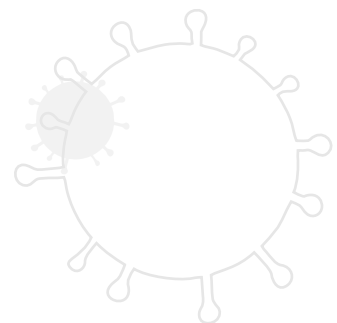




COVID-19

ACCOUNTABILITY TRACKER

POLICY BRIEF
DECEMBER 2021





Summary of the Brief

This policy brief provides information about government and social audit conducted by civil society organization in two states in Nigeria. It is a summary of the outcome of a citizens-led survey conducted in Lagos and Ogun states, it provides information about COVID 19 funds and spending as well as data on the NCDC Covid-19 efforts. The policy brief also examines how public programs have been executed and the efforts to ensure transparency and accountability. It finally identifies the gaps in the execution of the government programs in responding to COVID-19.

1.1 What is a social audit?

A social audit is an accountability mechanism where citizens organize and mobilize to evaluate or audit government's performance and policy decisions. It relies on engagement from citizens and/or Civil Society Organizations (CSOs) to directly and/or indirectly demand accountability and transparency in the public policy and budget cycles. Social audit is participatory, and can be an anti-corruption and efficiency enhancing mechanism. It is based on the premise that citizens want and have the right to know what the government does; how it does it; how it impacts on them; and that the government has an obligation to account and be transparent to citizens (UNDP, 2011:20).

1.2 Why Social Audit

The basic social contract between governments and citizens is continually changing, and therefore, there is heightened need for transparency and accountability to help citizens understand how public funds are being managed and spent, how decisions are made and why, and the evidence and information to support decisions. Tracking financial allocations and monitoring how and where they are spent is key to increase accountability in financing for emergency response.

1.3 What is Accountability?

Accountability is the obligation of an organization and its staff members to be answerable for delivering specific results that have been determined through a clear and transparent assignment of responsibility, subject to the availability of resources (WHO, 2015). Accountability includes achieving objectives and results in response to mandates, fair and accurate reporting on performance results, stewardship of funds, and all aspects of performance in accordance with regulations, rules and standards, including a clearly defined system of rewards and sanctions (WHO 2015:13).

1.4 What is Transparency?





Transparency refers to an organization's openness about its activities, providing reliable and timely information that is accessible and understandable on what it is doing, where and how its activities take place, and how the organization is performing, unless the information is deemed confidential (WHO, 2015). Promoting transparency and accountability of government institutions is critical for effective emergency response.



Social Audit Tracker:

Social audits are exercises in participatory democracy that challenge the traditional “rules of the game” in governance. Through the social audit process, the public moves from being passive recipients of government largesse and mute spectators of graft to an empowered collective with a forum in which to challenge poor governance practices and claim entitlements from corrupt officials. If implemented properly, social audits can also be used to inform the development of future budgets, thus shifting the paradigm of budget decision making. Social audit tracker is different from other monitoring tools in that it depends on widespread and active participation from local residents. In a social audit, discussions spring from testimony provided by beneficiaries of public programs, residents of neighborhoods where public programs have been executed, and employees of public programs.

Key Issues on Covid-19 Pandemic and the National Response in Nigeria:

-  The Federal Ministry of Health confirmed the first case of COVID-19 in Nigeria on February 27, 2020. By 31st December 2021, 3,909, 776 samples had been tested in Nigeria out of which 243,450 cases were confirmed positive, 215,352 discharged, 25,059 cases active and 3,039 deaths recorded in 36 states and the Federal Capital Territory (Nigeria Centre for Disease Control, 2021).
-  The World Health Organization (WHO) and Africa Center for Disease Control have led a continental preparedness and response initiatives. African governments have established a taskforce to coordinate the response with the following pillars (a) Enhanced surveillance; (b) Laboratory testing; (c) Risk communication and community engagement; (d) Resource mobilization, among other functions.
-  To enhance a comprehensive response to the crisis, the Federal Government of Nigeria established the 'Presidential Task Force for the Control of Coronavirus (COVID-19) Disease' on March 7, 2020. Some of the initial measures to address the COVID-19 crisis in Nigeria were enforcement of movement restrictions, lockdowns, contact tracing, distribution of palliatives, among other.
-  By 31st December, 2021, there were 84 public laboratories for testing Covid-19 cases; 64 privately owned laboratories for testing; and 9 corporate laboratories with facilities for testing Covid-19 cases (Nigeria Centre for Disease Control, 2021).

