Report No: FIN-2022-58(E)

21 July 2022

# COVID-19 EMERGENCY RESPONSE AND HEALTH SYSTEMS PREPAREDNESS PROJECT

## MINISTRY OF HEALTH

## FINANCIAL YEAR 2021

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AUDITOR GENERAL'S OFFICE

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AUDITOR GENERAL'S OFFICE

**AUDITOR GENERAL'S REPORT**

**TO THE MINISTRY OF HEALTH ON THE COVID-19 EMERGENCY RESPONSE AND HEALTH SYSTEM PREPAREDNESS PROJECT**

## Opinion

We have audited the financial statement of Covid-19 Emergency Response and Health Systems Preparedness Project financed by the World Bank/International Development Association (IDA) and co-financed by Asian Infrastructure Investment Bank (AIIB). This financial statement comprises of the Statement of Receipts and Payments for the year ended 31st December 2021 and notes to the financial statement, which includes a summary of significant accounting policies and other explanatory information set out in pages 7 to 12.

In our opinion, the accompanying financial statements presents fairly, in all material respects, the cash receipts and cash payments for the financial year ended 31 December 2021 and cash balances as at the year then ended in accordance with International Public Sector Accounting Standard: *Financial Reporting under the Cash Basis of Accounting.*

In addition, we can provide assurance that:

(a) The funds provided under the Grant and Loan have been utilised for the purposes for which they were provided;

(b) The Special Account transactions and its balance as at 31st December 2021 have been presented truly and fairly on the financial statement, in accordance with International Public Sector Accounting Standard: *Financial Reporting under the Cash-Basis of Accounting*, and the cash balance as at 31st December 2021 shown on the Statement of Receipts and Payments reflects the cash balance which is reconciled to that of the Special Account;

(c) The Financial Monitoring Reports furnished to the World Bank could be fairly relied upon to support the applications for withdrawals in accordance with the requirements specified in the Grant and Loan Agreements made with World Bank/IDA and Asian Infrastructure Investment Bank (AIIB); and adequate supporting documentation have been maintained to support claims made to the IDA, for reimbursement of expenditures incurred and which expenditures are eligible for financing under the Grant Agreement, and

(d) The Procurement guidelines of the World Bank have been complied with in the procurement of goods and services under the project.

## Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Management in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants* (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of the Management and those charged with Governance for the Financial Statements

The Management is responsible for the preparation and fair presentation of this financial statement in accordance with the International Public Sector Accounting Standard (IPSAS): Financial Reporting under the Cash Basis of Accounting. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Those charged with governance of the project is responsible for overseeing the Project's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the project regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Review of the Project's Progress

Without qualifying our opinion, we draw attention to the following management issues observed from our review of the project's progress.

From our review of the project progress, we have observed delays in implementing the actions agreed in the Implementation Support Mission held in August of 2021.

The Table 1 under ***Management response*** shows the actions agreed in the Implementation Support Mission (August 2021), the target dates and the current status.

## Implication

Failure to achieve various components of the Project within the agreed timeframes could result in time and cost overruns, in addition to non-achievement of expected benefits of the components to the stakeholders.

## Recommendation

We recommend the PMU to follow the recommendations given by the Donor's missions in a timely manner to ensure that various components of the project are implemented within the set time and budget.

## Management Response

### Table 1

| Agreed Actions | Responsible Party | Due Date | Status | Management Comments (Status as at 30th June 2022) |
|---|---|---|---|---|
| **Environmental and Social Safeguards** | | | | |
| Implement project's Risk communication plan | Project Management Unit (PMU) | As per the revised timeline agreed in the plan | Delayed | Few activities were delayed due to procurement processing. However, the limitations had been identified and addressed. Currently procurement backlog has been cleared and is ongoing.<br><br>Requirement to provide aid and support to HEOC was changed based on the current status of COVID-19 within the country. |
| | | | | |
| Completion of actions as per the Environmental and Social Framework (ESF) Action Plan cleared by the Bank | PMU | Ongoing as per set timelines in plan | Delayed | New resourcing of an Environment Specialist consumed a significant amount of time which led the activities to be delayed. However, following the new recruitment, ESF activities are resumed and are continuing as per the WB approved action plan. |
| | | | | |
| Submit the internal audit report for period ending June 30, 2021 | PMU | 30 Nov 2021 | Not Submitted | Initially it was planned and agreed the Ministry's Internal Audit section would perform the project's internal audits. However, Ministry's Internal Audit |
| | | | | |

