



COVID-19 WORLD BANK FUNDS UTILISATION MONITORING REPORT



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EXECUTIVE SUMMARY

Transparency International Zambia (TI-Z) is undertaking interventions that seek to enhance transparency, accountability and citizen's participation in the COVID-19 response in Zambia. This work is supported by the World Bank and Transparency International (TI) Secretariat in Germany. In an effort to enhance citizen's participation in the pandemic response, TI-Z facilitated citizens' monitoring of World Bank funds disbursed by the Zambia National Public Health Institute (ZNPPI) to designated provinces and districts.

Thus, the scope of this monitoring report is restricted to the monitoring of the World Bank funds disbursement of **K4.07 million** that were disbursed to seven provincial health offices and 80 district health offices across the country. These funds and expenditures were tracked and monitored by district monitoring teams covering a sample of 13 districts and seven provincial capitals. The monitoring and tracking of funds was conducted from April to May 2022 and revealed that some districts and provinces monitored had not received the funds. Further, for the district and provinces that had received funds, some health offices had not yet utilised the funds.

Moreover, in conducting the monitoring exercise, district teams encountered challenges pertaining to the unavailability of personnel to provide the requisite information. This was due to a number of reasons including the transfer of personnel and the demands of the health profession, which limited access to the personnel who could provide the required information. Nonetheless, most district monitoring teams managed to get buy-in from provincial health and district health duty bearers in conducting the monitoring exercise.

1.0 INTRODUCTION

The World Bank is supporting the Government of the Republic of Zambia in responding to the COVID-19 pandemic through the ***Zambia COVID-19 Emergency Response and Health Systems Preparedness Project***. Through this initiative, the World Bank and the Global Financing Facility (GFF) have committed funds amounting to US\$25 million to support the COVID-19 response in Zambia. Furthermore, the World Bank and GFF approved additional financing for the COVID-19 response amounting to US\$24 million, bringing the total amount of committed funds to US\$49 million in supporting the Zambian Government's response to the COVID19 pandemic.

The financing support to the Ministry of Health (MoH), which is currently being managed by the Zambia National Public Health Institute (ZNPHI), includes a Governance and Accountability Action Plan (GAAP). The GAAP aims to mitigate the inherent risks in the health sector by:

- I. Improving institutional coordination and implementation,
- II. Strengthening transparency of project activities,
- III. Enhancing oversight and accountability, and
- IV. Strengthening citizen engagement and community monitoring.

TI-Z's Third-Party Monitoring (TPM) Interventions are encompassed in the wider GAAP objectives. Therefore, in order to enhance oversight in the COVID-19 response, TI-Z undertook and supported the monitoring of the utilisation of funds that were disbursed to provincial and district health offices. The TPM was based on the disbursement made to seven Provincial Health Offices (PHOs) and 80 District Health Offices (DHOs) which received funding amounting to **K4.07 million**, as part of World Bank funding towards the COVID-19 response. The monitoring sought to verify funds receipt and track the utilisation of these specific funds.

2.0 METHODOLOGY

The data for monitoring was based on information shared by ZNPHI as overarched by the GAAP. TI-Z developed monitoring tools that were used by district monitoring teams in tracking and monitoring the utilisation of COVID funds. The data collection tools sought to interrogate funds received, funds utilised as well as activities implemented with the funds. Further, the tools encompassed a checklist to assess if the DHOs and PHOs had received guidelines and approved micro plans. To incorporate beneficiary feedback into the monitoring, structured interviews were conducted targeting community members around the locations where activities had been implemented.

In terms of sampling, the TPM targeted all the seven provinces reported by ZNHPI as provinces to which World Bank funds had been disbursed for the COVID-19 response in December 2021. Out of the 80 districts within the seven provinces earmarked to receive funds, the TPM targeted 13 districts. The 13 districts were selected based on where TI-Z has presence and has been implementing other activities, as well as where monitoring teams have been established; therefore, leveraging on the rapport TI-Z has created with key stakeholders and to ensure sustainability. At PHO and DHO level, 7 and 13 respondents were purposively selected while at community level 52 community respondents were purposively selected. For PHO, DHO and community levels, respondents were selected on the basis of them either implementing or participating in COVID-19 activities implemented.