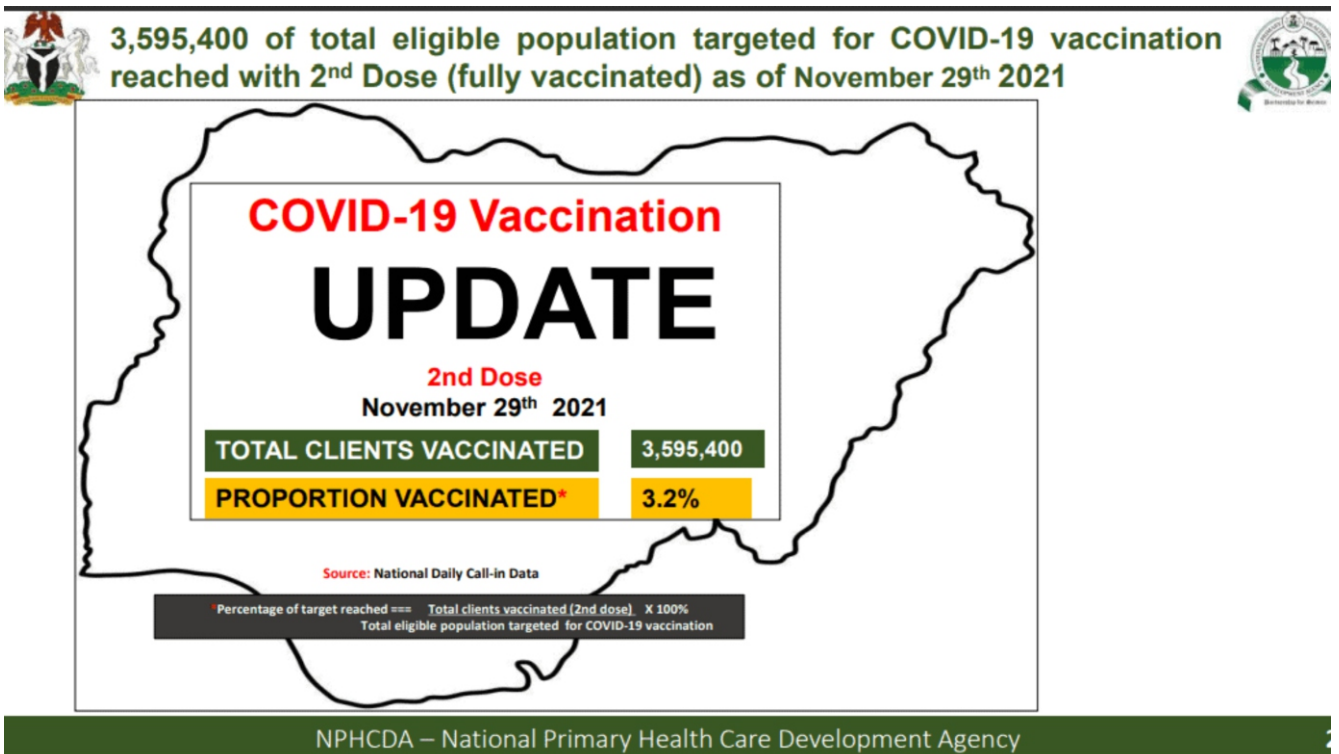
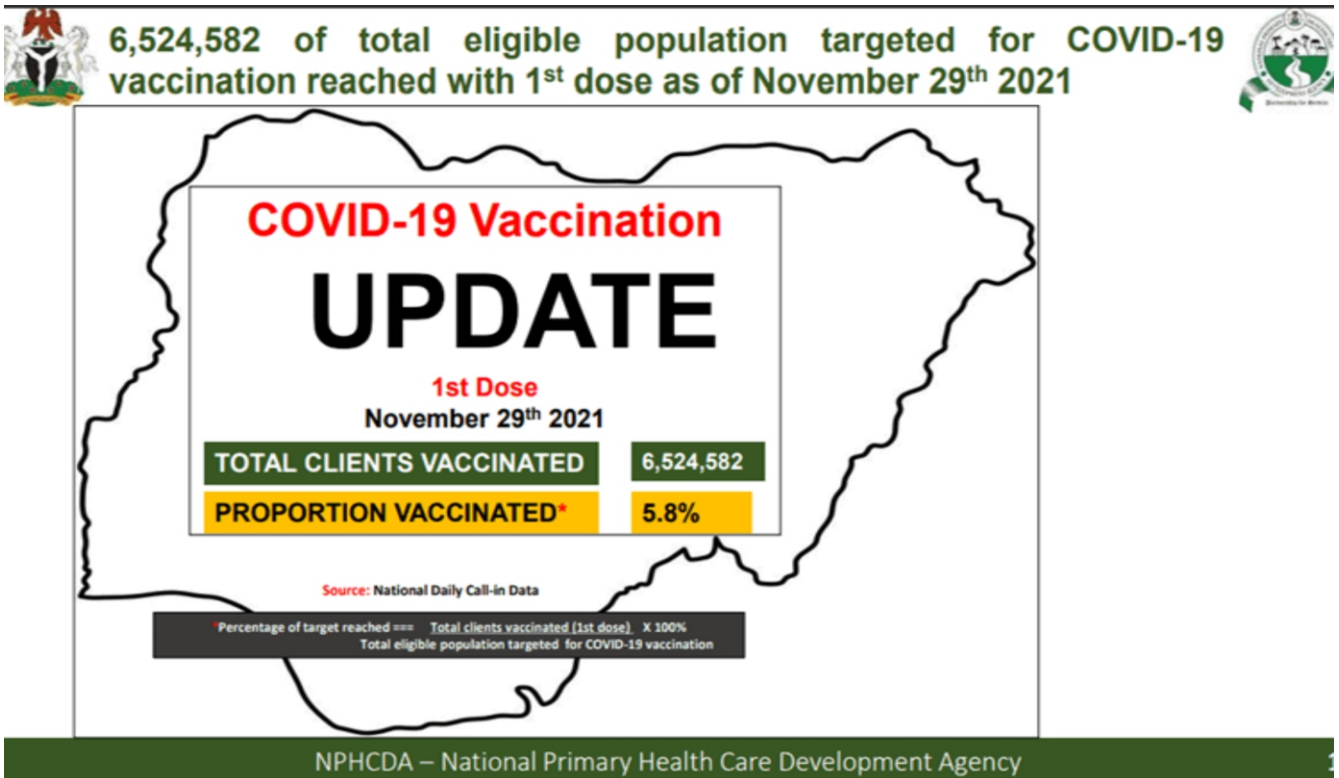
Confirmed Covid-19 Cases by States on 31st December 2021.

States Affected	No. of Cases (Lab Confirmed)	No. of Cases (Active)	No. of Cases (Discharged)	No. of Deaths
Lagos	95,168	14,344	80,063	761
FCT	27,227	2,841	24,151	235
Rivers	14,860	873	13,833	154
Kaduna	10,579	253	10,240	86
Plateau	10,198	71	10,054	73
Oyo	10,001	881	8927	193
Edo	7,535	594	6,660	281
Ogun	5,716	194	5,441	81
Delta	4,991	2,325	2,556	110
Ondo	4,909	264	4,545	100
Kano	4,768	122	4,405	241
Akwa Ibom	4,550	32	4,349	44
Kwara	4,259	486	3,709	64
Osun	3,113	65	2,959	89
Enugu	2,913	19	2,865	20
Gombe	2,836	70	2,706	60
Nasarawa	2,624	240	2,345	39
Anambra	2,492	61	2,412	19
Katsina	2,378	37	2,330	11
Imo	2,310	254	1,999	57
Abia	2,129	86	2,010	33
Benue	2,109	320	1,764	25

States Affected	No. of Cases (Lab Confirmed)	No. of Cases (Active)	No. of Cases (Discharged)	No. of Deaths
Ebonyi	2,062	26	2,004	32
Ekiti	1,928	120	1,780	28
Bauchi	1,876	26	1,826	24
Borno	1,552	8	1,500	44
Bayelsa	1,298	44	1,226	28
Taraba	1,269	15	1,222	32
Adamawa	1,157	27	1,098	32
Niger	1,113	95	998	20
Sokoto	810	0	782	28
Cross River	725	10	690	25
Jigawa	635	15	602	18
Yobe	502	3	490	9
Kebbi	478	8	454	16
Zamfara	375	12	354	9
Kogi	5	0	3	2
TOTAL	243,450	25,059	215,352	3,039

Source: Nigeria Centre for Disease Control, 2021.

COVID-19 Vaccination Update for 1st & 2nd Dose.



From the above figure, a total number of 3, 595, 400 people representing 3.2% of the total population have received the second dose (fully vaccinated) as of 29th November, 2021 (National Primary Health Care Development Agency, 2021). The World Health Organization emphasized the need for international cooperation in vaccination campaigns, noting that a global pandemic requires global efforts to end it.

Sources and Types of Funds for Covid-19 Response in the State

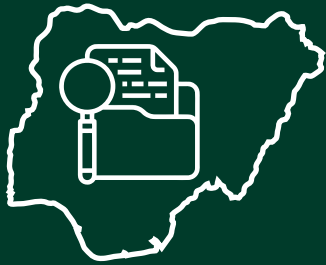
The initial measures to contain Covid-19 was followed by Government's approval of N15 billion (\$38.6) million to support national efforts to fight the COVID-19 pandemic. Further supports have been received from private donors, multilateral/bilateral agencies, private individuals, corporate bodies, commercial/financial institutions, among others.