| | | | | |
|---|---|---|---|---|
| Submit the internal audit report for period ending December 31, 2021 | PMU | 1 Mar 2022 | Not submitted | section was unable to perform the audit for the given period due to lack of resources. This was informed to PMU after the deadlines were due.<br><br>Following the response of the Internal Audit Section, PMU obtained the necessary approvals from the donor to process procurement of outsourcing Internal Auditors.<br><br>Currently the procurement process is completed and is awarded. |

21st July 2022

Hussain Niyazy
Auditor General

# COVID-19 EMERGENCY RESPONSE AND HEALTH SYSTEMS PREPARDNESS PROJECT

## FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31ST DECEMBER 2021

MINISTRY OF HEALTH

COVID-19 EMERGENCY RESPONSE AND HEALTH SYSTEMS PREPAREDNESS PROJECT

# STATEMENT OF RECEIPTS AND PAYMENTS

## FOR THE YEAR 1st JANUARY 2021 TO 31st DECEMBER 2021

| | Notes | For the year ended 31st December 2021 | | | | | | Restated For 9 months ended 31st December 2020 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | |
| | | Grant | | Credit | | | | Grant | | Credit | | | |
| | | Cash Receipts / (payments) controlled by PMU | Direct Payments by WB | Cash Receipts / (payments) controlled by PMU | Direct Payments by WB | Cash Receipts / (payments) controlled by PMU | Direct Payments by AIIB | Cash Receipts / (payments) controlled by PMU | Direct Payments by WB | Cash Receipts / (payments) controlled by PMU | Direct Payments by WB | Cash Receipts / (payments) controlled by PMU | Direct Payments by AIIB |
| | | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD |
| **Receipts** | | | | | | | | | | | | | |
| Disbursements - DA | 3 | 44,095 | - | - | - | 44,095 | - | 102,255 | - | - | - | - | - |
| Other Receipts-Transfer of Funds (DA) | 7, 8.2 | - | - | - | - | 38,218 | - | - | - | - | - | 5,387 | - |
| Direct Payments - Non DA | 3, 8.1 | - | 774,045 | - | - | - | 693,762 | - | 2,056,195 | - | - | - | 1,479,906 |
| **Total Receipts** | | **44,095** | **774,045** | **-** | **-** | **82,313** | **693,762** | **102,255** | **2,056,195** | **-** | **-** | **5,387** | **1,479,906** |
| **Payments** | | | | | | | | | | | | | |
| Component 1 :Emergency Response for COVID-19 Prevention | 4, 8.1 | (18,477) | - | - | - | (18,477) | - | (616) | (305,665) | - | - | (616) | (117,637) |
| Component 2 :Emergency Health System Capacity Strengthening for COVID-19 Case Management | 5, 8.1 | (7,634) | (695,714) | - | - | (7,634) | (625,902) | - | (1,475,863) | - | - | - | (1,176,810) |
| Component 3 :Implementation Management and Monitoring and Evaluation | 6, 8.1 | (56,201) | (78,331) | - | - | (56,201) | (67,859) | (4,771) | (274,667) | - | - | (4,771) | (185,459) |
| Other Payments - Transfer of Funds | 7, 8.2 | (38,218) | - | - | - | - | - | (5,387) | - | - | - | - | - |
| **Total Payments** | | **(120,531)** | **(774,045)** | **-** | **-** | **(82,313)** | **(693,762)** | **(10,774)** | **(2,056,195)** | **-** | **-** | **(5,387)** | **(1,479,906)** |
| **Increases/(Decreases) in cash** | | (76,436) | - | - | - | - | - | 91,481 | - | - | - | - | - |
| **Opening cash balance** | | 91,480 | - | - | - | - | - | - | - | - | - | | |
| **Increases/(Decreases) in cash** | | (76,436) | - | - | - | - | - | 91,481 | - | - | - | | |
| **Closing cash balance** | | **15,044** | **-** | **-** | **-** | **-** | **-** | **91,481** | **-** | **-** | **-** | | |

Management of the Project is responsible for the preparation and presentation of the financial statement.

