



**UNAUDITED FINANCIAL REPORT ON
NACOVERC'S ACTIVITIES
(MARCH – DECEMBER 2020)**

Introduction

The importance of legitimacy, transparency and accountability in the use of COVID-19 funds have received increased international attention. As countries respond to the pandemic with exceptional fiscal measures in size, composition and speed, the risk of misuse of public funds is heightened with streamlined PFM controls and procurement rules to ensure timely delivery.

The leadership in Sierra Leone initiated decisive measures to address the current COVID-19 pandemic since the index case. In order to ensure that the response is effective and responsive to changing levels of COVID-19 infections in the country, the GoSL established the National COVID-19 Emergency Response Centre (NACOVERC), an off-budget entity which reports to the President, to deliver the public health emergency measures.

The COVID-19 response is fully decentralized. The NACOVERC provides strategic direction to the DICOVERCs to ensure that there is command, control, coordination and communications (C4). The DICOVERCs are structured to ensure that Public Health experts headed by the District Medical Officers (DMOs) of the District Health Management Teams (DHMTs) work with the District Coordinators and other key players (Local Councils/Mayors/Traditional leaders/Religious leaders) to ensure a whole-of-government and multi-agency approach in responding to the COVID-19 pandemic at the district level.

Legal Framework

The operations of NACOVERC are covered by several legal instruments to underpin the legitimacy of the Response. These include:

- i. Constitutional Instrument No. 6 of 2020, Proclamation, 2020 - State of Public Emergency
- ii. Constitutional Instrument No. 21 of 2020, The Corona Virus Disease Emergency Fund Regulations, 2020
- iii. Constitutional Instrument No. 22, The Corona Virus Disease Emergency Fund (Management) Regulations, 2020;
- iv. Constitutional Instrument No. 23 of 2020, The COVID-19 Public Emergency Response Coordination regulation, 2020;
- v. Constitutional Instrument No. 24 of 2020, The COVID-19 Public Emergency Response Coordination (Protective Measures) Regulations, 2020; and
- vi. Constitutional Instrument No. 25 of 2020, The Imposition of Curfew Order, 2020

To uphold commitment to the fight against corruption and rising interest of the international community and civil society in good governance structure around the use of COVID-19 funds, the Corona Virus Disease Emergency Fund Regulation, 2020, provides for the establishment and management of the Corona Virus Disease Emergency Fund. The regulations make provisions for the establishment of a Corona Virus Emergency

Fund Oversight Committee and provide guidance on budget preparation, procurement processes, accounting and financial reporting guidelines, and internal and external auditing.

Furthermore, The Corona Virus Disease Emergency Fund (Management) Regulation, 2020, provides the financial architecture to support the Response and emphasizes full transparency and value for money in procurement. Procurement Committee of the COVID-19 Fund Administration advises on procurement methods and evaluates application, procurement proposals, bids and contracts. Furthermore, the Regulation mandates the Administrator to publish significant procurement activities widely in various media outlets.

Strategic Plan

The National COVID-19 Strategic Health Response Plan covers the Government's crisis response directly to the public health risk of COVID-19 and focuses primarily on the goal of 'saving lives' and protecting livelihood.¹

The key objectives of this plan are: (i) mitigate the spread of COVID-19; (ii) minimize deaths from COVID-19; (iii) protect wider health services to ensure lives are not unnecessarily lost due to non-COVID-19 health causes; and (iv) mitigate the impact of COVID-19 on livelihoods

To achieve these objectives, the Response is implemented through six key pillars: (i) operational coordination; (ii) surveillance; (iii) isolation / quarantine²; (iv) testing; (v) clinical treatment/case management; and (vi) behavioural change.

Financial Update from 1st March 2020 to 31st December 2020

The financial report provides information on revenue and expenditure of NACOVERC for the period March to December, 2020 (Annexes A to C). Since March, 2020, funds to fight the COVID-19 pandemic have been disbursed through four institutions.

