Nepal Health Sector Support Programme III

(NHSSP – III)

ANALYSIS ON THE ALLOCATION AND UTILISATION OF HEALTH SECTOR BUDGET FOR COVID-19 RESPONSE AND MANAGEMENT

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Acronyms

BA	Budget Analysis
CCMC	COVID-19 Crisis Management Centre
CGAS	Computerised Government Accounting System
COVAC	COVID-19 Vaccine Advisory Committee
COVID-19	Corona Virus Disease
DCMC	District COVID-19 Management Committee
DoHS	Department of Health Services
EDP	External Development Partners
FCHV	Female Community Health Volunteer
FG	Federal Government
FMoHP	Federal Ministry of Health and Population
FY	Fiscal Year
GDP	Gross Domestic Product
GoN	Government of Nepal
HDU	High Dependency Unit
HSSO	Health Systems Strengthening Officer
ICU	Intensive Care Unit
ICS	Incident Command System
IDA	International Development Association
IEC	Information, Education and Communication
IMF	International Monetary Fund
KII	Key Informant Interview
LG	Local Government
LMBIS	Line Ministry Budget Information System
MD	Management Division
MoF	Ministry of Finance
MoFAGA	Ministry of Federal Affairs and General Administration
MoHP	Ministry of Health and Population
MR	Measles-Rubella
MoSD	Ministry of Social Development
NDVP	National Deployment and Vaccination Plan
NHSS	Nepal Health Sector Strategy
NHSSP	Nepal Health Sector Support Programme
OOP	Out of Pocket
OPMCM	Office of the Prime Minister and Council of Ministers
PE	Procurement Entity
PHD	Provincial Health Directorate
PPE	Personal Protective Equipment
SNG	Subnational Government
SuTRA	Subnational Treasury Regulatory Application
TABUCS	Transaction Accounting and Budget Control System
TSB	Technical Specification Bank
UHC	Universal Health Coverage
WHO	World Health Organization

Executive Summary

In Nepal, the Corona Virus Disease (COVID-19) pandemic has put an immense pressure on the health systems and service providers, with a high demand for budget to contain the transmission and manage cases. This study was undertaken to provide disaggregated information on the allocation and expenditure patterns of COVID-19 budgets in FY 2019/20 and FY 2020/21, and the allocation in FY 2021/22. The COVID-19 related policies, legal frameworks, response plans, and guidelines have been reviewed and the budget has been analysed as per 11 pillars of COVID-19 response. It also provides recommendations on future planning and prioritisation of the resources related to health, particularly COVID-19 response.

The analysis was carried out with particular focus in UK funded Nepal Health Sector Programme 3 (NHSP3) focal provinces which include Province 2, Lumbini, and Sudurpashchim, and thirty-two local governments (also known as Palikas). Quantitative data on budget allocation and expenditure was collected and key informant interviews (KIIs) were conducted at the three spheres of the Government to obtain qualitative information. A total of 58 KIIs were conducted in this study with five from the federal level, 12 from three provinces, 3 from the District COVID-19 Management Committee (DCMC), 6 from health office of districts, and 32 from the local levels.

Desk review conducted as a part of this study revealed that 77 policies, guidelines, and frameworks related to COVID-19 had been formulated at the federal level with 65 being publicly available. An internal review conducted by the FMoHP found that eighteen of these documents were redundant while 35 required revisions. COVID-19 Crisis Management Committee (CCMC) and Case Investigation and Contact Tracing (CICT) teams have been formed for surveillance at all levels to fight COVID-19. A total of 111 agencies have extended their hands to contain COVID-19 in Nepal. The major bilateral contributors include UK, US, India, China, Japan, Korea, Spain, Belgium, France, and Germany. As per the request from the Government of Nepal (GoN) and Federal Ministry of Health and Population (FMoHP), 45.17 million items related to COVID-19 supplies were supported by 130 agencies including philanthropies[1].

The capacity of hospitals, laboratories, quarantine, isolation centres, and health workers was strengthened as per the relevant guidelines and training materials as a part of institutional development and systems strengthening for the delivery of COVID-19 related services. Along with the COVID-19 response, the GoN as well as the sub-national governments (SNGs) also focused on ensuring the delivery of regular health services while minimizing the COVID-19 risk by making various decisions to halt and resume health services. Some hospitals were designated as COVID-19 specific hospitals by GoN while others continued to provide regular services. The procurement and logistics management for COVID-19 response was also the shared responsibility of the three spheres of the Government. The ordinance on COVID-19 management was endorsed in May 2020 to ease the management of the response measures including the reduction of the lengthy administrative processes that were being followed for procurement.

Virement in different headings was done to make budget available for COVID-19 responses. For this, the Ministry of Finance (MoF) released a circular instructing all the concerned authorities to stop the

[1] A total of 130 agencies have extended their support but the details of some philanthropies are not available.

spending of budget under seven capital and seven recurrent headings, which was followed by FMoHP's similar circular. Virement was also done at the sub-national level but there was no standard uniform mechanism to record it. A COVID-19 fund was established at the federal level which was later established in all of the provinces and local levels. In FY 2020/21, the federal government as well as SNGs were comparatively prepared and accordingly allocated budget for COVID-19 response. Out of the 61.6 billion budget estimated in FY 2020/21 for COVID-19 response in the Rapid Response Plan, 73% of the budget was contributed by the federal government.

The national budget decreased in FY 2020/21 in comparison to FY 2019/20 and increased in the current fiscal year while the health sector budget has increased in the three consecutive years. The budget of FMoHP increased substantially from NPR 68.77 billion in FY 2019/20, to NPR 90.69 billion in FY 2020/21, and then to NPR 138.01 billion in FY 2021/22. The COVID-19 budget also increased from NPR 11.61 billion in FY 2019/20, to NPR 29.82 billion in FY 2020/21, and then to NPR 64.29 billion in FY 2021/22. However, the utilisation decreased at all levels except the national budget. The lowest utilisation of COVID-19 budget in FY 2020/21 was observed at local level (67.9%) while there was not much difference in budget utilisation at federal and provincial levels (76.5% and 72.3%, respectively).

In FY 2020/21, Province 2 allocated NPR 593.4 million and that was reduced to NPR 398.4 million in FY 2021/22. Similarly, Lumbini Province allocated NPR 1,418.5 million and that was reduced to NPR 276.1 million in FY 2021/22. Sudurpashchim Province allocated NPR 544.5 million but that was increased to NPR 903.2 million in FY 2021/22. In FY 2020/21, COVID-19 budget had been allocated in all of the Palikas. The largest decrease in budget allocation was in Siraha Municipality, which reduced to NPR 14.9 million from NPR 138.8 million (FY 2021/22 and FY 2020/21, respectively). The budget allocations in three consecutive years do not seem uniform as the budget has increased or decreased sharply in a few Palikas.

Assuring the resources from the public purse is very important in managing the pandemic. Evidence from this study shows that the SNGs have also allocated budget from their sources for COVID-19 response. However, the allocation was not based on a defined framework. The FMoHP has prepared and implemented the COVID-19 rapid response plan for FY 2020/21 which has been tested in terms of securing resource allocation from MoF. The key elements within the response plan were the technical priorities, projection, logistic requirement, testing, laboratory management, case management, community mobilisation, and budget requirement. MoHP's COVID-19 response plan could serve as a guiding document to prepare a national framework on rapid action plan which needs to be institutionalised and could serve as a document to secure resources from all spheres of government.