The Statement of Receipts and Payments was approved by PMU on 20th July 2022.

Signed for and on behalf of the Project:

Mr. Mohamed Jinaan
Project Director

Ms. Aishath Shahama Rasheed
Financial Management Specialist

The accounting policies and notes on pages 7 through 12 form an integral part of the Statement of Receipts and Payments.

# NOTES TO THE FINANCIAL STATEMENTS

## 1. PROJECT INFORMATION

**PROJECT TITLE:** Covid-19 Emergency Response and Health Systems Preparedness Project

**STARTED DATE:** 3rd April 2020

**CLOSING DATE:** 31st December 2023

**PROJECT DURATION:** 3 years

**FUNDED BY:** International Development Association (IDA), Asian Infrastructure and Investment Bank (AIIB)

**APPROVED BUDGET:** SDR 5,400,000 (Five Million Four Hundred Thousand Special Drawing Rights) (Grant SDR 2,700,000, Credit SDR 2,700,000).

**APPROVED BUDGET:** US$ 7,300,000 (Seven Million Three Hundred Thousand U.S. Dollars) (Grant US$ 3,650,000, Credit US$ 3,650,000).

**APPROVED BUDGET CO-FINANCE:** US$ 7,300,000 (Seven Million Three Hundred Thousand U.S. Dollars).

### 1.1 Project Objectives

The objective of the COVID-19 ERHSPP is to respond to and mitigate the threat posed by Covid-19 and strengthen national systems for public health preparedness in Maldives. The objective will be achieved through the implementation of activities that support further prevention of Covid-19 transmission combined with activities that strengthen the health system's capacity for disease management. Both approaches are essential to the immediate response and will serve the dual purpose of simultaneously strengthening the health system beyond the current crisis for the medium term.

### 1.2 Project Components

**1. Component 1: Emergency Response for Covid-19 Prevention (US$3,000,000):** Procurement of essential protective equipment and other essential items to protect healthcare workers and patients; risk communication, community engagement and behavior change, including social distancing measures and associated mitigation strategies.

**2. Component 2: Emergency Health System Capacity Strengthening for COVID-19 Case Management (US$4,100,000):** Strengthening the centralized and decentralized health system capabilities for disease surveillance, case management and infection prevention and control (IPC).

**3. Component 3: Implementation Management and Monitoring and Evaluation (US$200,000):** Strengthening of public structures for the coordination and management of the project, including central and regional arrangements for coordination of activities, financial management, procurement and social and environmental management.

**4. Component 4: Contingent Emergency Response Component (US$0):** A zero-dollar component to ensure additional flexibility in response to the current and any potential other emergency that might occur during the lifetime of this project.

## 1.3 Project Financing

The project is financed by International Development Association (IDA). Article 2.01 of the finance agreement signed on 3rd April 2020 between the Government of Maldives and International Development Association states that a grant equivalent to Two million seven hundred thousand Special Drawings Rights (SDR 2,700,000) and credit equivalent to Two million seven hundred thousand Special Drawings Right (SDR 2,700,000) to assist the project.