- Ministry of Health and Sanitation/Integrated Health Project Administration Unit (IHPAU)
- Ministry of Finance
- Ministry of Finance Fiduciary Team (NACOVERC)
- Admin & Finance Pillar (NACOVERC) supported by a private Fiduciary Agent

The total resource envelope from April to December 2020, to fight the COVID-19 pandemic amounted to Le 467.1 billion (see Annex A). These included disbursement

¹ In addition, the economic and social response to COVID-19 is covered by the Quick Action Economic Response Plan (QAERP)

² Isolation refers to the isolation of a positive asymptomatic case, whereas quarantine refers to the quarantine of a primary contact to a positive case who maybe at risk either due to travel history or having been exposed.

from the government amounting to Le 441.9 billion. The private sector also made financial and in-kind contribution towards the fight against the COVID-19 pandemic. In addition, NACOVERC has been generating revenues from enhanced enforcement fines and laboratory tests for corona virus for inbound and outbound passengers. The total receipt from laboratory tests and enhanced enforcement fines between April and December 2020, amounted to Le 24.1 billion. These funds are kept in escrow in various accounts opened by NACOVERC and have not been utilized to fund any activity so far. These funds are targeted at projects to strengthen the health system. The government has also received support from donors and development partners in the fight against the COVID-19 pandemic.

Total expenditure undertaken by NACOVERC from March to December, 2020, amounted to Le 423.6 billion, to support interventions across the six pillars.

The Operation and Coordination pillar entails establishing the Response architecture at the central and district levels. To ensure effective coordination the Response acquired logistics assets including 400 motor bikes, 37 light vehicles, 207 laptops, 500 android tables, 500 android phones, thirty (30) sets of 6.5 KVA generators to support command centres across the country, sixteen (16) sets 20 KVA diesel generators and office furniture and equipment for district coordinating offices (DICOVERCs).

The Case Management has been a crucial pillar in the Response to provide treatment for COVID patients and protect frontline health care workers. Expenditures undertaken under this pillar covered increasing the number of bed capacity from 30 to over 900 beds in COVID-19 treatment centres, the purchase of 8 incinerators, 400 medical oxygen cylinder sets, essential drugs to the National Medical Supplies Agency, 25 medical oxygen gauges, ventilators and infection prevention and control consumables including PPEs, alcohol-base rub, handwashing soap, gloves etc.

Laboratory activities at the initial stages of the response were supported largely by donated testing kits. With the reopening of the airport and COVID-19 testing policy for traveling passengers, allocations to the Laboratories for COVID-19 tests and establishment of additional laboratories have been increased. Expenditures on testing includes purchase of PCR reagents and molecular test kits and equipment, rapid device test (RDT) antibody kits for COVID-19, setting up of COVID-19 testing facility at Lungi International Airport. Investments were undertaken to increase number of molecular laboratory capacities from 3 to 6 across the country.

Costs relating to isolation and quarantine services are attributable largely to hotel bills and feeding of patients in quarantines homes, isolation and treatment centres. Risk communication, social mobilization and psychosocial support help in driving behavioural change towards the ethical codes of conduct during the COVID-19 pandemic through provision of face masks, brochures, posters etc. Increased support has been provided to continuously recraft the messaging on COVID-19 across communities and various sectors.

Expenditure on surveillance was geared towards investigating cases and contact tracing. Technology has been a centre piece of the Response with applications such as the travel portal, E-Pass, E-Manifest, E-Money Service, Compliance Enforcement Management System (CEMS), Quarantine App, Deploy CommCare App for use by Surveillance and Case Management and USSD SMS systems for COVID-19 updates, symptoms and tips.

Transparency and Reporting

Sections 5 & 6 of The Corona Virus Disease Emergency Fund (Management) Regulations, 2020 guides the procurement processes and transparency requirement of NACOVERC. Section 5 entails NACOVERC to ensure value for money and the procurement process is overseen by an Advisory body that advises on procurement methods and evaluate application, procurement proposals, bids and contracts. Section 6 ensures the process is transparent through the publication of procurement activities that are undertaken not only on the NPPA website but on other media outlets. This information will include name of companies awarded contracts, their beneficiary owners, amounts and date of completion.

Outlook

The architecture is fully established and the outlook for the health response is on the balance. However, with the lifting of the inter-district movement and relaxation of measures during the festive season, the risk of a second wave was imminent. In this regard, the Response posture was to repurpose resource to curtail the emergence of community spread by surging surveillance, testing and case management. Emphasis will be shifted to strengthening of emergency response system and infrastructure (E-surveillance system, increase testing capacity and treatment care facilities at primary border) and on community engagement and local ownership.