Sources and Types of Funds for Covid-19 Response in the State

SOURCES	GOVERNMENT (S)	MULTILATERAL/ BILATERAL AGENCIES	CORPORATE ORGANIZATIONS	PRIVATE INDIVIDUALS
	Federal Government State Government Local Government Western Governments Japan China Russia South Korea Israel South Africa	World Bank IMF ADB European Union African Union WHO GAVI COFAX ECOWAS UNICEF	CACOVID Banks Dangote Group Tony Elumelu Foundation BUA Churches Universities Companies MTN GLO	Political Leaders Traditional Rulers Religious Leaders Community Leaders Philanthropist
TYPES	Grants/Cash Relief Materials Medical Equipment Vaccines	Grants/Cash Relief Materials Medical Equipment Vaccines	Grants/Cash Relief Materials/Palliatives Medical Equipment Vaccines	

Agencies/Bodies Responsible for Oversight and Accountability of Covid-19 Relief Funds

AGENCIES/ BODIES	GOVERNMENT (S)	MULTILATERAL/ BILATERAL AGENCIES	CORPORATE ORGANIZATIONS	OTHERS
	Federal Ministry of Finance State Ministry of Finance Federal Ministry of Health Ministry of Humanitarian Affairs/Social Development. PTF (Federal/State Counterparts) Specialized Anti-corruption Agencies (EFCC, ICPC) State Covid-19 Relief Committee	World Bank IMF ADB European Union African Union WHO GAVI COFAX ECOWAS UNICEF Africa Taskforce for Novel Coronavirus (AFTCOR) Africa CDC	CACOVID BudGIT WARDC YIAGA Africa SERAP Mo Ibrahim Foundation COVID-19 Africa Watch Action Aid	Political Leaders Traditional Rulers Religious Leaders Community Leaders Senate Committee on Health/Finance House Committee on Health/Finance
Level of Involvement	Tracking, Monitoring, Evaluation of Utilization of Funds/Relief Materials/Distribution of Vaccines/Exposure of Sharp Practices/Corruption			



Social Audit Findings on Covid 19 Response in Nigeria

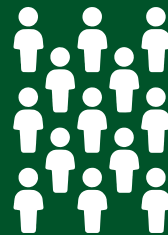
Methodology:

This is a cross-sectional study using mixed-methods i.e. triangulation approach; and the sources of data for the study were primary and secondary. It employed quantitative and qualitative methods – quantitative survey, key informant interviews and participatory session (primary sources) complemented with data from reports, journals, media reports and online sources (secondary sources) and critical incident analysis; to track transparency and accountability of funds appropriated by the Government of Nigeria (GoN) towards its COVID-19 response and in-kind donations (including health equipment, commodities and supplies, and isolation and treatment centers infrastructure).



Scope:

It is a regional study focusing on two states - Lagos and Ogun.



Population:

The generality of the residents/community leaders/CSOs/health workers/ in Lagos and Ogun States form the population and the sampling frame of the study.



Study Sites:

The study was conducted in Lagos and Ogun states.



Sampling/Sample size:

A sample size of 1179 (Lagos, 439 and Ogun, 740) respondents were administered copies of the questionnaire, while 195 KII (Lagos, 81 and Ogun, 114) was conducted and a total of 80 CSO members formed the participants for the participatory sessions.



Data Analysis of Social Audit Tracker

4.1 Analysis of Social Tracker for Residents

Table 4.0 Distribution of respondents according to their demographic characteristics

Variable	Lagos State		Ogun State		Total	
	n=439	%	n=740	%	N=1179	%
Gender						
Male	250	57.0	475	64.2	725	61.5
Female	189	43.1	265	35.8	454	38.5
Household member with any form of disability						
Yes	17	3.9	47	6.4	64	5.4
No	422	96.1	693	93.7	1115	94.6
Highest level of education attained						
No formal education	14	3.2	23	3.1	37	3.1
Primary	36	8.2	122	16.5	158	13.4
High school	117	26.7	222	30.0	339	28.8
Tertiary	243	55.4	363	49.1	606	51.4
Postgraduate	19	4.3	8	1.1	27	2.3
Prefer not to say	10	2.3	2	0.3	12	1.0
Marital status						
Single	118	26.9	124	16.8	242	20.5
Married	272	62.0	469	63.4	741	62.9
Separated	14	3.2	40	5.4	54	4.6
Widowed	26	5.9	77	10.4	103	8.7
Divorced	9	2.1	30	4.1	39	3.3
Age						
18-25 years	45	10.3	54	7.3	99	8.4
26-35 years	137	31.2	216	29.2	353	29.9
36-50 years	177	40.3	327	44.2	504	42.8
51-70 years	80	18.2	143	19.3	223	18.9
Years lived in current place of residence						
Less than 10 years	148	33.7	213	28.8	361	30.6
10-19 years	148	33.7	203	27.4	351	29.8
20-29 years	84	19.1	139	18.8	223	18.9
30 years or more	59	13.4	185	25.0	244	20.7
Means of livelihood						
Daily income earners	226	51.5	401	54.2	627	53.2
NGO/CSO/FBO/media	40	9.1	52	7.0	92	7.8
Government employee	34	7.7	94	12.7	128	10.9
Private sector employee	125	28.5	155	21.0	280	23.8
Unemployed (retirees, students, etc.)	10	2.3	34	4.6	44	3.7
Prefer not to say	4	0.9	4	0.5	8	0.7

Religion affiliation						
Christianity	317	72.2	466	63.0	783	66.4
Islam	117	26.7	253	34.2	370	31.4
Traditional	5	1.1	18	2.4	23	2.0
Prefer not to say	0	0.0	3	0.4	3	2.0
How many times a week do you go to work/shop/farm?						
Everyday	374	85.2	618	83.4	992	84.1
Twice a week	27	6.2	59	8.0	86	7.3
Once a week	2	0.5	14	1.9	16	1.4
Less than once a week	12	2.7	8	1.1	20	1.7
Never	20	4.6	25	3.4	45	3.8
Not sure	4	0.9	16	2.2	20	1.7
Place of work/farm/shop						
Within place of residence	173	39.4	294	39.7	467	39.6
Outside place of residence	254	57.9	417	56.4	671	56.9
Online	3	0.7	2	0.3	5	0.4
Not applicable	9	2.1	27	3.7	36	3.1

4.2. Distribution of Respondents by Attitude to Covid-19 Vaccination (Resident Analysis)

As shown in the table below; engagements with the respondents, revealed that the negative attitude to Covid-19 vaccine apart from religious view was majorly due to inadequate enlightenment campaign by government of respective states.