Chapter I: Introduction

1.1 Background

The COVID-19 pandemic has put tremendous and unprecedented challenges on healthcare delivery systems. Since the first outbreak in 2019, the virus has spread throughout the world with WHO announcing it a global emergency by January 2020 and global pandemic by March 2020. Subsequently, this put immense pressure on hospitals and healthcare workers (MoHP, Responding to COVID-19: Health Sector Preparedness, Response and Lessons Learnt, 2021). The lack of knowledge of the virus and the shortage of equipment such as oxygen supplies, intensive care units, and personal protective equipment undermined the government's ability to effectively combat the pandemic. Hence, in order to contain the COVID-19 pandemic in Nepal, several policies, frameworks, and interventions were formulated. One of the major challenges for the Federal Ministry of Health and Population (FMoHP) was resourcing policy priorities. Thus, to tackle this challenge, multisectoral approach named as 'Whole of the society' and 'Whole of the Government' has been utilised. The technical and financial supports from the bilateral and multilateral organizations, foundations, development banks, international communities, and the national private sector have been mobilised to control the COVID-19 pandemic. To further strengthen the Nepal Government's response to COVID-19, an Incident Command System (ICS) was established with the responsibilities of facilitating greater coordination, supply chain management, prevention, and treatment. The three spheres of government have become important pillars in the fight against COVID-19 which have prioritised health sector interventions as per the FMoHP's rapid response plan. The community at large was mobilised through the Case Investigation and Contact Tracing (CICT) team. This report aims to review the legal and policy framework and analyse resource allocation and execution patterns to contain the COVID-19 pandemic in Nepal.

1.2 Rationale

Public policies and legal frameworks are required to understand the magnitude of a problem and thereby facilitate the ways to obtain the resources from different mechanisms. Since the outbreak of the COVID-19 virus, the Government of Nepal (GoN) has formulated various policies, legal frameworks, and directives to contain the pandemic. Some policies are still relevant, and some may require updates to address the evolving scenario. Such analysis would support FMoHP to make the relevant policy decisions. The GoN has allocated significant financial resources through the Red Book to address the needs of the COVID-19 response and management at all spheres of government. The Sub-national Governments (SNGs) have utilised their local resources in COVID-19 containment. Resources from various external development partners (EDPs) and international agencies were also received in the form of financial support, equipment supplies, and technical assistance. Evidence on budget allocation and utilisation against COVID-19 is essential to support in the budget process, manage the virement in the health sector, and assure additional budget requirement. Consequently, this would facilitate an effective allocation of public funds, timely release of these funds, and accelerated budget execution.

1.3 Objectives

The main objective of this study is to support policy makers, programme planners, and EDPs by providing policy analytics and disaggregated information on two-year allocation and expenditure of COVID-19 budget (FY 2019/20 – 2020/21) in selected provinces and local governments. COVID-19

budget analysis of the current FY 2021/22 is expected to facilitate comparisons and support in deriving useful conclusions. The specific objectives are as follows:

- Review the COVID-19 related policy, legal frameworks, and response plans and identify the major interventions defined by the FMoHP;
- Analyse the allocation of the COVID-19 response related budgets for FY 2020/21 and 2021/22;
- Provide estimates of budget allocation and expenditure by COVID-19 response pillars as defined by the World Health Organisation (WHO, 2021); and
- Provide recommendations on future planning and prioritization of the health sector resources.

1.4 Methodology

Study Design: This study employs the method of a cross-sectional descriptive study using a mixed-method approach (quantitative and qualitative) to retrieve information on budget and expenditure. Quantitative datasets from secondary sources were obtained for budget data whilst Key Informant Interviews (KIIs) were conducted to understand the context, strengths, constraints, challenges, and opportunities at federal, provincial, and local levels. The study methodology and tools were finalized with inputs received from the FMoHP. The field work at subnational levels was carried out from 25th October to 15th November 2021. An extensive training of four days' duration was provided to field researchers. A study team comprised of relevant advisors from NHSSP was also involved while providing the training. Informal experience sharing sessions with Health Systems Strengthening Officers (HSSOs) helped familiarise field researchers with the local context in terms of COVID-19 planning, budgeting, management and expenditure tracking.

Desk Review: Desk review of relevant COVID-19 policies, legal frameworks, response plans, and amendments of existing financial laws were conducted, and major interventions prescribed in these documents were identified. Additionally, COVID-19 related health sector budget and expenditure data were collected, compiled, and analysed from Province 2, Lumbini Province, and Sudurpashchim Province, and selected local levels for two fiscal years (FY 2019/20 to 2020/21) and budget for FY 2021/22.

Secondary Data Sources: The major sources of information for the quantitative analysis included the Red Book, budget speech, Line Ministry Budget Information System (LMBIS), provincial LMBIS, and Subnational Treasury Regulatory Application (SuTRA). Audited Expenditure reports from Office of Auditor General (OAG), periodic financial reports using LMBIS, and stock reports using LMBIS were also reviewed. COVID-19 budget and expenditure analysis has been conducted on the COVID-19 response pillars prescribed by WHO[2] to the extent feasible.

Key Informants Interviews (KIIs): The KIIs were conducted to assess the overall status of COVID-19 budget formulation, health sector planning, programming, implementation, and monitoring from the federal and subnational context. KIIs were conducted with key national, provincial, district, and

[2] (i) coordination, planning, financing and monitoring, (ii) risk communication, community engagement (RCCE) and infodemic management, (iii) surveillance, epidemiological investigation, contact tracing, and adjustment of public health and social measures (iv) points of entry, international travel and transport and mass gatherings, (v) laboratories and diagnostics, (vi) infection prevention and control and protection of health workforce, (vii) case management, clinical operations and therapeutics, (viii) operational support and logistics, and supply chains, (ix) maintaining essential health services and systems, (x) vaccination, and (xi) research and innovation.

local government informants. In total, 58 KIIs were conducted including 5 from federal level, 12 from provincial level, 6 from District Health Offices, 3 from District COVID-19 Management Committees (DCMCs), and 32 interviews from local governments. Health Coordinators were interviewed at the local level. Representatives who were actively involved in the planning and implementation of COVID-19 response activities from provincial ministries, Provincial Health Directorates, Provincial Logistics Management Centres, and Provincial Laboratories were interviewed at provincial level. Similarly, the representatives of the Planning Section of FMoHP; National Health Training Centre (NHTC); National Health Education, Information and Communication Centre (NHEICC); Logistics Management Section of Management Division of DoHS; and a representative of External Development Partners (EDP) were interviewed at the federal level. All KIIs were conducted and analysed using the COVID-19 response pillars perspectives. Thereafter, thematic analysis method was used while analysing KII information.

1.5 Quality Assurance

A quality assurance system was utilised to ensure that the data were consistent, of good quality, and could answer the study objectives. Practical sessions during the training were organised by mixing field researchers with different experience and educational backgrounds. Simulation exercises were carried out to capture their understanding on planning, budgeting, execution, and carrying out the KII. NHSSP/HSSO and provincial coordinators shared the local experience that helped build on the context for the study. The budget and expenditure data were triangulated with the information recorded in the systems including Red Book, Computerised Government Accounting System (CGAS), LMBIS, SuTRA, and Transaction Accounting and Budget Control System (TABUCS). A data validation workshop was conducted to address the possible errors. The draft report was prepared and revised based on the inputs and comments received from different stakeholders.

1.6 Monitoring and Supervision

A monitoring checklist was prepared to monitor the data quality and supervise the field work. The KIIs were supervised, and budget related data were mainly checked. FMoHP and NHSSP Officials were also involved in the field monitoring and supervision. A WhatsApp group was created to connect the study team with the field researchers, and meetings were held every day during the data collection period to get updates and discuss the challenges and way forward. The field researchers sent the photos of the budget sheet and shared the audio recordings of KIIs through Google drive which were checked by the research manager and timely feedback was provided.

