

# Spotlight on



## NIGERIA COVID-19 STRATEGIC PREPAREDNESS AND RESPONSE PROGRAM

**...to enhance accountability & transparency**

# ACRONYMS

<b>AHBN</b>	Africa Health Budget Network
<b>CoPREP</b>	COVID-19 Preparedness and Response Project
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CSO</b>	Civil Society Organisation
<b>DA</b>	Designated Account
<b>DG</b>	Director General
<b>EOC</b>	Emergency Operations Center
<b>FCT</b>	Federal Capital Territory
<b>FCTF</b>	Fast-Track COVID-19 Facility
<b>FM</b>	Financial Management
<b>FMoH</b>	Federal Ministry of Health
<b>FPFMD</b>	Federal Project Financial Management Department
<b>FPM</b>	Financial Procedures Manual
<b>IAP</b>	Incident Action Plan
<b>IDA</b>	International Development Agency
<b>IFR</b>	Interim Financial Report
<b>IMS</b>	Incident Management System
<b>LGA</b>	Local Government Authority
<b>MPA</b>	Multiphase Programmatic Approach
<b>NCDC</b>	Nigeria Center for Disease Control
<b>NSC</b>	National Steering Committee
<b>NTC</b>	National Technical Committee
<b>OAGF</b>	Office of Accountant General of the Federation
<b>PCU</b>	Project Coordinating Unit
<b>PEF</b>	Pandemic Emergency Financing
<b>PPE</b>	Personal Protective Equipment
<b>REDISSE</b>	Regional Disease Surveillance Systems Enhancement
<b>SPRP</b>	Strategic Preparedness and Response Program
<b>TOR</b>	Terms of Reference
<b>WASH</b>	Water, Sanitation, and Hygiene

## 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) credit and grant to Nigeria for its COVID-19 Strategic Preparedness and Emergency Response Program, to the tune of USD100 million through the Fast Track COVID-19 Facility (FCFT) and USD 14.28 million through the Pandemic Emergency Financing Facility (PEF) respectively. The Spotlight is a product of content analysis of the WB Project Appraisal Document of the Nigeria CoPREP.

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

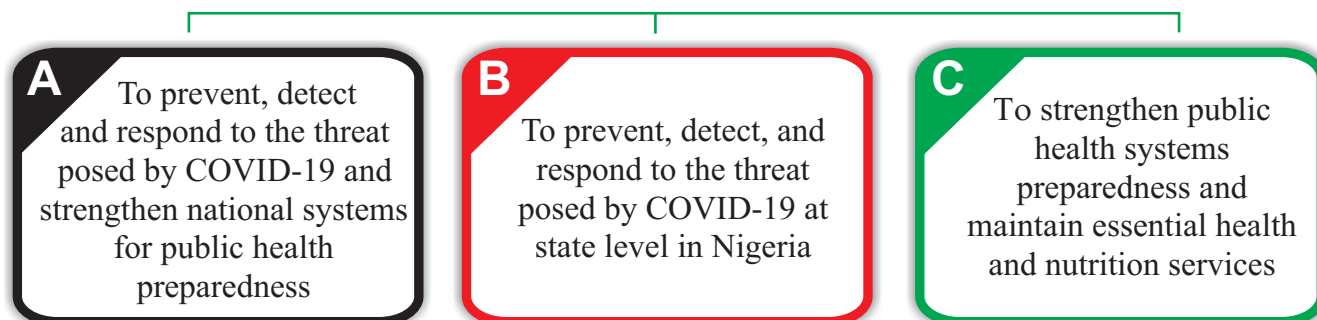
going to be coordinated by NCDC. It shows how resources are allocated across the intervention areas and disbursement arrangements. This Spotlight analyzes the project financing sources, arrangements for funds flow from WB, financial management, accountability mechanism, and provides key recommendations, including a call to CSOs to track level of implementation of the program.