Table 4.1: Distribution of Respondents by Attitude and Covid-19 Vaccination

Variable	Lagos State		Ogun State		Total	
	n=439	%	n=740	%	N=1179	%
Religion affects views about covid-19						
Yes	40	9.1	79	10.7	119	10.1
No	399	90.9	661	89.3	1060	89.9
Covid-19 is a serious issue that should be given medical attention						
Yes	424	96.6	708	95.7	1132	96.0
No	16	3.5	32	4.3	47	4.0
Some can die of Covid-19 as a result of poor management of the infection						
Yes	420	95.7	705	95.3	1125	95.4
No	19	4.3	35	4.7	54	4.6
Aware of the existence of Covid-19 vaccine						
Yes	431	98.2	726	98.1	1157	98.1
No	8	1.8	14	1.9	22	1.9
Have taken Covid-19 vaccine						
Fully vaccinated	94	21.4	200	27.0	294	24.9
Partially vaccinated	60	13.7	194	26.2	254	21.5
Not vaccinated	285	64.9	346	46.7	631	53.5

Percentage of known family and friends that have received Covid-19 vaccine						
0-25%	271	61.7	372	50.3	643	54.5
26-50%	103	23.5	217	29.3	320	27.1
51-75%	39	8.9	90	12.2	129	10.9
76-100%	24	5.5	52	7.0	76	6.5
Prefer not to say	2	0.5	9	1.2	11	0.9

4.3 Respondents Experiences and Coping Mechanism During Covid-19 lockdown (Resident Analysis)

As indicated in Table 4.2 below, a significant proportion of the respondents in Lagos (82.5%) and Ogun State (88.8%) had difficulty with getting food and other household essentials during the Covid-19 lockdown respectively. Other variables are summarized below:

Table 4.2: Distribution of Respondents by Experiences/Coping Mechanism during Covid -19 lockdown

Variable	Lagos State		Ogun State		Total	
	n=439	%	n=740	%	N=1179	%
Had difficulty with getting food and other household essentials during Covid-19 lockdown						
Yes	362	82.5	657	88.8	1019	86.4
No	77	17.5	83	11.2	160	13.6
How I got food and other household essentials during Covid-19 lockdown						
Palliatives from government	42	9.6	87	11.8	129	10.9
Palliatives from politicians	17	3.9	33	4.5	50	4.2
Palliatives from NGO/CSO/FBO, etc.	72	16.4	129	17.4	201	17.1
Palliatives from family/friends	97	22.1	180	24.3	277	23.5
Stockpiled and restocked house	204	46.5	262	35.4	466	39.5
Harvested food items from farm/garden	7	1.6	49	6.6	56	4.8
Government shared palliatives within my community						
Yes	136	31.0	361	48.8	497	42.2
No	303	69.0	379	51.2	682	57.9
Government hospitals requested for money (bribe) before accepting and treating Covid-19 patients						
Yes	29	6.6	48	6.5	77	6.5
No	100	22.8	310	41.9	410	34.8
Don't know	310	70.6	382	51.6	692	58.7
Private hospitals requested for money (bribe) before accepting and treating Covid-19 patients						
Yes	35	8.0	67	9.1	102	8.7
No	81	18.5	269	36.4	350	29.7
Don't know	323	75.6	404	54.6	727	61.7
Private hospitals were only accepting and treating rich Covid-19 patients						
Yes	42	9.6	54	7.3	96	8.1
No	80	18.2	282	38.1	362	30.7
Don't know	317	72.2	404	54.6	721	61.2

Impact of Covid-19 lockdown on source(s) of livelihood						
Not restricted from going to work	52	11.9	101	13.7	153	13.0
Sold more	7	1.6	7	2.3	24	2.0
Sold less	134	30.5	198	26.8	332	28.2
Lost customers	108	24.6	195	26.4	303	25.7
Made more customers	10	2.3	20	2.7	30	2.5
Lost source of livelihood	128	29.2	209	28.2	337	28.6
Received government support for business to reduce the impact of Covid-19 lockdown						
Yes	15	3.4	34	4.6	49	4.2
No	424	96.6	706	95.4	1130	95.8
Kind of support received from the government to reduce the impact of Covid-19 lockdown						
Food stuff (noodles/yam/ rice/gari)	9	2.1	16	2.2	25	2.1
Covid-19 survival fund	5	1.1	10	1.4	15	1.3
No supports of any kind	425	96.8	714	96.5	1139	96.6
Community received support from the government to reduce the impact of Covid-19 lockdown						
Yes	89	20.3	159	21.5	248	21.0
No	350	79.7	581	78.5	931	79.0
In your opinion, how satisfied is the community with services provided by the government at the height of Covid-19 pandemic						
Very satisfied	4	0.9	3	0.4	7	0.6
Satisfied	34	7.7	29	3.9	63	5.3
Neutral	89	20.3	154	20.8	243	20.6
Dissatisfied	146	33.3	345	46.6	491	41.7
Very dissatisfied	166	37.8	209	28.2	375	31.8

4.4 Results of Distribution of Respondents according to Perception of a Key Responsibility of Government during the Covid-19 pandemic (Resident Analysis)

From the findings, it was clear that many responsibilities of the government were not carried out during the lockdown period, especially on issues relating to support services and health care. Many private organisations had to contribute cash and materials to alleviate the hardship imposed on the people due to abdication of government's responsibilities.

Table 4.3: Distribution of Respondents according to perception of a key responsibility of government during the Covid-19 pandemic

Variable	Lagos State		Ogun State		Total	
	n=439	%	n=740	%	N=1179	%
The government helped me and my family meet our daily needs during the Covid-19 in terms of income, food and shelter						
Strongly disagree	204	46.5	317	42.8	521	44.2
Disagree	150	34.2	250	33.8	400	33.9
Undecided	38	8.6	100	13.5	138	11.7
Agree	38	8.7	53	7.2	91	7.7
Strongly agree	9	2.1	20	2.7	29	2.5

The government communicated clearly to ensure that everyone had the information they needed to protect themselves and others from Covid-19, regardless of socioeconomic level, migrant status, ethnicity or language.

Strongly disagree	18	4.1	63	8.5	81	6.9
Disagree	42	9.6	88	11.9	130	11.0
Undecided	36	8.2	84	11.4	120	10.2
Agree	249	56.7	355	48.0	604	51.2
Strongly agree	94	21.4	150	20.3	244	20.7

The government's reports on the spread of the epidemic and the statistics on the number of Covid-19 cases and deaths should be trusted

Strongly disagree	51	11.6	101	13.6	152	12.9
Disagree	111	25.3	183	24.7	294	24.9
Undecided	111	25.3	115	15.5	226	19.2
Agree	39	28.9	258	34.9	385	32.7
Strongly agree	39	8.9	83	11.2	122	10.4

The government had a strong pandemic preparedness team that included public health and medical experts to manage our state response to the Covid-19 epidemic

Strongly disagree	31	7.1	176	23.8	207	17.6
Disagree	90	20.5	203	27.4	293	24.9
Undecided	128	29.2	176	23.8	304	25.8
Agree	168	38.3	159	21.5	327	27.7
Strongly agree	22	5.0	26	3.5	48	4.1

The government provided everyone with access to free, reliable COVID-19 testing if they had symptoms

Strongly disagree	59	13.4	109	14.7	168	14.3
Disagree	133	30.3	196	26.5	329	27.9
Undecided	94	21.4	136	18.4	230	19.5
Agree	132	30.1	252	34.1	384	32.6
Strongly agree	21	4.8	47	6.4	68	5.8

The government made sure we always had full access to the healthcare services we needed during the pandemic

Strongly disagree	61	13.9	117	15.8	178	15.1
Disagree	154	15.1	245	33.1	399	33.8
Undecided	102	23.2	163	22.0	265	22.5
Agree	103	23.5	165	22.3	268	22.7
Strongly agree	19	4.3	50	6.8	69	5.9