1.7 Limitations of the Study

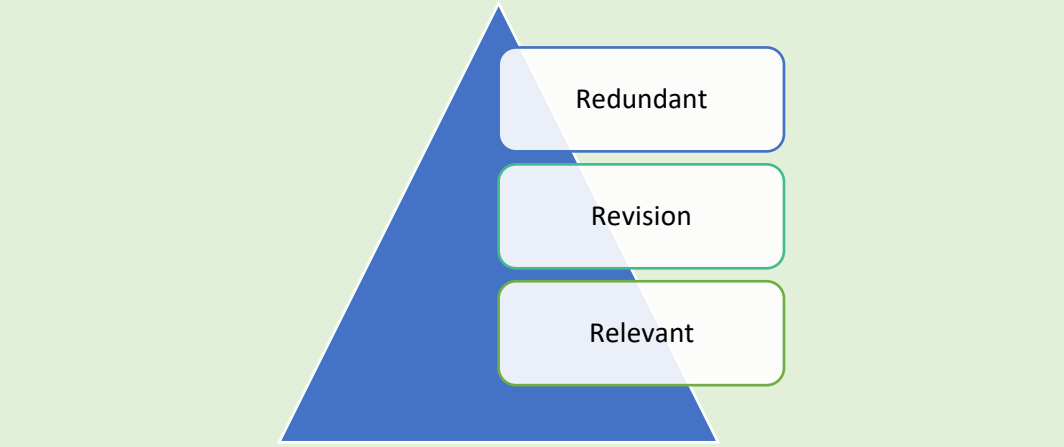
The major challenge to this study was to obtain all required information during the festive season. In ten local levels, the responsible officers holding budget and financial data were not available in a single attempt. They were continuously contacted by the field researchers and Health Systems Strengthening Officers (HSSO) to collect the information as soon as possible. Finally, all required information were collected and have been included in the report. Another major limitation of the study was in relation to the fragmented and unstructured recording and reporting of COVID-19 budget and expenditure data across all provinces and Palikas. In addition, it should be noted that the experience on COVID-19 budget execution has been diverse as expressed in the KIIs. Thus, caution must be taken while generalising the conclusions from this study to the wider population.

Chapter II: Policy and Institutional Framework

2.1 Policy Framework

A critical analysis of the overall COVID-19 policy environment would contribute to drawing key lessons from the current pandemic and serve as a reference document in combating future pandemics. The policy framework during the pandemic was analysed in this document within the bracket of three major dimensions (3Rs) which include: relevant, requiring revision, and redundant. This report takes stock of all three dimensions.

Figure 1 Major dimensions of COVID-19 Policy Framework



This particular exercise has been undertaken in close consultation with relevant committees from the FMoHP. The Federal Government is leading the decision making on major actions to contain the spread of COVID-19 having continuous coordination and communication between all three spheres of government. It has formulated various policies, guidelines, approaches, and directives and facilitated their implementation at sub-national level for mainstreaming COVID-19 preparedness and response (MoHP, Responding to COVID-19: Health Sector Preparedness, Response and Lessons Learnt, 2021).

"We have been updating the protocols and guidelines related to COVID-19 response regularly depending on the context and decisions made by WHO. They are uploaded on websites and also circulated to the sub-national government for implementation." –FG1

In order to contain COVID-19, a total of 77 policy guidelines and protocols were formulated until November 2021, out of which 65 were retrieved in this study. Some policies and guidelines were found to be listed as different versions. At the provincial level, the Ministry of Social Development (MoSD)/Ministry of Health, Population and Family Welfare, and Provincial Health Directorates (PHDs) have developed different guidelines aligning with the federal ones and have been executing preventive and control measures based on the same. Local Governments have been following the mandates of Federal and Provincial Governments and implementing the preparedness and response activities (MoHP, Responding to COVID-19: Health Sector Preparedness, Response and Lessons Learnt, 2021). However, frequent revisions to the policies and guidelines have created confusions among the SNGs regarding which ones are to be followed as stated in the KIIs.

"In comparison to the regular policies and guidelines, COVID-19 related documents have been revised more frequently. It has been difficult for us to trace the most recent ones for implementation. We

have also formulated our own COVID-19 Crisis Preparedness and Response plan and have been implementing it as it is less confusing." –PG1

2.1.1 Review of existing COVID-19 Policy Frameworks

In September 2021, FMoHP formed a high-level expert committee consisting of 19 members led by the Director General of Department of Health Services (DoHS). The mandates included review and update of existing COVID-19 related guidelines and protocols. Consequently, different Sub-Groups had been formed according to the mandates given to the Committee. Firstly, the Committee decided to review and update the existing guidelines and protocols. The review of the policies and the report of the committee have suggested the number of policies that are relevant, those requiring revision, and those that are redundant. With the changing nature of the virus and context, the committees have recommended that the guidelines need to be contextualised and updated. For example:

It has been suggested that the fourth and fifth version of the national testing guidelines have to be merged without duplication and the use of gene sequencing technique has to be added. The 'criteria for operating and managing COVID-19 quarantine' needs to be revised with the provision of kits for home isolation, development of standard training package for home isolation support to be implemented through local government and other interest groups and these two to be linked and made consistent with the clinical/referral guidelines. They also suggested that the eligibility criteria for blood donation in relation to COVID-19 needs to be added. Similarly, a requirement of PCR, antigen test or death certificate has been suggested for dead body management.

When the policies, protocols, guidelines and standards like dead body management protocol-third version, national testing guideline-first version, etc got revised due to various reasons, the earlier ones were made redundant. Based on the same, the committee has categorised the documents. Hence, it should be noted that the redundant documents could still serve as useful reference materials for the future. The table below includes the number of policies, protocols, guidelines, and standards that are relevant, redundant, or require revisions based on the review done by the committee. The detailed list of policies that are directly related to COVID-19 management and health sector is included in **Annex 2**.

Table 2.1 Number of COVID-19 related documents relevant, redundant or require revisions

SN	Types of COVID-19 related documents	Number
1.	Relevant	12
2.	Redundant	18
3.	Require Revisions	35
	Total retrieved	65

Source: MoHP Records, 2021

2.1.2 Legal Framework in managing health emergency

The GoN has taken the leadership in responding to the COVID-19 pandemic by establishing various mechanisms to manage COVID-19 cases and break the chain of transmission. The Infectious Disease Act, 1964, was activated by the GoN as the first and foremost response to the COVID-19 pandemic. The Act enabled the government to take necessary actions and issue necessary orders applicable to the general public to root out or prevent the development or spread of an infectious disease (GoN, Infectious Disease Act, 1964, 1964). Likewise, The Public Health Service Act, 2018, also exists which provides the GoN the authority to declare a state of public health emergency. Subsequently, all

three spheres of government are conferred with the right to develop emergency response plans which must be in consonance with the guidelines set by the federal law (GoN, The Public Health Act , 2018). More recently, the COVID-19 Crisis Management Ordinance was passed on May 20, 2021, in order to integrate and coordinate COVID-19 prevention, control, testing and treatment related activities. As per the ordinance, the GoN can declare COVID-19 health emergency at any time if the disease causes or is likely to cause severe impact on public health (GoN, COVID-19 Crisis Management Ordinance, 2021). This ordinance is now redundant as the Parliament has not endorsed it. The endorsement from the Parliament would help in managing future pandemics.

2.1.3 Multi-sectoral coordination and interrelationship

Soon after the declaration of COVID-19 as a pandemic, the Council of Ministers formed the COVID-19 Crisis Management Centre-Operations (CCMC-Ops) in April 2020 (MoHP, Responding to COVID-19: Health Sector Preparedness, Response and Lessons Learnt, 2021). The main objective of the CCMC-Ops was to carry out responses in an integrated manner through a unified group of representatives from the federal, provincial, and local levels of government, as well as the security department and all other stakeholders. In May 2020, three different committees were formed for a quick and coordinated response for COVID-19 prevention, control, and treatment activities. These were:

1. The Direction Committee led by the Deputy Prime Minister/Defence Minister, with membership of the Minister of Foreign Affairs, Minister of Federal Affairs and General Administration, Minister of Health and Population, Minister of Commerce and Supplies, and the Minister of Finance.
2. The Facilitation Committee led by the Chief Secretary, Government of Nepal with membership from security authorities, such as the Chief of Army Staff, Secretary (Ministry of Home Affairs), Inspector General of Police, Inspector General of the Armed Police, and Chief Investigation Director.
3. The CCMC led by the Secretary, Office of the Prime Minister and Council of Ministers (OPMCM), with membership of the 11/12th levels of the FMoHP.

Similarly, multi-sectoral coordination was done by the CCMC. At the FMoHP, a Health Cluster was activated (which had been formed after the 2015 Earthquake) to respond to the pandemic and maintain health services. Health Emergency Operation Centres (HEOCs) were strengthened at federal and provincial levels and made functional to work in multiple pillars of the COVID-19 response management. Incident Command Systems was established at the FMoHP level. Sub-clusters were reactivated and were functional in specific areas.