An amendment was made to the finance agreement on 14th July 2020 stating co financing of 50% of the project by Asian Infrastructure and Investment bank (AIIB). As per article 2.01 of the loan agreement an amount of seven million and three hundred thousand dollars ($ 7,300,000) were co-financed to assist the project.

| DONOR | GRANT | CREDIT | TOTAL |
|---|---|---|---|
| | USD | USD | USD |
| World Bank (WB) | 3,650,000 | 3,650,000 | 7,300,000 |
| Asian Infrastructure and Investment Bank (AIIB) | - | 7,300,000 | 7,300,000 |
| **TOTAL** | **3,650,000** | **10,950,000** | **14,600,000** |

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 2.1 Basis of preparation

The Statement of Receipts and Payments are prepared in accordance with the International Public Sector Accounting Standard: *Financial Reporting under the Cash-Basis of Accounting.*

### 2.2 Recognition of Receipts and Payments

Receipts and payments are accounted for on cash basis. Receipts are recognised when the Maldives Monetary Authority (MMA) receive funds from World Bank to the designated bank account (DA) maintained for the project. This designated account is maintained in United States Dollar (USD). Payments are recognized at the time of outflow of cash from the DA at MMA.

Significant sums of international payments, where PMU upon obtaining prior approval from Ministry of Finance (MoF) requests World Bank to process direct payment to the suppliers. These payments are recognized at the time of outflow of the respective payment from the World Bank directly to the supplier. These transactions are also recognized within receipts.

These payments are classified in the financial statements under the relevant components.

### 2.3 Presentation Currency

The Statement of Receipts and Payments has been presented using the United States Dollars (USD). All figures have been rounded to the nearest Dollar.

### 2.4 Foreign Currency Translation

Receipts and payments in currencies other than the reporting currency (USD) are converted at the MMA's exchange rate existing between the transaction currency and USD at the time of the receipt/payment. Cash balances in currencies other than USD as at the end of the reporting period are shown in the financial statement at the exchange rate that was prevailing at the last day of the reporting period.

### 2.5 Reporting Period

Financial statement is generally prepared for one year (Calendar year). Period for which financial statement is prepared are disclosed on the face of the financial statement.

## 3. Disbursements/Receipts

| | For the year ended 31st December 2021 | | | | | | Restated - For 9 months ended 31st December 2020 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | |
| | Grant | | Credit | | | | Grant | | Credit | | | |
| | Cash Receipts controlled by PMU | Direct Payments by WB | Cash Receipts controlled by PMU | Direct Payments by WB | Cash Receipts controlled by PMU | Direct Payments by AIIB | Cash Receipts controlled by PMU | Direct Payments by WB | Cash Receipts controlled by PMU | Direct Payments by WB | Cash Receipts controlled by PMU | Direct Payments by AIIB |
| | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD |
| **Receipts** | | | | | | | | | | | | |
| Disbursements - DA | 44,095 | - | - | - | 44,095 | - | 102,255 | - | - | - | - | - |
| Other Receipts - Transfer of Funds (DA) | - | - | - | - | 38,218 | - | - | - | - | - | 5,387 | - |
| Direct Payments - Non DA | - | 774,045 | - | - | - | 693,762 | - | 2,056,195 | - | - | - | 1,479,906 |
| **Total Receipts** | **44,095** | **774,045** | **-** | **-** | **82,313** | **693,762** | **102,255** | **2,056,195** | **-** | **-** | **5,387** | **1,479,906** |

## 4. Component 1 - Emergency Response for COVID-19 Prevention

| | For the year ended 31st December 2021 | | | | | | Restated - For 9 months ended 31st December 2020 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | |
| | Grant | | Credit | | | | Grant | | Credit | | | |
| | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by AIIB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by AIIB |
| | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD |
| **Payments** | | | | | | | | | | | | |
| 1.1 Procurement of essential protective equipment and other essential item | - | - | - | - | - | - | - | 305,665 | - | - | - | 117,637 |
| 1.2 Risk communication, community engagement and behavior change | 18,477 | - | - | - | 18,477 | - | 616 | - | - | - | 616 | - |
| **Total Payments** | **18,477** | **-** | **-** | **-** | **18,477** | **-** | **616** | **305,665** | **-** | **-** | **616** | **117,637** |