The government provided special protections to vulnerable groups at higher risk such as the elderly, the poor, migrants, prisoners and the homeless during the Covid-19 epidemic

Strongly disagree	103	23.5	226	30.5	329	27.9
Disagree	154	35.1	273	36.9	427	36.2
Undecided	99	22.6	140	18.9	239	20.3
Agree	71	16.2	76	10.3	147	12.5
Strongly agree	12	2.7	25	3.4	37	3.1

The government made sure that healthcare workers had the personal protective equipment they needed to protect them from Covid-19 at all times

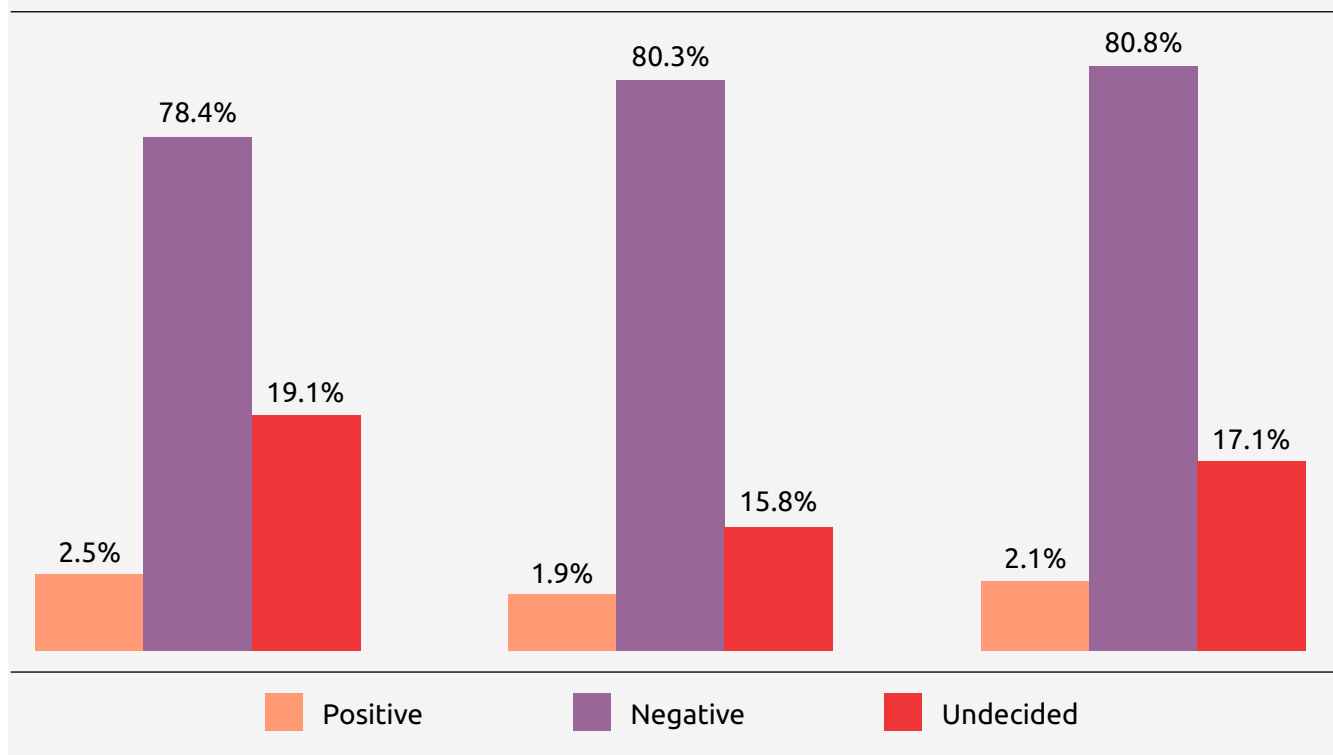
Strongly disagree	26	5.9	71	9.6	97	8.2
Disagree	68	15.5	121	16.4	189	16.0
Undecided	145	33.0	190	25.7	335	28.4
Agree	171	39.0	288	38.9	459	38.9
Strongly agree	29	6.6	70	9.5	99	8.4

The government cooperated with the Federal Government and international partners such as the World Health Organization (WHO) to fight the Covid-19 pandemic.

Strongly disagree	7	1.6	77	10.4	84	7.1
Disagree	22	5.0	50	6.8	72	6.1
Undecided	143	32.6	193	26.1	336	28.5
Agree	187	42.6	293	39.6	480	40.7
Strongly agree	80	18.2	127	17.2	207	17.6

As indicated in Figure 1 below, at least three in every four (78.4%) of the respondents in Lagos State had a negative perception on how the government respond to the healthcare and basic needs of the people during the height of the Covid-19 pandemic lockdown. Similarly, about 80% of the respondents in Ogun State held the same perception on the subject matter. Nevertheless, 2.5% and about 2% of the respondents in Lagos and Ogun State held positive view on how the government responded to the basic and healthcare needs of the population during the same period respectively

Figure 1: Public perception of a key responsibility of government during the Covid-19 pandemic



4.5 Analysis of Social Tracker for Stakeholders

Table 4.4 Distribution of Stakeholders according to their demographical characteristics

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
Gender						
Male	45	55.6	68	59.7	113	58.0
Female	35	43.2	45	39.5	80	41.0
Prefer not to say	1	1.2	1	0.9	2	1.0
Highest level of education attained						
Primary	4	4.9	1	0.9	5	2.6
High school (WAEC/O'L G.C.E.)	3	3.7	16	14.0	19	9.7
OND/NCE	15	18.5	26	22.8	41	21.0
HND/B.Sc.	47	58.0	57	50.0	104	53.3
Postgraduate	11	13.6	11	9.7	22	11.3
Prefer not to say	1	1.2	3	2.6	4	2.1
Marital status						
Married	65	80.2	94	82.5	159	81.5
Single	10	12.3	13	11.4	23	11.8
Divorced	0	0.0	2	1.8	2	1.0
Separated	3	3.7	1	0.9	4	2.1
Widowed	2	2.5	3	2.6	5	2.6
Prefer not to say	1	1.2	1	0.9	2	1.0
Age						
18-25 years	2	2.5	4	3.5	6	3.1
26-50 years	41	50.6	63	55.3	104	53.3
51-75 years	35	43.2	43	37.7	78	40.0
70 years and older	2	2.5	3	2.6	5	2.6
Prefer not to say	1	1.2	1	0.9	2	1.0
Years of experience on the job						
Less than 4 years	10	12.3	14	12.3	24	12.3
5-9 years	14	17.3	25	21.9	39	20.0
10-14 years	25	30.9	31	27.2	56	28.7
15 years or more	29	35.8	43	37.7	72	36.9
No response	3	3.7	1	0.9	4	2.1
Not applicable	9	2.1	27	3.7	36	3.1

4.6 Knowledge of the Agencies/Bodies Responsible for Oversight and Accountability in the Distribution of Covid-19 Relief Materials Provided and their level of Involvement (Stakeholder Analysis)

As presented in Table 4.5 below, 66.7% and 70.2% of the respondents in Lagos and Ogun State admitted that they were aware of the specialized committees, such as the inter-ministerial committees, presidential and state task force established by the government to oversee the distribution of Covid-19 relief materials provided by the government and other concerned organisations. 48.1% and 50.9% of respondents in Lagos and Ogun State had knowledge of the specialized anti-corruption agencies, and the functions assigned to these bodies by the law of the land. The fact that majority of the respondents had previously engaged with the different agencies of government could have enhanced their knowledge of the agencies and their different functions. In addition, majority of the respondents possess higher education qualifications.