Table 2.2 Bilateral, multilateral, foundation, INGO, national and private sector support

SN	Support agencies	PPE	Medicine	Laboratory	Equipment	Total
1.	Bilateral	19	2	13	3	37
2.	Multilateral	4	3	4	2	13
3.	Foundation	2	0	0	0	2
4.	INGO	19	2	8	3	32
5.	National	14	1	3	2	20
6.	Private	3	0	4	0	7
	Total	**61**	**8**	**32**	**10**	**111**

Source: DoHS/MD, analysis of support received during COVID-19 pandemic

The table above illustrates that 111 agencies have extended their hands to contain COVID-19 in Nepal. It is well known that the entire world and all countries were affected by COVID-19. Despite that, Nepal has received overwhelming support encouraging GoN to fight against COVID-19. The major bilateral contributors include UK, US, India, China, Japan, Korea, Spain, Belgium, France, and Germany.

2.2 Institutional Development and Systems Strengthening

During the COVID-19 pandemic, various strenuous activities were carried out to enhance the capacity of hospitals, laboratories, isolation and quarantine centres, and health workers through appropriate guidelines and training materials.

Table 2.3 Institutional development and systems strengthening

Areas	Activities
Hospitals	A central Command Hospitals was identified to adjust the growing need of hospitalization with a capacity of 600 beds
	FMoHP designated 111 hospitals to run COVID-19 clinics and 28 hospitals to treat COVID-19 cases
	78 Hospitals were identified as "COVID-19 Care Unit" (as of August 2021)
	Altogether there are 2723 ICU beds and 1087 ventilators in the country (as of November 2021)
	Hospitals were reimbursed with allocated cost for establishing (additional) HDU and ICU
	Oxygen Plants were installed in all the major hospitals
Training/ guidelines/ protocols	Health workers providing care to COVID infected persons were trained on infection prevention, care of sick and laboratory methods
	Guidelines/Protocols and SOP were developed or updated as per need
	All health workers were offered COVID-19 vaccine in the first stage of vaccination (Jan. 2021)
Laboratory	Laboratory capacity to perform PCR test reached 102 (as of Nov 2021) from zero (Jan. 2020) comprising of fifty-nine public and forty-three private laboratories
	Nepal has conducted more than 4.5 million RT-PCR tests till 20th November 2021 with 56% of them in public laboratories.
	Over 711,000 antigen tests have been conducted.
	HIMS and IMU were strengthened and now collecting data on confirmed cases and people vaccinated on a daily basis
Isolation and quarantine centres	6233 places for quarantine identified and operational (as of end of June 2020) by different level of government to address the pandemic
	Number of beds available in the quarantine centres reached 213,807, and in the isolation centres reached 14,706 (as of end of June 2020)

Source: MoHP, 2021

FMoHP has taken a system strengthening approach in COVID-19 containment. The guidelines required to provide authority and procedures were endorsed. Institutions such as the COVID-19 central command hospital, hub hospitals, and satellite hospitals were established. In order to prevent COVID-19, isolation and quarantine centres were mobilized. At the community level, CICTT were trained and mobilized.

KII participants at sub-national level also indicated that the major institutional strengthening was done in hospitals, laboratories, and isolation and quarantine management:

> *"As soon as the COVID-19 pandemic started, there was chaos among people and hospitals as everyone had a fear of getting infected. At the same time, people also needed regular health services. Keeping both of these in mind, we decided to designate four hospitals as COVID-19 specific hospitals so that the rest of the hospitals could deliver regular health services."* –PG6

> *"COVID-19 testing has been promoted in our Palika. In the first wave, the suspected ones were transferred to our quarantine centres. We had 32 quarantine centres in total. At present, they are quarantined at home. Those testing positives are kept in home isolation if the symptoms are mild. In the health deteriorates, they are transferred to the COVID-19 hospital that we have established."* –LG19

The people, community, and institutions were mobilized through the relevant policies and guidelines. These efforts need to be institutionalised through proper documentation and making identified institutions responsible for further enhancement and implementation.

2.3 Service Management

The first COVID-19 case was reported on 23rd January 2020 in Nepal. The number of cases remained very low in the following months. However, the GoN implemented the first nationwide lockdown on 24th March 2020, imposing domestic and international travel restrictions, closing the border, and limiting non-essential services.

Figure 2 Decision on lockdown and its relaxation in Nepal

First COVID-19 Case on 23rd January 2020	First nationwide lockdown on 24th March 2020
	Lockdown officially ended in 21st July 2020
	Lockdown in Kathmandu valley from 19th August to 10th September 2020
	Lockdown order in Kathmandu valley on 29th April 2021
	Relaxes after July 2021

Despite the nationwide lockdown officially ending on 21st July 2020, a significant rise in COVID-19 cases resulted in local movement restrictions, including a lockdown imposed in Kathmandu Valley from 19th August to 10th September 2020 (FMoHP, 2020). After several months of relatively low daily COVID-19 cases, Nepal experienced an alarming surge starting in mid-April 2021. The government again issued a lockdown order in Kathmandu Valley on 29th April 2021, which was later extended with some relaxed provisions. These necessary lockdown measures were taken to combat the spread of COVID-19, but their impacts were observed throughout the social, economic, social security, and health service delivery systems.

Average inflation in Nepal is reported to have increased from 4.6% in 2019 to 6.1% in 2020, primarily driven by higher food inflation (8.6%) caused by supply and trade disruptions in the agriculture sector (WB, 2021). The informal sector, which accounts for nearly 80% of the labour force and disproportionately employs internal migrants, experienced significant job losses. Job losses abroad also led to the return of Nepalese migrant workers from countries such as India.

In the first wave of COVID-19, regular health services were halted and disrupted for a few months. The FMoHP and other related Ministries made a number of decisions for suspending the services till further notice as well as to resume the services immediately. The table below shows the timeline of major decisions made by the Government for service management while responding to COVID-19.

Table 2.4 Major decisions made by the Government for health service management

Date	Activities
23 March 2020	Press release from FMoHP to suspend Measles-Rubella (MR) campaign
26 March 2020	Sent guidelines to all health workers of Nepal for the use of PPE for overall COVID-19 response
3 April 2020	Order issued to halt the national Vitamin A programme till further notice
13 April 2020	FMoHP published interim guideline for COVID-19 and other basic health services during COVID-19
17 April 2020	Press briefing to continue essential health service including routine immunization
19 April 2020	Letter from DoHS to all health facilities requesting to continue routine immunization session
22 April 2020	Letter from FMoHP to MoFAGA requesting to coordinate with local administration to continue essential health services including immunization
23 April 2020	Letter from MoFAGA to all district coordination committee and municipalities instructing to continue routine immunisation
27 April 2020	Monthly tracking of availability of logistics, use of PPE and social distancing during immunization sessions
6 May 2020	Council of Ministers decided to continue all immunization services
11 May 2020	Supreme Court ordered FMoHP to re-initiate Measles-Rubella campaign
21 May 2020	Interim Guidance for Reproductive Maternal, Neonatal and Child Health Services in COVID-19 pandemic

Source: (MoHP, 2021)

Different interim guidelines were prepared for the continuous delivery of various programmes and services similar to the ones mentioned above. During the second wave, GoN significantly increased the financial resources to contain COVID-19. The policies have been improved, and institutional capacity has been strengthened, through the establishment of the 'COVID-19 central command hospital at Bir Hospital'. The high-level policy revision team has been actively engaged in updating the policies as needed.

2.4 Procurement and Logistics Management

2.4.1 Regulatory provisions and management of supplies

The Ordinance on the management of COVID-19, clause 26, specifies the procedures for COVID-19 related procurement and logistics management. As per the Ordinance, procurement of medicines and supplies, oxygen, health equipment, and vaccines can be done directly if the regular procurement process affects the prevention, control, diagnosis, and treatment of COVID-19 or puts the lives of people at risk (GoN, COVID-19 Crisis Management Ordinance, 2021). This was followed by provincial as well as local governments.

