities of the DA, including the Management Letter will be furnished to the World Bank within six months after the end of each governmental fiscal year

KEY RECOMMENDATION FOR ACTIONS



ABOUT THE LIBERIA COVID-19 FINANCES ACCOUNTABILITY WORKING GROUP

The COVID-19 Finances Accountability Working Group in Liberia being hosted by Liberia health CSOs network serves as a loose coalition that engages in advocacy to influence domestic resource mobilization and timely disbursement of finances including international development assistance for health at the country level. It also promotes accountability and transparency of COVID-19 finances. It draws expertise from its diverse membership of advocates, media, young people, civil society organizations and

the academia to gather, analyze and synthesize information on COVID-19 finances and collectively conduct advocacy and engagements with high-level government officials and development partners.

The Africa Health Budget Network provides technical support to the three working groups in Liberia, Nigeria, and Sierra Leone with funding from the Open Society Foundations (OSF) through a programmatic grant ‘Accountability of COVID-19 finances in Africa.’

COVID-19 FINANCES

ACCOUNTABILITY WORKING
GROUP IN LIBERIA