Table 4.5: Knowledge of the Agencies/Bodies Responsible for Oversight and Accountability in the Distribution of Covid -19 Relief Materials Provided and their level of Involvement (Stakeholder Analysis)

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
Specialized committees (Inter-ministerial committee: PTF and the State counterparts)						
Yes	54	66.7	80	70.2	134	68.7
No	27	33.3	34	29.8	61	31.3
Specialized anti-corruption agencies (EFCC and ICPC)						
Yes	39	48.1	58	50.9	97	49.7
No	42	51.9	56	49.1	98	50.3
State MDAs						
Yes	54	66.7	74	64.9	128	65.6
No	27	33.3	40	35.1	67	34.4
Local authorities (CDA, Traditional leaders)						
Yes	63	77.8	86	75.4	149	76.4
No	18	22.2	28	24.6	46	23.6
CSOs						
Yes	55	67.9	62	71.9	137	70.3
No	26	32.1	32	28.1	48	29.7
Auditors						
Yes	29	35.8	45	39.5	74	37.8
No	52	64.2	69	60.5	121	62.1

4.7 Knowledge of the Involvement of CSOs in the monitoring of the implementation of the funds under the Covid-19 emergency support packages (Stakeholder Analysis)

The administration of Covid-19 emergency support services in many states of Nigeria during the period of the lockdown was hijacked and taken over completely by the political class. Distribution of palliatives therefore became a political instrument dispensed to identified members of political parties. It was not surprising therefore that many civil society organizations were excluded or marginalized in the implementation of emergency support services. Transparency and accountability were lacking, which gave rise to many corrupt practices. The Nigerian experience could however not be taken in isolation as similar trends were also observed in many countries of the world, including advanced western countries.

Table 4.6: Knowledge Ways of involving CSOs in the monitoring of the implementation of the funds under the Covid-19 emergency support packages

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
Membership of ad hoc committees responsible for oversight and accountability in the distribution of the relief provided						
Yes	38	46.9	64	56.1	102	52.3
No	43	53.1	50	43.9	93	47.7

Consultation and discussions on the adoption of oversight and accountability mechanisms						
Yes	35	43.2	52	45.6	87	44.6
No	46	56.8	62	54.4	108	55.4
Monitoring of the implementation of the funds/ relief packages						
Yes	42	51.8	64	56.1	106	54.4
No	39	48.2	50	43.9	89	45.6

4.8 Knowledge of the channels of Information used by Government to inform residents on the availability and pick up times/points for Covid-19 Emergency Support Packages (Stakeholder Analysis)

The findings confirmed different medium through which information about palliatives was communicated to the public, the issue of accessibility to those palliatives was a major concern. In most cases, distribution centers were overflooded with many people stranded for hours to obtain token palliatives being distributed.

Table 4.7: Beneficiary sources of information on the availability of the emergency support packages (Stakeholder Analysis)

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
Official publications						
Yes	56	69.1	73	64.0	129	66.1
No	25	30.9	41	36.0	66	33.9
Social media accounts						
Yes	59	72.8	77	67.5	136	69.7
No	22	27.2	37	32.5	59	30.3
Mainstream media						
Yes	60	74.1	68	59.6	128	65.6
No	21	25.9	46	40.4	67	34.4
Press briefings						
Yes	62	76.5	74	64.9	136	69.7
No	19	23.5	40	35.1	59	30.3
Websites						
Yes	52	64.2	63	55.3	115	59.0
No	29	35.8	51	44.7	80	41.0
Hotline						
Yes	48	59.3	65	57.0	113	57.9
No	33	40.7	49	43.0	82	42.1
Hospitals						
Yes	58	71.2	83	72.8	141	72.3
No	23	28.4	31	27.2	54	27.7
Churches/Mosques						
Yes	60	74.1	81	71.0	141	72.3
No	21	25.9	33	29.0	54	27.7

Community leaders/youth groups (community structures)						
Yes	64	79.0	89	78.0	153	78.5
No	17	21.0	25	22.0	42	21.5
Households						
Yes	39	48.1	74	64.9	113	57.9
No	42	51.9	40	35.1	82	42.1
Market men/women						
Yes	51	63.0	77	67.5	128	65.6
No	30	37.0	37	32.5	67	34.4
SMEs/artisans/schools						
Yes	52	64.2	70	61.4	122	62.6
No	39	35.8	44	38.6	73	37.4
Large businesses and industries						
Yes	44	54.3	59	51.7	103	52.8
No	37	45.7	55	48.3	92	47.2

4.9 Knowledge of the Legal basis for receiving and distributing of Covid-19 Emergency Support Packages (Stakeholder Analysis)

Table 4.8 shows the results of respondents' knowledge of legal basis for receiving and distribution of Covid-19 emergency support packages. More than half (54.5%) of the respondents in Ogun State were not aware the Covid-19 pandemic relief packages was a policy backed by the Act of the law. Likewise, one-third (33.3%) and about 40% of the respondents in Lagos and Ogun State were not aware that the Covid-19 emergency support packages were a policy recommendation respectively. Also, at least half of the respondents in Lagos (50.6%) and Ogun State (57.9%) lacked the knowledge that the Covid-19 emergency support packages were backed by international law. The lack of knowledge of the legal basis for the distribution of palliatives could also be responsible for the inability of the public to government responsible for maladministration of the emergency support packages.

Table 4.8: Knowledge of Legal Basis for Receiving and Distribution of Covid-19 Emergency Support Packages

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
By Act						
Yes	43	53.1	53	46.5	96	49.2
No	38	46.9	61	53.5	99	50.8
By Policy						
Yes	54	66.7	69	60.5	123	63.1
No	27	33.3	45	39.5	72	36.9
By International Laws						
Yes	40	49.4	48	42.1	88	45.1
No	41	50.6	66	57.9	107	54.9

4.10 Knowledge of the Main Risks Associated with Emergency Support Measures (Stakeholder Analysis)

Majority of the respondents in both Lagos (82.7%) and Ogun State (84.2%) admitted that the consequences of misconduct were some of the main risks associated with emergency support measures. Similarly, majority of the respondents in Lagos (83.7%) and Ogun State (79.8%) identified the misuse of ICTs as one of the main risks associated with the emergency support packages respectively.