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

## WHAT ARE THE COVID-19 RELATED CHALLENGES IN NIGERIA?

- Inadequate surveillance capacity especially at the state and local government area (LGA) levels
- Acute shortage of equipment for critical care such as oxygen meters
- Lack of adequate case management protocols, inadequate PPE for health workers, and inadequate number of trained health workers
- Limited testing capacity and suboptimal laboratory performance
- Limited access to health facilities, including infectious diseases treatment facilities
- Limited access to Water, Sanitation and Hygiene (WASH)
- Limited community mobilization and population awareness of COVID-19 risks and health-promoting behavior
- Inadequate resourcing of COVID-19 response plans at state level

## PROGRAM AND PROJECT OBJECTIVES



## Intervention Areas

- 1 Establishment of Emergency Operations Center (EOC) and activation of Incident Management System (IMS) for COVID-19
- 2 Establishment of at least three isolation/treatment/community support centers
- 3 Establishment of at least one state-owned laboratory with capacity to perform diagnosis of COVID-19 according to national guidelines
- 4 Identification and monitoring of contacts of confirmed cases
- 5 Treatment of diagnosed cases at the designated isolation or treatment centers per national protocols

## WHAT ARE THE STRATEGIES?

The Nigeria CoPREP will:

- ▶ Complement the REDISSE II through increased state engagement and the need to further strengthen state capacity to respond to such emergencies
- ▶ Finance state-level systems strengthening and response for COVID-19
- ▶ Finance critical federal-level gaps in large procurements and activities

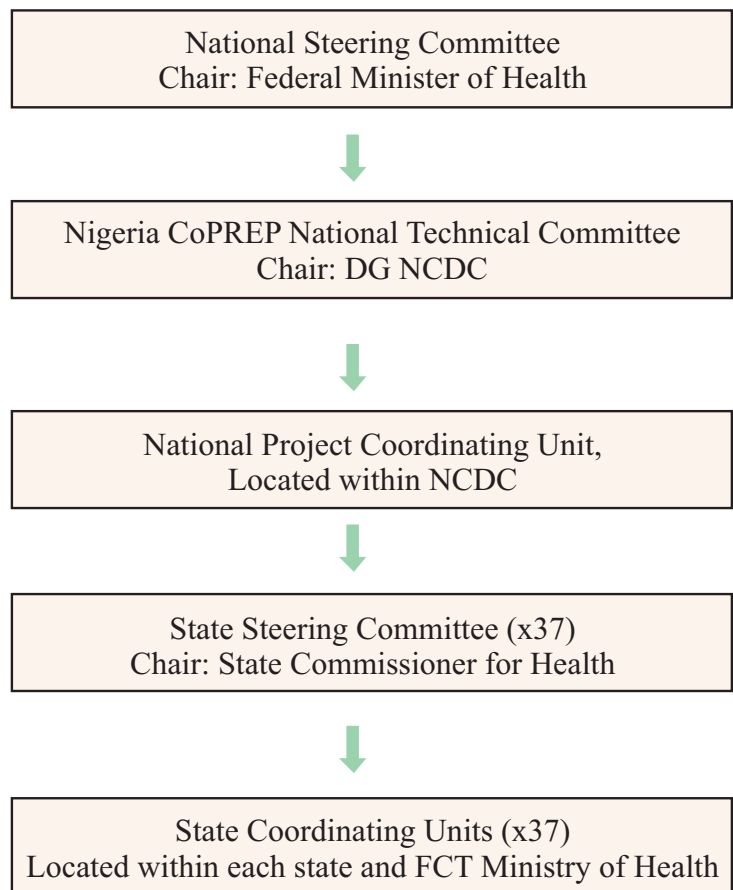
## HOW IS THE PROJECT FINANCED?

- 1** Through an International Development Agency (IDA/WB) credit at US\$100 million, available through the Fast-Track COVID-19 Facility (FCTF) under the crisis response window and Nigeria's IDA19 allocation
- .....
- 2** Through a WB grant financing at US\$14.28 million, available through the Pandemic Emergency Financing (PEF) Facility, that was triggered recently for COVID-19

**Total project cost**  
**US\$114.28**  
**million**

## WHAT IS THE COORDINATING MECHANISM?

The implementing agency for the project is the Nigeria Center for Disease Control (NCDC). This is in line with the NCDC's mandate, which is to lead the preparedness, detection, and response to infectious disease outbreaks and public health emergencies in the country. There are five (5) levels of coordinating structures for the implementation of the project, as follows:



# ALLOCATION OF FUNDS ACROSS INTERVENTION AREAS

The Nigeria CoPREP will be a stand-alone operation for Nigeria comprising two components:

Component 1	Emergency COVID-19 Response	US\$104.28 million equivalent
	Federal Support and Procurement for COVID-19 Emergency Preparedness and Response	US\$14.28 million
	Direct Support to States for COVID-19 Emergency Preparedness and Response	US\$90.00 million
Component 2	Management, Coordination, Monitoring and Evaluation	US\$10.00 million equivalent
	Project Management and Coordination	US\$5.00 million
	Monitoring and Evaluation	US\$5.00 million

## DISBURSEMENT BY YEAR

Schedule of disbursements (in USD, millions)

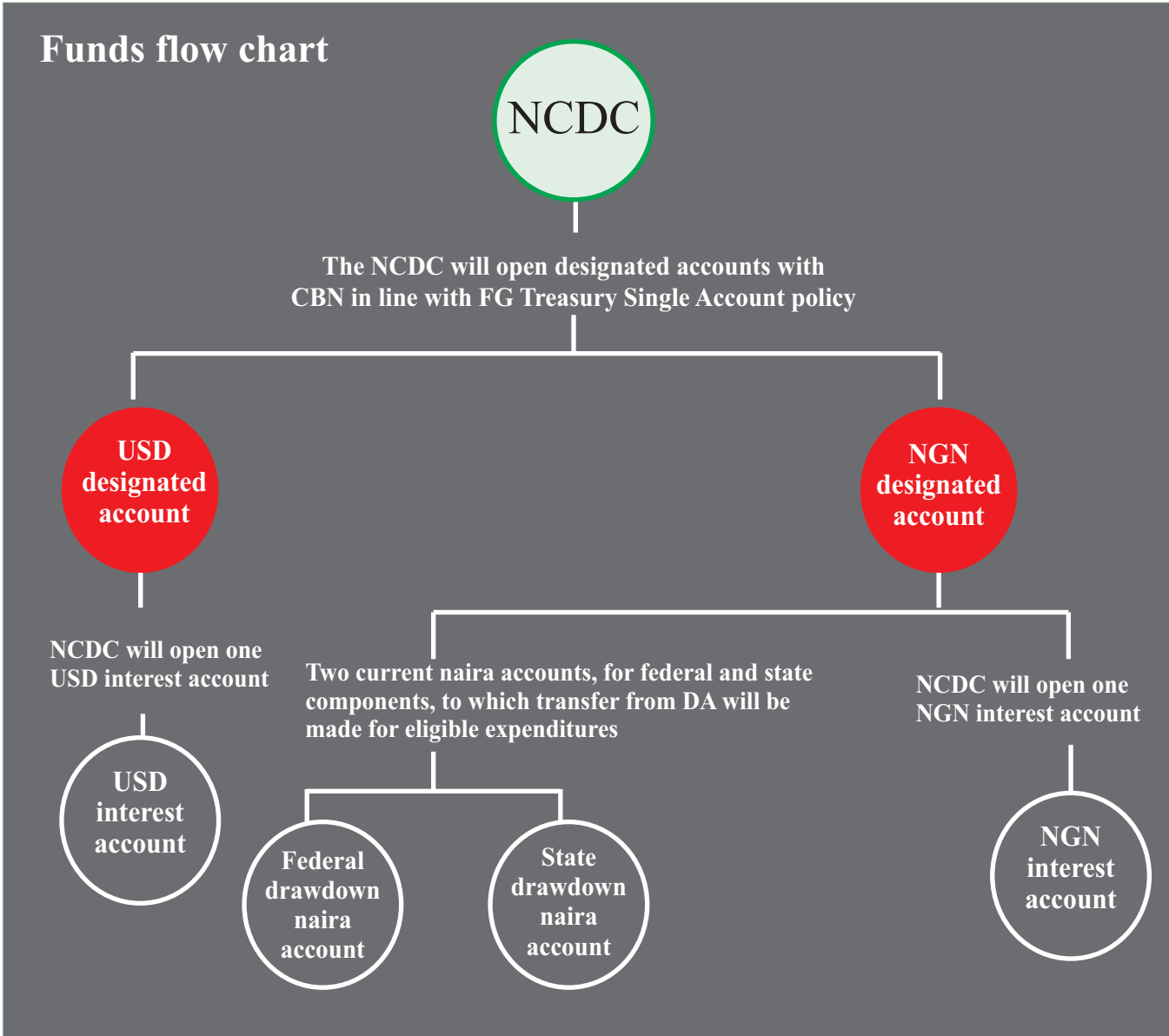
Fiscal Year	2020	2021	2022	2023
Annual	0.00	70.00	42.00	2.28
Cummulative	0.00	70.00	112.00	114.28

## FINANCIAL MANAGEMENT

The Nigeria CoPREP will use the financial management (FM) arrangements in place for REDISSE II, which is being implemented by the NCDC.