The data collection was in the form of key informant interviews with officers from the PHOs and DHOs. Once data was collected, district teams sent the completed tools to TI-Z Secretariat in Lusaka for validation and

analysis. TPM and data collection by the district teams was conducted from April to May 2022 and the customised COVID-19 Donations Tracking (CODOT) system was used to analyse the data. **Table 1** presents the coverage of the monitoring and tracking exercise:

Table 1: Sample Size and Coverage of TPM

TPM Targets	Total Funded	Monitored	% Coverage
Provincial Health Offices (PHOs)	7	7	100.00%
District Health Offices (DHOs)	80	13	16.25%
Community respondents	60	52	86.66%
TOTAL (PHOs +DHOs)	87	20	22.99%

Table 1 indicates that out of the seven PHOs funded, TI-Z conducted disbursement monitoring in all the seven provinces: Lusaka, Central, Southern, North Western, Northern, Western and Muchinga. Therefore, data collected from the seven PHOs, represented a 100% coverage of the funded PHOs.

At district level, out of the 80 DHOs funded, TI-Z sampled only 13 districts where TI-Z has constituted district monitoring teams and has implemented interventions. Therefore, the 13 DHOs sampled represented a 16.25% coverage out of the 80 funded. With regards the community feedback interviews, these were conducted in three districts, namely, Chinsali, Choma and Kapiri Mposhi. The interviewees were purposively selected by the monitoring teams in the catchment areas where the DHOs which implemented activities. Fifty-two (52) community members were interviewed in order to provide feedback on the implemented activities. The community members that provided feedback were sampled from Choma (12), Chinsali (20) and Kapiri Mposhi (20).

3.0 MONITORING FINDINGS

This section of the report gives an account of the monitoring findings and interpretation of the findings as analysed and assessed.

3.1 Coverage and Receipt of Funds

During the month of December 2021, the ZNPHI reported a total disbursement of K4.07 million. **Figure 1** presents the coverage of the funds monitored by TI-Z as part of the TPM.

Figure 1: Proportion of total funds vs funds monitored

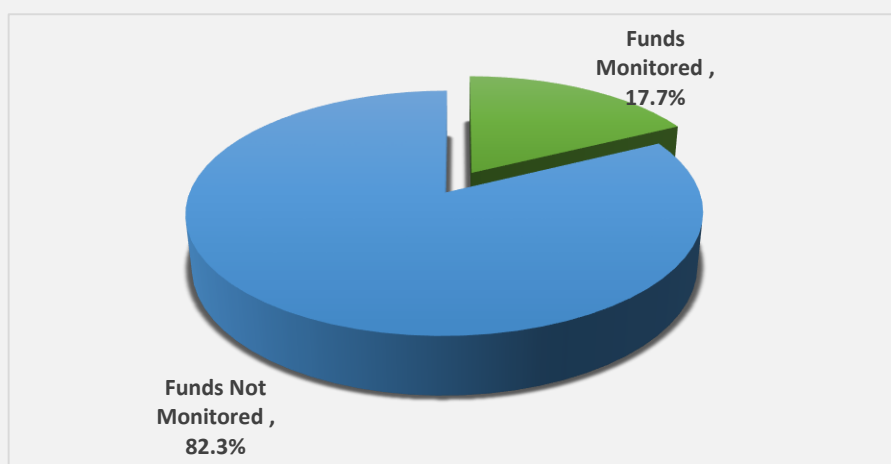


Figure 1 indicates that out of the total fund disbursement of K4.07 million, TI-Z monitored the receipt and utilization of K720,000, representing 17.7% coverage. Out of the total amount of funds monitored, it was established that 13% of the funds were not received by the close of the monitoring period. **Table 2** presents an account of the funded reported as received across the seven Provinces.

Table 2: Funds Receipt by Province

Province	Amount Allocated (K)	Amount Received (K)	%Variance
Lusaka	10,000	10,000	0%
Central	10,000	0	-100%
Southern	10,000	0	-100%
Muchinga	10,000	10,000	0%
Northern	10,000	10,000	0%
Western	10,000	0	-100%
North Western	10,000	0	-100%
Total	70,000	30,000	-57.14%

Note: %Variance = [(Amount Received-Amount Allocated)/Amount Allocated] *100

It can be noted from **Table 2** that only three out of the seven PHOs had received the funds disbursed by the close of the monitoring period. These were PHOs in Lusaka, Muchinga, and Northern Provinces while the PHOs in Central, Southern, Western and North Western Provinces reported that the funds had not been received. Non-receipt of funds was corroborated through PHOs' bank statements, which did not reflect receipt of funds. This therefore, represented an overall variance of 57.14% at PHO level, since only K30,000 was reported as received out of the K70,000 allocated to PHOs in the sample.