Table 4.9: Knowledge of the Main Risks Associated with Emergency Support Measures

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
Simplified procurement rules, such as negotiated procedures or direct selection, providing room for the use of corruption to obtain the contracts, etc.						
Yes	47	58.0	53	53.5	100	51.3
No	34	42.0	61	53.5	95	48.7
Embezzlement and misappropriation of funds and property						
Yes	53	65.4	77	67.5	130	66.7
No	28	34.6	37	32.5	65	33.3
Conflict of interest in evaluation process (e.g. nepotism/favoritism, etc.)						
Yes	59	71.6	79	69.3	138	70.8
No	22	27.2	35	30.7	57	29.2
Haste given the urgency of the situation and lack of time to go through the enormous number of applications, offering more room to embezzlement and bribery, etc.						
Yes	59	72.8	83	72.8	142	72.8
No	22	27.2	31	27.2	53	27.2
Consequences of misconduct -Legitimate beneficiaries do not access the full support they would be entitled to						
Yes	67	82.7	96	84.2	163	84.0
No	14	17.3	18	15.8	32	16.
Misuse of ICTs - The use of social media, while efficient to raise awareness, opens the door to phishing, misinformation and further fraudulent activities by various interest groups and criminal organizations						
Yes	67	83.7	91	79.8	158	81.0
No	14	17.3	23	20.2	37	19.0

4.11 Knowledge of Sources and Types of Funds for COVID-19 Response (Stakeholder Analysis)

The results obtained confirmed the lack of transparency and accountability in the sources and types of support obtained for emergency support services during the lockdown. It was observed that many states did not make a public disclosure of the sources and types of funds obtained from different multilateral donors, philanthropic organizations, corporate bodies and private individuals. The lack of public disclosure therefore makes it difficult for civil society organizations to track funding supports received by governments.

Table 4.10: Knowledge of Sources and Types of Funds for Covid -19 Response

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	195	%
Responses received from the FGN during covid-19						
Money (loan/tax rebates/subsidies)	20	24.7	24	21.1	44	22.6
Health equipment/vaccines/expertise, etc.	29	35.8	44	38.6	73	37.4
Consumable commodities and supplies	4	4.9	14	12.3	18	9.2
Palliatives (foods & household needs)	21	25.9	27	23.7	48	24.6
No supports	6	7.4	4	3.5	10	5.1
No response	1	1.2	1	0.9	2	1.0
Responses received from bilateral/multinational donors during covid-19						
Money (loan/tax rebates/subsidies)	37	45.7	47	41.2	84	43.1
Health equipment/vaccines /expertise, etc.	14	17.3	20	17.5	34	17.4
Consumable commodities and supplies	5	6.2	12	10.5	17	8.7
Palliatives (foods & household needs)	14	17.3	27	23.7	41	21.0
No supports	10	12.5	7	6.1	17	8.7
No response	1	1.2	1	0.9	2	1.0
Responses received from development banks during covid-19						
Money (loan/tax rebates/subsidies)	41	50.6	67	58.8	108	55.4
Health equipment/vaccines/expertise, etc.	12	14.8	14	12.3	26	13.3
Consumable commodities and supplies	1	1.2	6	5.3	7	3.6
Palliatives (foods & household needs)	13	16.0	13	11.4	26	13.3
No supports	13	16.0	13	11.4	26	13.3
No response	1	1.2	1	0.9	2	1.0
Responses received from philanthropic organisations during covid-19						
Money (loan/tax rebates/subsidies)	46	56.8	62	54.4	108	55.4
Health equipment/vaccines/expertise, etc.	7	8.6	5	4.4	12	6.2
Consumable commodities and supplies	5	6.2	19	16.7	24	12.3
Palliatives (foods & household needs)	19	23.5	22	19.3	40	20.5
No supports	4	4.9	5	4.4	9	4.6
No response	1	1.2	1	0.9	2	1.0
Responses received from religious bodies during covid-19						
Money (loan/tax rebates/subsidies)	45	55.6	41	36.0	86	44.1
Health equipment/vaccines/expertise, etc.	8	9.9	11	9.7	19	9.7
Consumable commodities and supplies	5	6.2	17	14.9	22	11.3
Palliatives (foods & household needs)	20	24.7	39	34.2	59	30.3
No supports	2	2.5	5	4.4	7	3.6
No response	1	1.2	1	0.9	2	1.0
Responses received from private sectors during covid-19						
Money (loan/tax rebates/subsidies)	40	49.4	57	50.0	97	49.7
Health equipment/vaccines/expertise, etc.	8	9.9	13	11.4	21	18.4
Consumable commodities and supplies	6	7.4	7	6.1	13	6.7
Palliatives (foods & household needs)	15	18.5	22	19.3	37	19.0
No supports	11	13.6	14	12.3	25	12.8
No response	1	1.2	1	0.9	2	1.0

Responses received from political office during covid-19						
Money (loan/tax rebates/subsidies)	32	39.5	49	43.0	81	41.5
Health equipment/vaccines/expertise, etc.	4	4.9	12	10.5	16	8.2
Consumable commodities and supplies	5	6.2	7	6.1	12	6.2
Palliatives (foods & household needs)	28	34.6	30	26.3	58	29.7
No supports	11	13.6	15	13.2	26	13.3
No response	1	1.2	1	0.9	2	1.0
Responses received from professional bodies during covid-19						
Money (loan/tax rebates/subsidies)	24	29.6	40	35.1	64	32.8
Health equipment/vaccines/expertise, etc.	17	21.0	22	19.3	39	20.0
Consumable commodities and supplies	9	11.1	12	10.5	21	10.8
Palliatives (foods & household needs)	18	22.2	29	25.4	47	24.1
No supports	12	14.8	10	8.8	22	11.3
No response	1	1.2	1	0.9	2	1.0
Responses received from individuals during covid-19						
Money (loan/tax rebates/subsidies)	52	64.2	57	50.0	109	55.9
Health equipment/vaccines/expertise, etc.	4	4.9	4	3.5	8	4.1
Consumable commodities and supplies	4	4.9	10	8.8	14	7.2
Palliatives (foods & household needs)	15	18.5	35	30.7	50	25.6
No supports	5	6.2	7	6.1	12	6.2
No response	1	1.2	1	0.9	2	1.0

4.12 Knowledge of the distribution of Covid-19 Funds and relief materials for Response (Stakeholder Analysis)

There were divergent views from respondents on the awareness of the distribution of palliatives. On the one hand, majority of the respondents were not aware of distribution of equipment and medical supplies due to lack of public disclosure, while on the other hand, government agencies made a lot of propaganda on the distribution of food palliatives to score political point. However, in most cases, the palliatives distributed were just tokenism, which did not make much difference to the economic hardship suffered by many people during the lockdown.