> *"In the first and second year of COVID-19, a guideline was released, and we were allowed to procure the medicines directly within a week or less, but such provision doesn't exist at present."*- PG7

There also exist a COVID-19 Control and Treatment Fund at provincial and local level and the budget for procurement of medicines and supplies related to COVID-19 were also managed from that fund. At the provincial level, this fund is regulated by a ministry-level committee and includes representatives from all of the ministries. The budget ceiling for procurement of medicines and supplies related to COVID-19 is set by the committee. The procurement is under the responsibility of the logistics management centre while the distribution is decided by MoHP/MoSD. The DoHS also sends instruction for distribution while sending medicines and supplies. In the case of Palikas, the procurement of COVID-19 related medicines and supplies is done together with the procurement of regular medicines and supplies. A few Palikas allocated budget to the health facilities themselves for procurement.

> *"In the second wave, NPR 100,000 was provided to the health facilities for the procurement of necessary PPE and surgical material."* – LG17

There was a few reporting from Palikas that the procurement and logistics management could have been more efficient if the quantification of testing kits could have been done based on the estimation of immigrants.

> *"It was not just due to COVID-19 that a lot of people entered Nepal during the pandemic. It was seasonal migration as it was sometimes the festival season and the other time, cultivation one. If the testing kits had been sent to us based on the estimation of immigrants, it would have been easier for us to manage the pandemic."* –LG30

Apart from regular logistics procurement and supply, various groups and external partners have also provided logistics support for COVID-19 response.

Table 2.5 COVID-19 logistics received as donation

SN	Group	Quantity
1	**PPE**	**35,088,604**
1.1	Masks	27,746,537
1.2	Dead body bag	15,320
1.3	Face shields	1,069,725
1.4	Gloves	586,800
1.5	Surgical Caps	137,220
1.6	Others	5,533,002
2	**Medicines**	**4,085,632**
3	**Laboratory**	**5,099,325**
3.1	Antigen Kit	2,537,628
3.2	PCR	469,026
3.3	VTM + Extraction Kit	730,109
3.4	Others	1,362,562
4	**Equipment**	**901,044**
4.1	Ventilators, BPAP, CPAP	1,510
4.2	ICU beds	375

4.3	Oximeter	42,720
4.4	Oxygen Concentrators	8,071
4.5	Oxygen Cylinders	7,772
4.6	Others	840,596
Grand Total		**45,174,605**

Source: MD, eLMIS, November, 2021

As per the request from the Government of Nepal and FMoHP, bilateral, multilateral, foundations, international agencies, philanthropies, and private sectors have provided the logistic support categorised into PPE, medicine, laboratory an equipment. A total of 45.17 million items were supported by the 130 agencies across the country, as detailed in Table 2.5.

2.4.2 Technical Specification

Initially, the Management Division (MD) of Department of Health Services adopted an "emergency management" approach to implement the Health Sector Emergency Response Plan (HSERP) for the COVID-19 pandemic. The division, which had been assigned the responsibility of managing procurement and related logistics for this purpose, adopted technical specifications of the items procured that were based on World Health Organization (WHO) and other international/national references.

The prepared specifications were referred to all levels of government, from Federal to SNGs, as well as hospitals. Technical specifications of COVID-19-related commodities were even more significant as the procurement is decentralised, and each sphere of government had to procure commodities based on their needs. In addition, the autonomous agencies and private sector service providers also procured COVID-19-related items. Therefore, robust specifications are necessary not only to ensure quality but also to encourage participation from a wider pool of suppliers.

A separate group of technical specifications of various medicines, supplies, and equipment required for responding to COVID-19 is demanded by various Procurement entities (PE). So, DoHS/MD prepared the set of approved specifications of COVID-19 items with technical assistance from NHSSP in October 2020. When the second wave of COVID-19 hit in April 2021, the set of specifications prepared was widely used by the PEs. However, the nature of the pandemic was a little changed from the first wave and even though the Government was better equipped to deal with the virus, specifically regarding PPEs, the high demand of oxygen affected the health sector. NHSSP assisted the MD for developing new specifications of oxygen plant, liquid oxygen tank, oxygen cylinder, high flow nasal cannula, etc. and updated the list of COVID-19 items. At the same time, the Federal Government announced an ordinance to all the PEs and Governments for using the approved specifications from DoHS/MD. Therefore, the approved specifications had been uploaded in the TSB with coding by creating a separate area as "COVID-19 Items". In this area, there are 117 specifications in five categories. The respective technical specifications are available at www.dohslmd.gov.np. Detail of the logistics included in the TSB are included in Annex 1.

2.5 Surveillance and Information Management

Surveillance has been started at all levels, especially in bordering areas from the beginning of the pandemic. Health desks have been established at border areas and airports and thermal scanners have been installed in the Tribhuvan International Airport. Arrangements have been made for

quarantine and isolation. Routine data collection of COVID-19 infection and their regular dissemination are being carried out.

> *"We have open border with India. So, health desk was established and antigen testing of people entering our Palika was done. Personal information of these people was also recorded so that they could be contacted later."* –LG10

> *"CICT teams had been formed since the first wave of COVID-19 which was actively involved in finding about the travel history and contact of the positive cases."* – PG2

However, majority of the representatives of the Palikas revealed in the KIIs that contact tracing was not done effectively at present as the travel and contact history of people had been very difficult to trace after the lifting of lockdown by the Government.

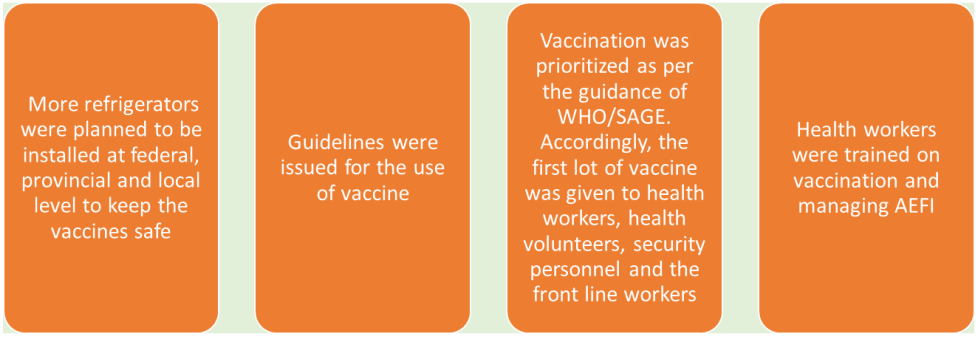
2.6 Human Resource Management

For the management of human resources for COVID-19 response, a circular was issued stipulating that health workers cannot take leave during the pandemic and must provide health services at their duty station. GoN also released a directive on 22nd March 2020 providing hazard allowance to frontline workers by exercising its right as given by the Infectious Disease Control Act, 1964 (GoN, Order for management of hazard allowance for human resource involved in the treatment of COVID-19, 2020). Insurance was offered to health workers. All three spheres of government hired human resources for health on contracts, based on need. Lumbini Province declared four hospitals as COVID-19 designated hospitals, namely, Bheri Hospital, Lumbini Hospital, Rapti Academy of Health Sciences, and Rapti Provincial Hospital and made arrangements of human resources (MoHP, Provincial Profile: Lumbini Province, 2020). Emergency Medical Deployment Teams (EMDT) were formed in two of the hospitals. Few Palika representatives also mentioned in the KIIs that the EDPs supported them in human resource management in FY 2019/20 by recruiting health workers and the Palikas expected the same for FY 2020/21 which was not the case. This challenged the management of human resource when the COVID-19 cases surged. Besides, the majority of the SNGs complained that they didn't receive hazard allowance as promised by the Federal Government affecting the motivation of health service providers.

At the Federal level, the National Human Resource Strategy was recently released in November, 2021. It estimated that there are around 58,124 health human resources in the country working in government and non-government including the private sectors (MoHP, National Human Resource for Health Strategy FY 2020/21-2029/30 , 2021). The strategy was developed with the aim to produce, develop, and scientifically mobilise the health human resources to ensure the efficient delivery of basic and emergency health services.