Annex A2

Details	Donors		(Le' m)
Receipt			
Transfer from the Consolidated revenue Fund	Government of Sierra Leone (incl Direct Transfer to EOC Operations Account)		375,000
Donations			
Private Contribution	NP (SL) Ltd	1,000	
	LEONOIL	750	
	Total (SL) Ltd	459	
	Qcell (SL) Ltd	60	
	Seawright Mining Co Ltd	1,000	
	UBA Bank	1,440	
	Zainab Kandeh, Honorary Consular FOR SL to Morocco	10	
	GT Bank	350	
	Transnational SL Ltd	10	
	Mercury International	500	
	Martin Michael Family	100	
	Solidarity Fund-IAMTECH University	50	
	Andre Hope	10	
	Skye Bank	150	
	Consular Corps In Sierra Leone	125	
	AWOL	50	
	Sierra Leone Ambassadors/High Commissioners in Overseas Miss	175	
	Alfred Kamanda	1	
	Chozen Generations	10	
	EE Lions	20	
	Kidney Disease Prevention SL	12	
	DR SOLOMON GEMBEH SNR HIGH COMMISSIONER TO	10	
	Dayu Mining Company Limited	484	
	Access Bank	100	
	PAVIFORT AI- Associates	50	
	Alhassan Sowe	0	
	Tegloma Federation Inc	50	
	Liberals Foundation	35	
	DONATION FROM SLPP CANADA CHAIR- MAN PAUL D	15	
	COMPAGNIE SAHELIENNE D'ENT.	500	
	Zenith Bank	250	
	ORANGE SL LTD	1,000	
	SLPP North America Women's Wing	35	
	SLPP- UNITED KINGDOM & IRELAND	50	
	Anonymous	59	
	Revaluation Gain	43	
Total Private Donations			8,962
Donor Contributions	Wold Bank Support		3,667
	UNDP		251
	Other Donation EBID	USD- 50,000	481
Total Donor Contributions			4,399
Public Donations			
	NASSIT	1,000	
	Bank of Sierra Leone	1,000	
	Guma Valley Water Company	10	
	Ministry of Foreign Affairs	78	
	Sierra Leone Insurance Commission	140	
	Sierra Leone Commercial Bank	500	
	Donation- Ministry of Foreign Affairs- USD 19,920	106	
	Donation- SL Embassy Washington - USD 50,000	487	
Total Public Donations			3,320
Total Cash Transfer			391,681
Other GoSL Contributions/Donations			
PAYE - Allowances to Health Workers			41,062
			41,062

Annex B

COVID-19 FUNDS UNAUDITED RECEIPTS AND EXPENDITURES (Cash Basis - Le' m) 1st March 2020 to 31st December 2020						
	March	Apr 1 - Apr 27	Apr 28 - Jun 30	Jul 1 - Dec 31	Apr - Dec 31	
	MOH	IHPAU	MOF Fiduciary	C-19 Fund Admin	MOF	Total
Administrative Expenses		70	1,387	37,155	0	38,612
Allowances		785	24,299	176,866	41,062	243,012
Assets			2,197	18,897	19,916	41,010
Fuel and Lubricants			2,274	4,345		6,620
Repairs and Maintenance			443	3,416		3,859
Travelling Expenses			3,551	11,272		14,823
Feeding		2,089	18,977	6,062		27,127
Medical Expenses		302	335	12,056	481	13,174
Publication and Sensitization	5,000	2,601	4,241	6,749	3,781	22,372
Training		245	1,400	729		2,374
Front Line Staff				8,020		8,020
Rent and Rates				114		114
Consultancy Fees				2,456		2,456
Printing and Stationery				7		7
	5,000	6,092	59,103	288,146	65,239	423,581