Out of the 13 District Health Offices monitored, only the Chinsali District Health office reported the funds as not received by the close of the monitoring period. Chinsali district health office presented a special case however, as the district had received a block amount of K742,085 additional World Bank funds for the COVID response. However, the district health office could not identify and differentiate the K50,000 that was separately disbursed from the additional funds of K742,085 it had received.

Therefore, out of the total funds allocation of K650,000 to DHOs monitored by TI-Z, 92.3% of the funds were reported as received. Overall, based on the PHOs and DHOs monitored by TI-Z, which represents K720,000 of allocated funds, the total amount of funds reported as received was K630,000. This represents a verified disbursement rate of 87.5%.

Moreover, **Table 3** shows the period within which funds were received as reflected by the bank statements of designated PHOs and DHOs that affirmed receipt of funds.

Table 3: Funds Receipt by Date

Health Office	Funds Received (K)	Date Funds Reported as Received
1. PHOs	30,000	
Lusaka	10,000	27 th December 2021
Muchinga	10,000	24 th December 2021
Northern	10,000	27 th December 2021
2. DHOs	600,000	
Chongwe	50,000	27 th December 2021
Lusaka	50,000	27 th December 2021
Kabwe	50,000	27 th December 2021
Kapiri Mposhi	50,000	27 th December 2021
Choma	50,000	11 th December 2021
Livingstone	50,000	27 th December 2021
Kazungula	50,000	27 th December 2021
Kasama	50,000	27 th December 2021
Mongu	50,000	27 th December 2021
Solwezi	50,000	27 th December 2021
Kalumbila	50,000	27 th December 2021
Kasempa	50,000	27 th December 2021
Total	630,000	440,948.59

3.1.1 Interpretation of Findings - Coverage and Receipt of Funds

Findings show that not all PHOs and DHOs received the disbursed funds as planned. Particularly for PHOs, more than 50% reported that they had not received funding. Therefore, while ZNPHI confirmed having disbursed the funds in December 2021 to health offices, four PHOs confirmed not having received the funds at the time of monitoring. Given that TPM was conducted three months after the disbursement, this shows a weakness in terms of coordination between ZNPHI/MoH and the PHOs concerned. The findings above also signify lack of clear and time-bound implementation plans as well as inadequacies of financial tracking mechanisms at ZNPHI/MoH, PHO and DHO levels. Further, delayed disbursement of funds potentially affected timely implementation of planned COVID-19 activities in the affected provinces.

3.2 Funds Utilisation

A total of three PHOs and 12 DHOs monitored by TI-Z reported that they had received COVID-19 funds from ZNPHI. **Table 3** present the status of funds utilisation as at the close of the monitoring period.

Table 4: Status of Funds Utilisation

Health Office	Funds Received (K)	Funds Spent (K)	Funds Unspent (K)
3. PHOs	30,000	20,000	10,000
Lusaka	10,000	10,000	0
Muchinga	10,000	10,000	0
Northern	10,000	0	10,000
4. DHOs	600,000	420,948.59	179,051.41
Chongwe	50,000	50,000	0
Lusaka	50,000	0	50,000
Kabwe	50,000	46,999.39	3,000.61
Kapiri Mposhi	50,000	0	50,000
Choma	50,000	50,000.00	0
Livingstone	50,000	0	50,000
Kazungula	50,000	44,460.00	5,540
Kasama	50,000	49,999.20	0.8
Mongu	50,000	49,400.00	600
Solwezi	50,000	31,650.00	18,350
Kalumbila	50,000	48,440.00	1,560
Kasempa	50,000	50,000.00	0
Total	630,000	440,948.59	189,051.41

Table 3 indicates that the Northern PHO did not spend the K10,000 received while the Lusaka and Muchinga PHOs spent all the funds received. Among the DHOs monitored, Lusaka, Kapiri Mposhi, and Livingstone had not spent any of the funds received by the close of the monitoring period while all other DHOs had spent part or all of the funds received. Overall, out of the K630,000.00 reported as received, K440,948.59 or almost 70% of these funds were spent while about 30% of the funds monitored were not utilised, as at the close of the monitoring period. Some DHOs reported that whilst they had received the funds, the funds had not been utilised at the time of monitoring because they had not received guidance (guidelines) on how to utilise the funds.