2.7 Vaccination

A COVID-19 Vaccine Advisory Committee (CoVAC) was formed with five members, which helped in developing a National Deployment and Vaccination Plan (NDVP). This document helped in preparing for vaccination against COVID-19 in Nepal. The international COVAX Facility pledged to provide vaccine for 20% of the population. On the basis of the NDVP, loans were sanctioned by the World Bank and Asian Development Bank (ADB).



As of 20th November 2021, the first dose of the COVID-19 vaccination has been received by nearly 46% of the population aged 18 years and above, while 39% have been fully vaccinated. In Bagmati Province, 69% of the population have received a first dose while 65% have been fully vaccinated (MoHP, COVID-19 Weekly Situation Update, 2021). Lately the major engagement of DCMCs, as told in the KIIs, has been in vaccine management, primarily in ensuring that the target groups are getting vaccinated.

2.8 Community Mobilisation

In coordination with Epidemiology and Disease Control Division (EDCD), the health offices at district, and local level authorities, the Case Investigation and Contact Tracing (CICT) teams were formed in the Kathmandu valley. Micro-planning was done in the meetings with mayors, deputy mayors, health office chiefs, district COVID-19 focal persons, health coordinators, and EDCD officials in order to run contact tracing systematically. FMoHP endorsed a detailed ToR of the CICT team based on which EDCD developed training curriculum and implemented the training across the country.

After the formation of the CCMC in April 2020, with the responsibility to monitor the supply of essential medical equipment and health materials and conduct necessary activities for COVID-19 prevention, control and treatment, the DCMC was formed under the chairmanship of the Chief District Officer (Srivastava, 2021). Based on the KIIs, the major role of the DCMC is to ensure that the public health measures have been strictly followed and activities that could increase the risk of transmission were discouraged. The decisions regarding closure of market, schools or transportation, operation of health desk, or vaccination were also made by the committee members. GoN has been preparing and disseminating information, education and communication (IEC) materials and mobilising female community health volunteers (FCHVs) to increase the community level awareness regarding COVID-19 across the country. Use of public health measures including masks, hand-washing, sanitization, and social distancing have been accepted and promoted.

COVID-19 pandemic affected all development sectors, mainly creating additional pressure on the health system (MoHP, Responding to COVID-19: Health Sector Preparedness, Response and Lessons Learnt, 2021). The brief analysis states that the policies were prepared in different versions and uploaded on different websites. Many of the respondents from SNGs reported that they were in a state of confusion regarding the different guidelines and protocols being issued which they had to follow and in some occasions also formulated their own guiding documents. Though the federal government had disseminated the guidelines to implementing units, the responses from SNGs indicate that the mechanisms to ensure timely communication of the updates to the implementation agencies was limited. The urgency of responding the pandemic could also have made it challenging to the SNGs to be informed about the updates which could cause problems in managing the cases effectively, making the supply chain timely, recruiting human resources,

launching preventive services, reporting the cases, and dead body management. Hence, there is a need to re-arrange the policy framework in a logical flow, in hierarchical manner (policy, guideline, protocol, procedures instructions, Terms of Reference (ToR) and Scope of Work (SoW)), and ensure their dissemination through the FMoHP website as the documentation and dissemination efforts were fragmented and could not address the challenges SNGs were facing in obtaining the updates. During the KII, some of the respondents stated that all pandemic related policies should be kept under the immediate responsibility of respective ministries including the SNGs. These efforts would help the Government as well as non-government sectors to remain updated about the documents to be followed for responding to the current pandemic and access the documents to plan actions for any future pandemics or emergencies.

Chapter III: COVID-19 Planning and Budgeting

This chapter deals with the planning and budgeting for COVID-19 response at all levels of Government. It presents the analysis of budget allocation and utilisation in FY 2019/20, FY 2020/21 and the allocation in FY 2021/22 based on COVID-19 response pillars. WHO declared COVID-19 a pandemic towards the last quarter of the fiscal year and hence there was limited scope for replanning during the same fiscal year. Therefore, the planning and budgeting for the initial phase of the pandemic was mostly on ad-hoc basis based on the actual need at respective level. However, the planning has been more organised starting from the FY 2020/21 including during the later phase of the first wave and the second wave, and gradually COVID-19 planning was more responsive to the evolving needs of the pandemic.

1.1 Budgeting for COVID-19 at Federal Level

The National budget decreased in FY 2020/21 in comparison to FY 2019/20 and increased in the current fiscal year while the health sector budget has increased in the three consecutive years. The budget of the FMoHP also increased (from NPR 68,779.1 million in FY 2019/20, to NPR 90,690.1 million in FY 2020/21, and to NPR 138,010.2 million in FY 2021/22) along with the COVID-19 budget (NPR 11,618 million in FY 2019/20 to NPR 64,298.27 million in FY 2021/22).

Table 3.1 Total budget and expenditure for COVID-19 response at Federal, Provincial and Local level

(Amount in NPR Million)

Budget heading	FY 2019/20		FY 2020/21		FY 2021/22
	Allocation	Exp. (%)	Allocation	Exp. (%)	Allocation
National budget	1,532,967.1	71.2	1,474,645.4	85.9	1,647,576.7
Health sector budget	85,459.1	78.0	115,062.0	70.1	156,772.7
FMoHP budget	68,779.1	76.8	90,690.1	70.7	138,010.2
COVID-19 budget	11,618.0	79.9	29,822.85	72.3	64,298.27
Federal	5,932.8	80.9	14,021.7	76.5	47,186.1
Provincial	-	-	6,033.75	72.3	7,868.07
Local*	5,685.2	78.8	9,767.4	67.9	9,244.1

Source: LMBIS, PLMBIS and SuTRA, FY 2019/20-FY 2021/22

*Note: *The budget at local level is the sum of conditional grant, COVID-19 fund and budget sent by the Federal Government to provide relief to COVID-19 affected families. COVID-19 budget is the total of all the budget allocated by the three spheres of the Government in all sectors including health.*

However, the utilisation has decreased at all levels except the national budget. Among the three levels of government, the lowest utilisation of COVID-19 budget in FY 2020/21 was observed at local level (67.9%) while there was not much difference in budget utilisation at federal and provincial levels (76.5% and 72.3%, respectively). The lockdown and partial restrictive measures enforced by the federal and subnational governments put limitations in conducting some of the planned activities such as orientation and trainings. Such measures along with panic on demand side reduced the patient flow at health facilities. Moreover, there was time lag in the reimbursement of the COVID-19 treatment cost and hazard allowance which also resulted in the low utilisation of the budget. A few of the representatives of Palikas revealed in KIIs that the case load decreased in a few

months, EDPs also provided logistics, and so their role was mostly limited to awareness generation and hence the allocated budget could not be utilized.

> *"In FY 2020/21, we had allocated budget for COVID-19 response in bulk amount, but the hazard allowance was promised by Federal Government, PPEs were supported by EDPs to some extent and all we had to spend on was on awareness generation activities which didn't require much budget. As there were few cases to manage, we didn't have to utilize much of our resources"* – LG15

Table 3.2 Capital and Recurrent budget and expenditure for COVID-19 response at Federal Level
(Amount in NPR million)

SN	Budget heading	FY 2019/20		FY 2020/21		FY 2021/22
		Allocation	Exp. (%)	Allocation	Exp. (%)	Allocation
1.	**Capital**	2,872.2	64.7	601.0	92.2	1.5
2.	**Recurrent**	3,060.6	96.0	13,420.7	75.8	47,184.6
	Total	5,932.8	80.9	14,021.7	76.5	47,186.1

Source: LMBIS, PLMBIS and SuTRA, FY 2019/20-FY 2021/22

The table above shows that the budget allocation for COVID-19 response at federal level increased by almost eight times between FY 2019/20 (NPR 5,932.8 million) and FY 2021/22 (NPR 47,186.1 million). The greater share of COVID-19 budget at the federal level has been allocated to recurrent budget headings in all of the years. In FY 2021/22, budget in recurrent headings has drastically increased as maximum of this budget has been allocated for the procurement of vaccines. The budget in capital heading in FY 2021/22 is lower (NPR 1.5 million) than in earlier years and might increase if the budget is reallocated.