## 5. Component 2 - Emergency Health System Capacity Strengthening for COVID-19 Case Management

| | For the year ended 31st December 2021 | | | | | | Restated - For 9 months ended 31st December 2020 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | |
| | Grant | | Credit | | | | Grant | | Credit | | | |
| | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by AIIB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by AIIB |
| | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD |
| **Payments** | | | | | | | | | | | | |
| 2.1 Laboratory and diagnostic capacity | 7,634 | 695,714 | - | - | 7,634 | 625,902 | - | 596,313 | - | - | - | 596,313 |
| 2.2 Containment and treatment efforts | - | - | - | - | - | - | - | 879,550 | - | - | - | 580,497 |
| **Total Payments** | **7,634** | **695,714** | **-** | **-** | **7,634** | **625,902** | **-** | **1,475,863** | **-** | **-** | **-** | **1,176,810** |

## 6. Component 3 - Implementation Management and Monitoring and Evaluation

| | For the year ended 31st December 2021 | | | | | | Restated - For 9 months ended 31st December 2020 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | | World Bank (WB) | | | | Asian Infrastructure Investment Bank (AIIB) | |
| | Grant | | Credit | | | | Grant | | Credit | | | |
| | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by AIIB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by WB | Cash payments controlled by PMU | Direct Payments by AIIB |
| | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD | USD |
| **Payments** | | | | | | | | | | | | |
| 3.1 Project Management Costs | 56,201 | - | - | - | 56,201 | - | 4,771 | - | - | - | 4,771 | - |
| 3.2 Other Expenses - Freight , direct and indirect chargers | - | 78,331 | - | - | - | 67,859 | - | 274,667 | - | - | - | 185,459 |
| **Total Payments** | **56,201** | **78,331** | **-** | **-** | **56,201** | **67,859** | **4,771** | **274,667** | **-** | **-** | **4,771** | **185,459** |

## 7. Receipts and Payments – controlled by PMU for the year ended 2021

Expenditure from cash receipts/payments controlled by the PMU were apportioned equally between the funding sources. In the event of payments exceeding the AIIB receipts, WB funds were consumed for the incurred expenditure. *Other Receipts* and *Other Payments* refers to the transferred funds to apportion the expenditures of 2021.

## 8. Restatement of Financial Statement of 2020

The project's financial statement for the period ended 31st December 2020 have been restated for the effect of the following adjustments arising due to reclassification and change in accounting policy associated with the project co-financing.

### 8.1 Adjustments – Direct Payments

According to the Disbursement and Financial Information Letter (DFIL), grant funds are to be fully utilized prior to the utilization of the credit funds. Expenditures of USD 476,129 were allocated as WB credit in the Statement of Receipts and Payments due to initially recorded special commitments as credit for the prior period ended 31st December 2020. Therefore, reclassification adjustment of disbursement transfer was processed, resulting in a limited retrospective application in the restatement of the financial statement of the prior period ended 31st December 2020. All receipts/payments as WB Credit are adjusted as WB grant receipts/payments for the prior period ended 31st December 2020.

The effects of the restatement are as follows:

| | Direct payments (World Bank) | | | |
|---|---|---|---|---|
| | Reported | | Restated | |
| | WB Grant | WB credit | WB Grant | WB credit |
| **Receipts** | | | | |
| Receipts - Non DA | 1,580,065 | 476,129 | 2,056,195 | - |
| **Payments** | | | | |
| Component 1: Emergency Response for COVID-19 Prevention | 217,676 | 87,989 | 305,665 | - |
| Component 2: Emergency Health System Capacity Strengthening for COVID-19 Case Management | 1,139,876 | 335,987 | 1,475,863 | - |
| Component 3: Implementation Management and Monitoring and Evaluation | 222,514 | 52,153 | 274,667 | - |

### 8.2 Receipts and Payments – controlled by PMU for the period ended 31st December 2020

A reclassification adjustment of the disbursements from DA in 2020 was processed in the year 2021 associated with the co-financing of the project. The DA disbursements total of 10,774 in 2020 were equally apportioned between the funding sources. As receipts were from WB only an adjustment as transfer of funds were made to apportion the total incurred expenses equally as 5,387 for each of the funding source. *Other Receipts* and *Other Payments* refers to the transferred funds to apportion the expenditures of 2020.

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