Table 4.11: Knowledge of the distribution of Covid-19 Funds and relief materials for Response

Variable	Lagos State		Ogun State		Total	
	n=81	%	n=114	%	N=195	%
Response hospitals received during Covid-19						
Money (loan/tax rebates/subsidies)	12	14.8	15	13.2	27	13.8
Health equipment/vaccines/expertise, etc.	56	69.1	88	77.2	144	73.8
Consumable commodities and supplies	5	6.2	6	5.3	11	5.6
Palliatives (foods & household needs)	2	2.5	0	0.0	2	1.0
Nothing	5	6.2	4	3.5	9	4.6
No response	1	1.2	1	0.9	2	1.0
Response churches/mosques received during Covid-19						
Money (loan/tax rebates/subsidies)	14	17.3	25	21.9	39	20.0
Health equipment/vaccines/expertise, etc.	12	14.8	13	11.4	25	12.8
Consumable commodities and supplies	6	7.4	18	15.8	24	12.3
Palliatives (foods & household needs)	26	32.1	31	27.2	57	29.2
Nothing	22	27.2	26	22.8	48	24.6
No response	1	1.2	1	0.9	2	1.0

Response communities received during Covid-19

Money (loan/tax rebates/subsidies)	22	27.1	28	24.6	50	25.6
Health equipment/vaccines/expertise, etc.	3	3.7	10	8.8	13	6.7
Consumable commodities and supplies	12	14.8	23	20.2	35	17.9
Palliatives (foods & household needs)	38	46.9	47	41.2	85	43.6
Nothing	5	6.2	5	4.4	10	5.2
No response	1	1.2	1	0.9	2	1.0

Response households received during Covid-19

Money (loan/tax rebates/subsidies)	24	29.6	30	26.3	54	27.7
Health equipment/vaccines/expertise, etc.	4	4.9	6	5.3	10	5.1
Consumable commodities and supplies	10	1.2	17	14.9	27	13.8
Palliatives (foods & household needs)	33	40.7	54	47.4	87	44.6
No supports	9	11.1	6	5.2	15	7.7
No response	1	1.2	1	0.9	2	1.0

Response market men/women received during Covid-19

Money (loan/tax rebates/subsidies)	17	21.0	33	28.9	50	25.6
Health equipment/vaccines/expertise, etc.	5	6.2	15	13.2	20	10.3
Consumable commodities and supplies	15	18.5	15	13.2	30	15.4
Palliatives (foods & household needs)	26	32.1	32	28.1	58	29.7
No supports	17	21.0	18	15.8	35	17.9
No response	1	1.2	1	0.9	2	1.0

Response SMEs/Artisans/Schools received during Covid-19

Money (loan/tax rebates/subsidies)	24	29.6	39	34.2	63	32.3
Health equipment/vaccines/expertise, etc.	13	16.0	20	17.5	33	16.9
Consumable commodities and supplies	6	7.4	7	6.1	13	6.7



Summary and Conclusion

In tracking Covid-19 funds and donations in Nigeria, available evidence suggests that apart from donations and grants from multilateral and bilateral agencies, the Federal Government of Nigeria (FGN) created special funds and mobilize donations for emergency response to Coronavirus pandemic (COVID-19) in the country, to which corporate entities and private individuals contributed. It also shows that the funds and other resources were kept as a trust or managed through other similar arrangements, which largely remain unrecorded as they were not regarded as government revenues. As such, the funds and resources bypass parliamentary budget oversight and government financial management controls and processes. This opens opportunities for corruption and lack of transparency and accountability. Hence, the need to design an objective model or framework for managing the large-scale funds established to help addressing the socio-economic impact of Covid-19; and also serve as a form of future preparedness to prevent and mitigate fraud and corruption risks related to public health crisis management and economic rescue measures. In order to advance accountability and transparency in an environment deeply rooted in a profiteering culture and aversion to openness in the use of public funds, this framework should allow for the involvement of all relevant stakeholders, including anti-corruption bodies, civil society and the private sector, and strong monitoring and evaluation processes, governments.



Key issues

- 01** Available evidence suggests that the government failed to demonstrate its fidelity to the rules in the way and manner it disbursed or distributed the funds or resources to citizens; as there were several reports and allegations of misuse or diversion of resources, distribution of palliatives third-party observers in distribution monitoring teams to ensure fair and equal distribution of relief materials regardless of party affiliation; and report abuses and offences against COVID-19 funds and donations;
- 02** Also, FGN did not carry CSOs along while it was receiving COVID-19 donations or spending the funds. Hence, the anti-corruption protocol for the Presidential Task Force in charge of monitoring procurements and financial transactions developed by ICPC for corruption prevention on Covid-19 relief measures was not far-reaching. Essentially, there was poor involvement of CSOs/ Local Authorities (CDAs, Traditional leaders) by the government agencies/bodies (Specialized committees [Inter-Ministerial Committee: PTF and the State Counterparts], specialized anti-corruption agencies [EFCC & ICPC]/State MDAs/auditors) responsible for oversight and

accountability in the in the distribution of relief materials/monitoring of the implementation of the funds under the Covid-19 emergency support packages. As a result, there is the need to involve CSOs in the monitoring of the implementation of the funds under the Covid-19 emergency support packages for improved transparency and accountability by making them members of ad hoc committees responsible for oversight and accountability in the distribution of the relief provided; having consultation and discussions on the adoption of oversight and accountability mechanisms; and the monitoring of the implementation of the funds/ relief packages.

03 CSOs/Local authorities have poor knowledge of and poor attitude towards main risks associated with emergency support measures; and the legal basis for receiving and distributing of Covid-19 emergency support packages; the relevant MDAs (Police, ICPC and EFCC)/mechanisms/channels for reporting fraud in the disbursement of funds and other relief materials. Doors should invest in knowledge sharing activities and build the Capacities of CSOs/Local authorities on identifying the main risks associated with emergency support measures /reporting of cases (corruption, trading in influence and related conducts; embezzlement and

misappropriation of funds and property; conflicts of interest and related; enablers and facilitators of corruption and other criminal acts; consequences of misconduct; and misuse of ICTs for phishing, misinformation and further fraudulent activities by various interest groups and criminal organizationsdomain.

04 Its imperative to invest in knowledge sharing activities and build the Capacities of CSOs/Local authorities/citizens on international and national laws; polices/ mechanisms/channels for reporting fraud in the disbursement of funds and other relief materials for transparency and accountability in governance; and how to effectively deploy existing law such as the Freedom of Information Act to dig or rake up the information the government fails to provide.

05 There is poor knowledge of COVID-19 and the availability and pick up times/points for emergency support packages among citizens/residents/ CSOs/Local Authorities occasioned by the communication strategy/channels of Information used by government



Policy Recommendations

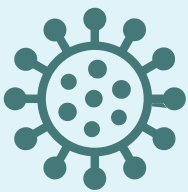
Government should:



Legislate on the management of donations, grants or loans during pandemics/epidemics and design standardised framework for managing COVID-19 funds or resources.



Improved public information on COVID-19 resources and funds received from international and domestic donors; and publish the list of beneficiaries in the public.



Adopt strategic communication approaches and work with risk communication experts to design a risk communication strategy for prevention and response/share information accordingly.



Design evidence-based messaging across media platforms aimed at effective communication to enhance transparency and accountability



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This Project aims to track the transparency and accountability of funds appropriated by the Government of Nigeria (GoN) towards its COVID-19 response and in-kind donations; to use this information to hold public officials accountable to the Nigerian people; with the use of a social audit tracker, collate responses/feedback from government and the citizens on the impact of the government covid-19 interventions and the lessons learnt; Provide recommendation to the government of Nigeria to better ways to handle National/Global emergencies especially as it concerns citizen's welfare and economic sustenance through development of a policy brief; and to strengthen and build the institutional capacities and resiliency of Civil Society Organizations (CSOs) especially women groups, specifically targeting the COVID-19 context and current sustainability challenges.

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