Annex C

PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
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PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
Consultancy services for the provision of Fiduciary and Internal Controls and Systems Review	Restricted Bidding	NaCOVERC/LOG/RB/001/06/2020	BDO Sierra Leone	12 Wilberforce Street, Regent House	6/19/2020	Le2,107,913,343	BDO Partners
Procurement for the supply and delivery of stationeries and office supplies on a framework basis	Restricted Bidding	Demco Business services	Demco Business services	39 Bishop Drive, Smart Farm, Off Wilkinson Road	30/07/2020	Framework contract* Le 991,064,250 spent	Dennis Bango
Procurement request for purchase of 300 motor bikes to support the operations of NaCOVERC	Restricted Bidding	NaCOVERC/LOG/RB/003/07/2020	Altitude Logisitics	29 Dundas Street, Freetown	11/08/2020	Le 4,185,712,500	Ibrahim Sesay
Procurement for the supply of Rapid Device Testing Kits for covid-19 Testing	Restricted Bidding	NaCOVERC/LAB/RB/004/07/2020	AKJ Enterprise	24 Lumley Street, Freetown	03/08/2020	Le2,076,318,375	Ibrahim Jalloh
Procurement for the supply of Rapid Device Testing	Restricted Bidding	NaCOVERC/LAB/RB/004/07/2020	New Life Development	117 Wilkinson Road	03/08/2020	Le1,151,500,000	Jiad Swaid

PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
Kits for covid-19 Testing							
Procurement Request for the supply and delivery of rain gears	Restricted Bidding	NaCOVERC/LOG/RFQ/008/07/2020	Empex Global	42 waterloo street	17/08/2020	Le 1,891,750,000	Conte Acka Emmanuel
Procurement for the supply and delivery of 16 generators with canopies	Restricted Bidding	NaCOVERC/LOG/RB/011/08/2020	A.A Enterprises	12 Howe Street	01/09/2020	Le 2,278,094,028	Hassan Fakih
Procurement for the supply and delivery of vehicles	Restricted Bidding	NaCOVERC/LOG/RB/012/08/2020	Cica Motors	21 Bai Bureh Road	31/08/2020	Le 2,647,897,952.86	CFAO Group (Toyota the majority owner of CFAO)
Procurement for the supply of 500,000 face mask to support the active case surge and ongoing sensitization campaign	Restricted Bidding	NACOVERC/PIS M/RB/016/09/2020	Walbec Logisitics and General Supplies	10 B S Conteh Drive, Grafton	29/09/2020	Le4,025,000,000	Bai Sheka Conteh
Procurement for the supply and delivery of spares for mobility assets	Restricted Bidding	NaCOVERC/LOG/RB/020/09/2020	khalil & Fadi Auto Spares and general services	158B Wilkinson Road	08/10/2020	Le 2,175,541,250	Khalil Shour

PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
Procurement for the supply and delivery of IEC Materials	Restricted Bidding	NaCOVERC/RC/R B/022/09/2020-LOT 1	Dels Enterprise	1 Jones Street	19/10/2020	Le 3,208,500,000	Ekundayo Sawyerr
Procurement for the suply and delivery of IEC Materials	Restricted Bidding	NaCOVERC/RC/R B/022/09/2020-LOT 2	Kalibondo company Limited	69 Kesley Road	16/10/2020	Le 802,125,000	Mohamed Foh
Procurement for the supply and delivery of two Light Vehicles to support the Covid Response Operations	Direct Sourcing	NaCOVERC/LOG/SS/038/11/2020	Cica Motors	21 Bai Bureh Road	26/11/2020	Le 1,064,928,784.50	CFAO Group
Procurement of office funiture for the setting up of District Emergency Operations Centres (DEOCs)	Sole sourcing	EOC/COVID-19/LOGAM/SS/20/001-4	Business Equipment & Services	26A Lightfoot-Boston Street, Freetown	19/06/2020	Le 3,316,600,000	Malcolm E.A.Carew
Procurement of Laptop Computers, related Accessories and Anti-virus package for the setting up of District Emergency	Sole sourcing	EOC/COVID-19/LOGAM/SS/20/001-2	AKJ Enterprise	24 Lumley Street, Freetown	15/06/2020	Le 2,400,000,000	Ibrahim Jalloh

PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
Operations Centre (DEOCs)							
Procurement of sanitary materials for the decontamination of offices of the EOC, Homes of confirmed Cases and Quarantined Homes	Sole sourcing	EOC/COVID-19/SM/SS/2020/002	Diaco Investment (SL) Ltd	34 Lower Pipeline Wilkinson Road, Freetown	19/06/2020	Le 674,160,000	Ishamail Conteh
Procurement of office equipment and related accrsories for the setting up of the District Emergency Operations centres	Sole sourcing	EOC/COVID-19/LOGAM/SS/2020/001-3	Magala Enterprise	34 Lower Pipeline Wilkinson Road, Freetown	15/06/2020	Le 636,720,000	Ibrahim Conteh
procurement of andriod mobile phones for the NaCOVERC Operations	Restricted Bidding	NaCOVERC/COVI D-19/LOGAM/RB/2020/004 LOT 1	Auto Specs Yard	4 Main Peninsular Road, Freetown	21/07/2020	Le 1,500,000,000	Mohamed Barrie
Procurement of andriod tablets for the NaCOVERC Operations	Restricted Bidding	NaCOVERC/COVI D-19/LOGAM/RB/2020/004 LOT 2	Tropical Autos	7 Reverend Chamber Drive, Goderich,	21/07/2020	Le 1,750,000,000	Milton D Vandy

PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
				Freetown			
Procurement of 6.5kva generators and mobile phones for the setting up of District Emergency Operations Centre (DEOCs)	Sole sourcing	EOC/COVID-19/LOGAM/SS/2020/001-1	Auto Specs Yard	4 Main Peninsular Road, Freetown	15/06/2020	Le 1,445,200,000	Mohamed Barrie
Procurement for the supply and delivery of related medical supplies (Lot 2) to the National Medical Supplies Agency (NMSA)	Restricted Bidding	EOC/COVID-19/LOGAM/RB/2020/03	Marish Trading Company	1 B Goderich Road, Freetown	12/08/2020	Le 5,426,612,800	Ishmeal S. Samura
Procurement for the provision of catering services (Food & Non-food)	Direct Contracting	EOC/COVID-19/DC/2020/004	Kumzain Enterprise	B5 Sergeant Quarters, Wiberforce Barracks, Freetown	30/04/2020	Framework contract* Le 72,000,000 spent	Kumba Lebbie
Procurement for the provision of catering services (Food & Non-food)	Direct Contracting	NACOVERC/COV ID-19/DC/2020/007	Harsia Enterprise	29 Sanders Street, Freetown	02/05/2020	Framework contract* Le 720,800,000 spent	Hawa R. Siaffa

PROCUREMENT REQUEST	SOURING METHOD	PROCUREMENT NUMBER	WINNING CONTRACTOR	ADDRESS	CONTRACT DATE	CONTRACT AMOUNT	BENEFICIARY OWNER
Procurement for the provision of catering services (Food & Non-food)	Direct Contracting	NACOVERC/COV ID-19/DC/011	Peace Garden Enterprise	1-B Reservation Road, Kenema Town	03/06/2020	Framework Agreement* Le 109,299,250 spent	Hawa Foray
Catering services for treatment centers for the Lungi Government Hospital and Isolation Centers	Direct Contracting		M & J International Enterprise	156 Mahera, Lungi	01/04/2020	Framework Agreement* Le 2,488,241,000 spent	Fatima Jalloh
Procurement for the provision of catering services (Food & Non-food)	Direct Contracting	NaCOVERC/COV D-19/DC/2020/010	Yeane Enterprises Limited	7 Percival Street, Freetown	04/06/2020	Framework Agreement* Le 51,250,000 spent	Dauda Lumeh
Procurement for the provision of catering services (Food & Non-food)	Direct Contracting	EOC/COVID-19/CS/RFQ/2020/003	Swendeh General Services	41 Big Waterloo Street, Freetown	30/07/2020	Framework Agreement* Le 3,854,714,427 spent	Isatu Jalloh
Procurement for the provision of catering services (Food & Non-food)	Direct Contracting	EOC/COVID-19/CS/RFQ/2020/005	Elizabeth Korio Catering and General Services	Back of Benevolence, Rocola, Makeni	06/04/2020	Framework Agreement* Le 394,194,000 spent	Elizabeth H. Korio
*	Note that framework contracts are based on bills submitted. Amount indicated related to expenditure incurred as of 31st December 2020.						