- Designated Accounts (DA) in US dollars and naira will be opened with the Central Bank of Nigeria for the project
- The project will submit Interim Financial Reports (IFRs) semiannually, which contains funds received by the project from all sources, within 45 days after the end of each semester
- The project will prepare annual financial statements which will be audited by the same independent auditor engaged for the REDISSE II project
- An audit report, together with the Management Letter, will be submitted to the Nigeria Government within six months after the end of the fiscal year
- At the state level, States will access project funds through an imprest account for the financing of the approved State IAP
- Disbursement of funds will be subject to review of progress implementation
- Payments for high-value procurements to be made by NCDC will be made through direct payments

# FUNDS FLOW



- In addition to the above flow chart and according to the approved state plan, funds from the federal PCU will be transferred to the state imprest account. The imprest is subject to replenishment on submission of full documentation to support expenditures incurred
- The replenishment request may be submitted when 50% of funds provided are expended. Disbursements will also be subject to review of progress implementation
- Monthly utilization reports will be submitted electronically within two weeks of the end of each month

## WHAT IS THE ACCOUNTABILITY MECHANISM?

Due to increased fiduciary responsibility of the Nigeria CoPREP, additional accounting staff will be engaged to strengthen the capacity of the NCDC and ensure adequate oversight of state-level expenditures.

### Internal Audit

- The current REDISSE internal auditor, who is a qualified chartered accountant and vetted by the World Bank, will be the COVID-19 project accountant. One assistant accountant and two internal auditors, one each for REDISSE II and Nigeria CoPREP, will be posted from the Office of Accountant General of the Federation (OAGF)
- The two internal auditors will each submit quarterly reports to the project coordinator, head of the Federal Project Financial Management Department (FPFMD) and the World Bank
- The control features at both the NCDC and FPFMD include a robust Financial Procedures Manual (FPM)
- The FPM will be updated within three months after project effectiveness to include procedures specific to the activities for COVID-19 response
- An enhanced accountability framework will be implemented to provide increased assurance that funds are used for the intended purposes with economy and efficiency and attain value for money
- A protocol for reporting on fraud and corruption is also established

### External Audit

- The annual financial statements will be audited by an independent audit firm appointed based on a terms of reference (TOR) acceptable to the World Bank
- The external auditors will prepare an audit report, management letter and express an opinion on the annual financial statements in compliance with International Standards on Auditing
- A copy of the audited financial statements along with the Management Letter will be submitted to the World Bank not later than six months after the end of each financial year



## KEY RECOMMENDATION FOR ACTIONS

01

Nigeria CoPREP spotlight to be used to sensitize advocates, civil society organizations, stakeholders, media and the general public to improve access to information on COVID-19 finances in Nigeria

02

Advocates to use the spotlight and convene meetings with relevant officials within the Ministry of Finance, OAGF and the World Bank to ascertain the level of disbursement and utilization of the US\$114.28 million

03

Engage the Minister of Health and the NCDC to determine the level of implementation of Federal Support and Procurement for COVID-19 Emergency Preparedness and Response

04

Advocates to engage the NCDC to determine the level of implementation of Direct Support to States, including the establishment of Emergency Operations Centers (EOC) and at least one State-owned laboratory

05

Health journalists to conduct interviews with policy makers and relevant stakeholders to amplify messages aimed at promoting accountability and transparency of the Nigeria CoPREP

## About the Nigeria COVID-19 Finances Accountability Working Group

The COVID-19 Finances Accountability Working Group in Nigeria 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.’

**C**  **VID-19**  
**F I N A N C E S**

ACCOUNTABILITY WORKING  
GROUP IN NIGERIA



---

Designed and produced with technical support from the **Africa Health Budget Network**

✉ [info@afriahbn.org](mailto:info@afriahbn.org) | 🌐 <https://afriahbn.info> | 🐦 [@AHBNetwork](https://twitter.com/AHBNetwork)