3.2.1 Interpretation of Findings – Funds Utilisation

Findings show that the salient reason the DHOs and PHO stated for non-utilisation of funds was the nonreceipt of guidelines and or guidance, therefore, health offices did not know how to use the funds. This points to oversight weaknesses with regards to ZNPHI/MOH given that part of their role is to monitor and ensure that PHOs and DHOs earmarked for funding utilise disbursed funds. The findings also signify inadequacies of periodic financial monitoring and tracking mechanisms to keep track of and monitor funds utilisation by PHOs and DHOs. Moreover, subsequent to the Auditor General's report on the utilisation of COVID resources, it was

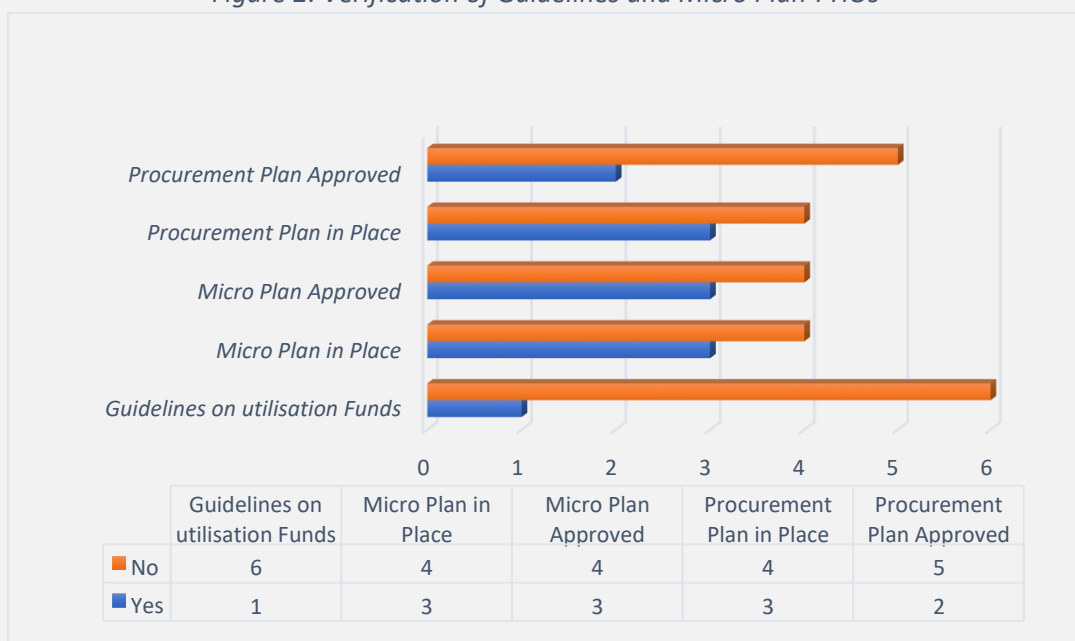
expected that rigorous reporting systems and mechanisms would be in place to track and monitor usage of disbursed funds.

Moreover, findings that funds were unspent due to guidelines not being received indicate weaknesses in efficiency regarding timeliness and comprehensiveness of information being availed to the implementing DHOs and PHOs. Seemingly, no efforts were made to ensure that relevant information pertaining to the guidelines had reached designated DHOs and PHOs. Further, findings also indicate lacking transparency of information pertaining to the purpose of funds. Additionally, non-utilisation of funds as intended undermines the effectiveness of interventions for which the funds were intended.