1.2 Virement of Budget for COVID-19 Response at Federal Level

On 2 April 2020, the MoF announced a circular for all line ministries to halt all the budget spending from 14 different expenditure headings if the bidding process had not started or payment liability had not been created (MoF, 2020). This was motioned so that the budget could be utilised for COVID-19 response. The FMoHP also released a similar circular to stop the spending in the following headings. Budgets were also seized from bid-related activities that were yet to start the process or activities creating payment liability. Following the ordinance from MoF, the FMoHP also released a similar circular requesting to stop the spending in following headings (see Table 3.3).

Table 3.3 Description of budget cut by MoF

Expenditure heading	Description	Expenditure heading	Description
22411	Service and counselling	31121	Vehicle
22511	Training	31122	Machineries and equipment
22522	Programme cost	31123	Furniture and fixtures
22512	Skill development, awareness generation and seminar	31132	Computer software development and purchase as well as other intellectual property
22529	Miscellaneous	31172	Capital research and consultation
22611	Monitoring and evaluation (except essential ones)	31411	Land purchase

28911	Contingency recurrent expense	31511	Contingency capital expense

Source: Circular released by MoF, 2 April, 2020

A COVID-19 Prevention, Control and Treatment Fund was established by the GoN on May 20, 2021, as per the Ordinance on COVID-19 Crisis Management to combat the pandemic. The Fund is open to contribution from the Government, non-government organisations, International Government, organisations, individuals, or any other sources in the form of donations or loan (GoN, 2021). The government initially contributed NPR 500 million as seed money, followed by later contributions made by various institutions, including business firms (Srivastava, 2021). The FMoHP disbursed funding to 72 different institutions to execute activities for the control of COVID-19. Subsequently, the funds have been allocated for infrastructure development, human resources support, medicine and equipment purchase, capacity development, as well as to run preventive programme for COVID-19 (MoHP, Responding to COVID-19: Health Sector Preparedness, Response and Lessons Learnt, 2021). Basically, two types of virement were performed during this period: a) internal virement within the Ministry where the budget was transferred from one programme to another and from one line item to another; and b) external virement which includes additional budget provided by the MoF to execute different programs including EDPs contribution that were not reflected as the budget the FMoHP in Red Book.

Table 3.4 Capital & Recurrent Virement for FMoHP in FY 2020/21

(Amount in NPR million)

Particulars	Red Book Budget	Net Budget	Net Virement	% Against Original Budget
Recurrent	45,410	47,194	1,785	3.98
Capital	15,268	15,172	-96	-0.63
Total	**60,678**	**62,367**	**1,688**	**2.78**

Source: LMBIS, 22 November, 2021

In FY 2020/21, the overall FMoHP budget under capital & recurrent heading was observed to have undergone virement of 2.78% from initial allocation of NPR 60,678 million to NPR 62,367 million. The Recurrent budget actually increased by 3.98% while the Capital budget declined slightly by 0.63% of initial allocation.

Table 3.5 Virement of FMoHP budget under COVID-19 in FY 2020/21

(Amount in NPR million)

Particulars	Red Book Budget	Net Budget	Net Virement	% Virement against original budget
Recurrent	6,000	13,420	7,421	123.67
Capital	0	601	601	100
Total	6,000	14,021	8,022	133.7

Source: LMBIS, 22 November, 2021

In FY 2020/21, the FMoHP budget under COVID-19 budget heading under undergone virement of 134 percent from initial allocation of NPR 6,000 million to NPR 14,021 million, as seen in Table 3.5. The COVID-19 recurrent budget actually increased by 124 percent while a 100% increase over initial allocation was observed under the Capital budget. There were no records of virement in the FY

2019/20. This could be due to initial stage and used resources of the partners. There has been virement of budget at local level as well for COVID-19 response. The unused budget in different headings were transferred to COVID-19 fund and utilized for different response activities but it was not clear what specific activities were carried out from the vired budget.

1.3 Budgeting for COVID-19 Response at Provincial Level

As shown in Table 3.6, in FY 2020/21, Province 2 allocated NPR 593.4 million which was reduced to NPR 398.4 million in FY 2021/22. Similarly, Lumbini Province allocated NPR 1,418.5 million which was reduced to NPR 276.1 million in FY 2021/22.

Table 3.6 Capital and Recurrent budget and expenditure for COVID-19 response in selected Provinces *(Amount in NPR Million)*

Provinces	Budget heading	FY 2019/20		FY 2020/21		FY 2021/22
		Allocation	Exp. (%)	Allocation	Exp. (%)	Allocation
Province-2	Capital	-	-	130.4	83.4	106.0
	Recurrent	-	-	463.0	85.0	292.4
	Total	-	-	593.4	84.7	398.4
Lumbini	Capital	-	-	134.0	76.5	21.0
	Recurrent	-	-	1284.5	89.3	255.1
	Total	-	-	1418.5	88.1	276.1
Sudurpashchim	Capital	-	-	318.5	61.2	4.5
	Recurrent	-	-	226.0	88.7	898.7
	Total	-	-	544.5	72.6	903.2

Source: LMBIS, PLMBIS, SuTRA, 2019/20-2021/22

Sudurpashchim Province allocated NPR 544.5 million which was increased to NPR 903.2 million in FY 2021/22. In FY 2020/21, Province 2 and Lumbini allocated a greater share of the budget in recurrent headings. The absorption of budget in all three provinces was more in recurrent headings while the absorption remained as low was 61.2% in capital heading of Sudurpashchim. In case of FY 2019/20, no budget was allocated at Provincial level for COVID-19 response. The federal budget was sent directly to MoSD whose expenditure has been reported in the federal budget.

Table 3.7 COVID-19 budget and expenditure by pillars in selected Provinces in FY 2020/21

(Amount in NPR Thousand)

SN	Pillars	Province 2		Lumbini		Sudurpaschhim	
		Allocation	Exp. (%)	Allocation	Exp. (%)	Allocation	Exp. (%)
1.	Coordination, planning, financing and monitoring	-	-	43,600.0	87.9	-	-
2.	Risk communication, community engagement (RCCE) and infodemic management	29,500.0	53.7	4,500.0	100.0	82,800.0	95.4
3.	Surveillance, outbreak investigation and calibration of public health and social measures	6,000.0	75.3	161,955.0	89.9	7,000.0	63.1

4.	Points of entry, international travel and transport, and mass gatherings	-	-	-	-	-	-
5.	Laboratories and diagnostics	-	-	1,800.0	83.6	-	-
6.	Infection prevention and control and protection of the health workforce	247,737.0	94.6	11,539.0	82.3	3,100.0	69.3
7.	Case management, clinical operations and therapeutics	100,028.0	90.2	396,656.0	99.6	128,221.0	65.6
8.	Operational support and logistics, and supply chains	-	-	-	-	-	-
9.	Strengthening essential health services and systems	111,550.0	66.7	798,452.0	82.1	262,956.0	68.5
10.	Vaccination	96,944.0	84.3	-	-	60,407.0	75.8
11.	Research, innovation and evidence	1,600.0	-	-	-	-	-
	Total	593,359.0	84.7	1,418,502.0	88.1	544,484.0	72.6

Source: LMBIS, PLMBIS, SuTRA, 2019/20-2021/22

Table 3.7 shows the allocation and expenditure of budget as per 11 pillars of COVID-19 response *(WHO, COVID-19 Strategic Preparedness and Response Plan, 2021)* in FY 2019/20. Province 2 had allocated the highest amount of budget in infection prevention and control and protection of the health workforce (NPR 247,737,000) while Lumbini and Sudurpashchim allocated the highest amount in strengthening essential services and systems (NPR 798,452,000 and NPR 262,956,000), respectively. The lowest utilization in Province 2 was in risk communication, community engagement (RCCE) and infodemic management (53.7%) while it was the highest in Sudurpashchim (95.4%). The highest utilization in both Province 2 (90.2%) and Lumbini (99.6%) was in case management, clinical operations and therapeutics.