3.3 Verification – Guidelines and Plans

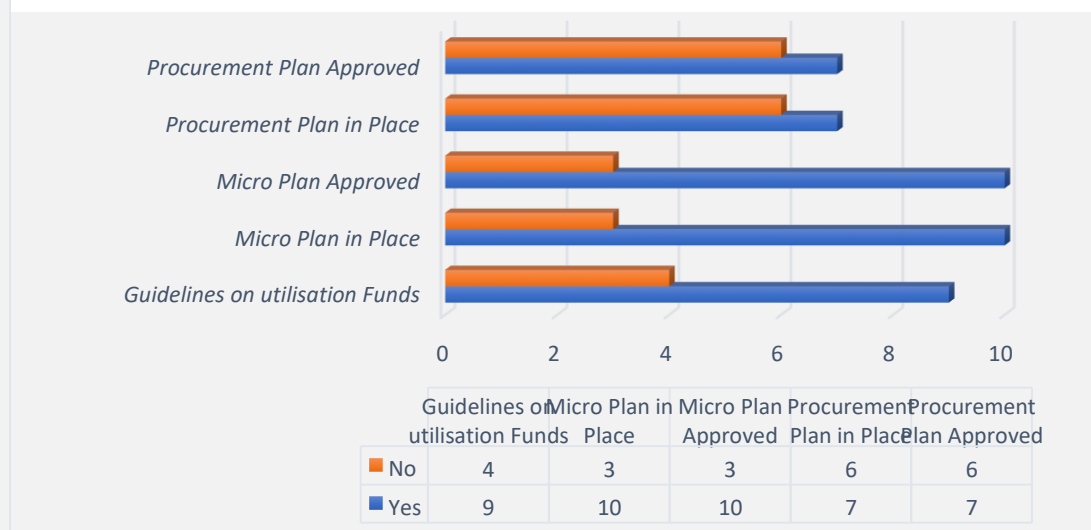
To assess due diligence measures for funds disbursements, district monitoring teams checked if PHOs and DHOs had received the funds guidelines ahead of the funding. This was meant to verify as to whether the respective PHOs and DHOs had received the guidelines on how to use the World Bank funds and had planned for the funds. The monitoring teams also verified if micro plans as well as procurement plans were in place and approved. As shown by **Figure 2** and **Figure 3**, the results show variation in PHOs and DHOs responses on receipt of guidelines as well as having in place approved micro and procurement plans.

Figure 2: Verification of Guidelines and Micro Plan-PHOs



Based on the findings indicated in **Figure 2**, most PHOs responded in the negative to receiving guidelines on the utilisation of funds. The result could be due to PHOs actually not receiving the guidelines or health offices receiving the guidelines but not knowing the guidelines being referred to. Nonetheless, four of the seven PHOs monitored indicated that they had developed micro plans that had been approved.

Figure 3: Verification of Guidelines and Micro Plans DHOs



At DHO level, the situation was the exact opposite. **Figure 3** indicates that nine of the sampled DHOs indicated that the guidelines were received while 10 indicated that they had micro plans approved and procurement plans in place. However, it was noted by the monitoring teams that in some districts the micro plans were approved after the funds had been disbursed.

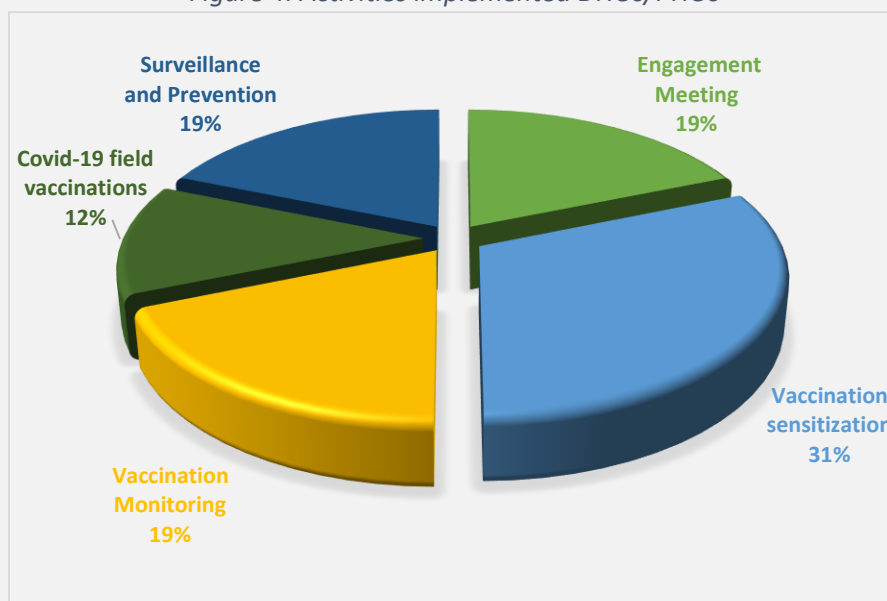
3.3.1 Interpretation of Findings – Guidelines and Plans

The variations in affirmative responses of DHOs and PHOs on receipt of guidelines and having in place micro plans indicates risks relating to DHOs’ and PHOs’ accountable use of funds. In light of the risks of financial misapplication of funds, guidelines should have been received by all designated health offices prior to receiving the disbursed funds given that without strong internal and external controls, the funds were exposed to misuse. In addition, without guidelines, it implies that the overarching plan for the COVID-19 activities may have been compromised as effective implementation is contingent on efficient disbursement of funds. Thus, lack of receipt of guidelines indicates risks and opportunity for funds misuse as well as weaknesses in effective implementation. Further, the lack of approved micro plans weakens integrity in expending funds because micro plans ensure are a failsafe that ensure adherence to agreed and approved strategies.

3.4 Activities implemented with funds

Based on correspondence from the Ministry of Health (MoH) headquarters the disbursed funds were purposed to facilitate and support the COVID-19 vaccination drive. TI-Z’s monitoring teams therefore asked the various PHOs and DHOs to highlight the activities they implemented using the funds. **Figure 4** presents a distribution of the main activities on which the funds were spent, following thematic analysis of the responses.

Figure 4: Activities implemented DHOs/PHOs



The activities reported as conducted by DHOs and PHOs noticeably related to vaccination sensitisation (31%) and awareness raising – this also comprised door-to-door vaccination sensitisation exercises. As indicated in **Figure 4**, the other activities reported included surveillance and prevention activities (19%), vaccination of target populations (12%), and monitoring of the vaccination activities during the period (19%). Some DHOs also reported using the funds to hold engagement meetings (19%) with traditional leaders, for instance, in order to increase the uptake of vaccines.

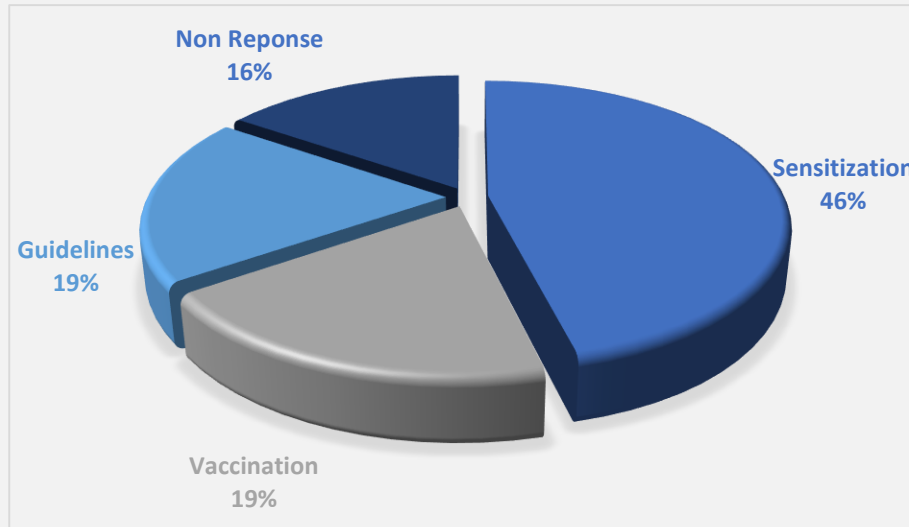
3.4.1 Interpretation of Findings – Activities Implemented

Findings show that activities implemented by the health offices were in line with the intended purpose of funds. However, non-recipient and non-expenditure of funds by some health offices potentially compromised collective national efforts of the COVID-19 response and thus undermined overall effectiveness of activities.

3.5 Beneficiaries Feedback

In an effort to corroborate activities reported as implemented by health offices, the district monitoring teams in three districts interviewed community members from the catchment areas in which activities were implemented to collect feedback. The beneficiaries' responses were analysed using thematic analysis that indicated that out of the activities implemented; 46% were sensitisation-based, whilst 19% and 16 % were vaccinations and awareness activities aimed at promoting COVID-19 guidelines, respectively. This information therefore validated the responses given by PHOs and DHOs on the utilisation of funds, with vaccine sensitisation as the most prominent activity. **Figure 5** presents a summary of the responses obtained from the community members.

Figure 5: Beneficiaries Responses: Activities conducted



4.0 Challenges

This section outlines some of the notable challenges cited by the key informants from the PHOs and DHOs in the management and utilization of the COVID-19 funds as well as challenges encountered by the TI-Z monitoring teams in conducting the TPM. The challenges faced by duty bearers are presented in sub-section 4.1 while those encountered during the monitoring process have been presented in sub-section 4.2.

4.1 Challenges - Duty Bearers

The majority of the duty bearers interviewed were appreciative of the funds from the World Bank, which facilitated a number of vaccination activities. However, some DHOs noted that there were general inconsistencies regarding resources to support vaccination activities – this was particularly pertaining to available resources to implement COVID-19 vaccine activities from various sources. Further, some DHOs and PHOs only took notice of the funds upon being engaged by the TI-Z district monitoring teams. Moreover, a number of DHOs and PHOs indicated that the source of the funds was not known, in such cases health offices stated that they had to make follow ups to clarify the source and purpose of funding. Additionally, A few DHOs also reported challenges in distinguishing World Bank funds disbursed from other funds.

With regards, activity implementation, the duty bearers indicated that transport (logistical) limitations and other inadequacies limited the vaccine campaign activities. Some DHOs also intimated that there was a limited stock of vaccines, which curtailed the momentum for the vaccination drive. Furthermore, a major challenge cited as a hindrance to the vaccination programme is the propagation of myths and misconceptions surrounding the COVID-19 vaccines in the target communities.

4.2 Challenges – District Monitoring Teams

The monitoring activities coincided with the polio vaccination campaigns, which posed challenges for district teams in collecting data, as in some instances the designated officers who could avail the required information and data were in the field implementing activities. Further, the unavailability of staff, given the demanding nature of health personnel services, also limited the collection of comprehensive data for some districts and provincial health offices. A number of district teams also encountered challenges in accessing comprehensive information. The provision of piecemeal information in some districts and provinces increased the number of

follow up meetings to clarify and complete data collection. In a few cases, staff transfers further exacerbated these delays.

The TI-Z monitoring teams also reported variations in the responsiveness of PHOs and DHOs, with some offices reportedly being wary of the district teams monitoring exercise. This was despite the designated health offices being engaged prior to commencement of monitoring interventions. These challenges had serious ramifications on the sample size. The delays in finalizing the PHOs and DHOs interviews reduced the time allocated to the collection of feedback from beneficiaries. Consequently, beneficiary feedback interviews were only conducted in three out of the 13 districts monitored.

5.0 RECOMMENDATIONS

Subsequent to the TPM exercise and the aforementioned findings, the following recommendations have been formulated:

RECOMMENDATIONS		Responsible / Lead Institution(s)
1.	Enhance Data Management and Information flow including communication mechanisms for funds disbursement, particularly around notice of funds disbursed to PHOs and DHOs. Further, ensure cascading of information relating to guidelines and guidance on how DHOs and PHOs should use the funds.	Ministry of Health and ZNPHI
2.	Strengthen systems and mechanisms of financial reporting to track and monitor funds disbursement – from funds disbursement to receipt and usage.	Ministry of Health and ZNPHI
3.	Strengthen supervision, coordination and monitoring of DHO activity implementation.	PHOs, Ministry of Health and ZNPHI
4.	Seek innovative and relevant interventions to address myths and misconceptions surrounding COVID-19 vaccines.	Ministry of Health and ZNPHI Other institutions including CSOs, traditional leaders to support
5.	Ensure consistent supply and stock of COVID-19 vaccines including putting in place mechanisms to promptly predict and remedy vaccine stock-outs particularly in far-flung districts. Both top-down and bottom-up information channels should support this.	Ministry of Health and ZNPHI PHOs, DHOs and Facilities
6.	Continuous and consistent engagement with duty bearers and ensure feedback from and to duty bearers.	TI-Z and other CSOs

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