Table 3.8 COVID-19 budget allocation by pillars in selected Provinces in FY 2021/22

(Amount in NPR *Thousand)*

SN	Pillars	Provinces		
		Province 2	Lumbini	Sudurpaschhim
1.	Coordination, planning, financing and monitoring	-	500	1150
2.	Risk communication, community engagement (RCCE) and infodemic management	-	-	738
3.	Surveillance, outbreak investigation and calibration of public health and social measures	7,000	17,750	503,100
4.	Points of entry, international travel and transport, and mass gatherings	-	500	-
5.	Laboratories and diagnostics	-	-	500
6.	Infection prevention and control and protection of the health workforce	7,024	-	1,000
7.	Case management, clinical operations and therapeutics	-	-	318,088

8.	Operational support and logistics, and supply chains	9,678	36,000	3,500
9.	Strengthening essential health services and systems	261,600	21,000	4,500
10.	Vaccination	113,062	200,842	69,774
11.	Research, innovation and evidence	-	-	800
	Total	398,364	276,592	903,150

Source: LMBIS, PLMBIS, SuTRA, 2019/20-2021/22

The table above illustrates that Province 2 allocated the highest amount of budget in strengthening essential health services and systems (NPR 261,600,000) while Lumbini allocated it in vaccine management (NPR 200,842,000) and Sudurpashchim in surveillance, outbreak investigation and calibration of public health and social measures (NPR 503,100,000).

1.4 Budgeting for COVID-19 Response at Local level

In the FY 2019/20, the Federal Government didn't allocate any conditional grant to Palikas for COVID-19 response. The Palikas used their internal revenue and other unconditional grant for expenses related to COVID-19 prevention and management which have been reported in the following tables.

As per Table 3.9, no budget had been allocated for COVID-19 response by seven of the selected Palikas of Province 2 in FY 2019/20. Parsa Rural Municipality had not been able to spend any of the allocated budget while Janakpur sub-metropolitan city reported 100% expenditure.

Table* 3.9 Total budget *and expenditure for COVID-19 response in selected Palikas of Province 2

(Amount in NPR Thousand)

Palikas	FY 2019/20		FY 2020/21		FY 2021/22
	Budget	Exp. (%)	Budget	Exp. (%)	Budget
Rajbiraj Municipality	16,000	84	25,146	20	11,646
Rajgadh Rural Municipality	-	-	7,115	74	9,107
Siraha Municipality	138,751	58	14,957	68	24,155
Bishnupur Rural Municipality	10,000	64	6,709	64	5,589
Janakpur Sub-metropolitan City	5,000	100	9,882	48	32,660
Balara Municipality	-	-	7,951	62	23,856
Malangawa Municipality	-	-	5,307	96	10,683
Parsa Rural Municipality	22,250	-	10,184	39	6,327
Gaur Municipality	-	-	6,492	99	11,669
Boudhimai Municipality	-	-	4,109	67	14,707
Yamunamai Rural Municipality.	-	-	1,500	95	11,829
Kalaiya Sub-metropolitan City	-	-	14,483	78	25,457
Prasauni Rural Municipality	3,800	99	3,620	51	5,276
Feta Rural Municipality	24,370	96	6,548	95	6,776

Source: SuTRA, 2019/20-2021/22

In FY 2020/21, COVID-19 budget had been allocated in all of the Palikas. The highest decrease in budget allocation was in Siraha Municipality which was reduced to NPR 14,957,000 from NPR

138,751,000. In the same year, Gaur Municipality made the highest expenditure (99%) while three of the Palikas did not spend half of the allocated amount with lowest utilization in Rajbiraj Municipality (20%). The budget allocation in three consecutive years does not seem uniform as the budget has increased or decreased sharply in a few Palikas. In Balara Municipality, the budget has increased by around three times while the utilization in FY 2020/21 was below 75%.

Table 3.10 Total budget and expenditure for COVID-19 response in selected Palikas of Lumbini Province *(Amount in NPR Thousand)*

Palikas	FY 2019/20		FY 2020/21		FY 2021/22
	Budget	Exp. (%)	Budget	Exp. (%)	Budget
Palhinandan Rural Municipality	-	-	10,925	48	7,307
Butwal Sub-metropolitan City	2,240	98	398,481	91	87,649
Sandhikharka Municipality	-	-	8,638	75	11,585
Panini Rural Municipality	2,800	45	18,075	94	9,214
Malarani Rural Municipality	9,165	96	5,755	63	8,092
Putha Uttarganga Rural Municipality	-	-	6,354	67	6,674
Bhume Rural Municipality	14,735	64	18,482	81	6,671
Sisne Rural Municipality	-	-	9,006	54	9,114
Rolpa Municipality	-	-	16,768	54	14,816
Gangadev Rural Municipality	1,095	99	7,479	64	6,422
Triveni Rural Municipality	7,063	99	7,662	73	5,666
Ghorahi Sub-metropolitan City	30,426	80	50,066	82	72,932

Source: SuTRA, FY 2019/20-2021/22

Table 3.10 shows that budget had not been allocated for COVID-19 response in five of the selected Palikas of Lumbini Province in FY 2019/20. The utilization among the ones allocating the budget was highest in Gangadev and Triveni Rural Municipality (99% each) and lowest in Panini Rural Municipality (45%). In FY 2020/21 and FY 2021/22, the highest decline in budget allocation has been reported in Butwal sub-metropolitan City (from NPR 398,481,000 to NPR 86,869,000) though the utilization was reported to be 91% in FY 2020/21. Budget allocation for COVID-19 response has decreased in all of the selected Palikas in FY 2021/22 except Sandhikharka Municipality, Malarani Rural Municipality, Sisne Rural Municipality, Putha Uttarganga Rural Municipality and Ghorahi Sub-metropolitan City.

Table 3.11 Total budget and expenditure for COVID-19 response in selected Palikas of Sudurpashchim Province *(Amount in NPR Thousand)*

Palikas	FY 2019/20		FY 2020/21		FY 2021/22
	Budget	Expenditure	Budget	Expenditure	Budget
Amargadhi Municipality	-	-	5,553	95	5,754
Ajayameru Rural Municipality	-	-	25	100	5,627
Alital Rural Municipality	11,388	85	13,337	92	4,877
Krishnapur Municipality	26,023	100	34,190	73	14,197
Bhimdatta Municipality	13,317	40	22,784	35	14,051

Dhangadhi Sub-metropolitan City	556	502	52,174	95	30,579

Source: SuTRA, FY 2019/20-2021/22

As per Table 3.11, budget had not been allocated for COVID-19 response in two of the Palikas in Sudurpashchim in FY 2019/20 and Krishnapur Municipality utilized 100% of the allocated budget. In FY 2021/21, Ajaymeru RM allocated the least budget (NPR 25,000) but utilized all of it while the lowest utilization was reported in Bhimdatta Municipality (35%). In the current FY 2021/22, the budget allocation decreased in all of the selected Palikas except Amargadhi Municipality and Ajayameru Rural Municipality.

Table 3.12 Budget allocation and expenditure as per COVID-19 response pillars at local level in FY 2019/20

(Amount in NPR Thousand)

Programme categories	Sub-metropolitan		Municipality		Rural Municipality	
	Allocation	Exp. (%)	Allocation	Exp. (%)	Allocation	Exp. (%)
Coordination, planning, financing and monitoring	-	-	-	-	50	-
Risk communication, community engagement (RCCE) and infodemic management	-	-	86	100	238	39
Surveillance, outbreak investigation and calibration of public health and social measures	-	-	-	-	12,408	65
Points of entry, international travel and transport, and mass gatherings	-	-	-	-	-	-
Laboratories and diagnostics	-	-	500	100	330	-
Infection prevention and control and protection of the health workforce	-	-	732	68	3,867	17
Case management, clinical operations and therapeutics	-	-	4,185	88	2,600	96
Operational support and logistics, and supply chains	35,982	89	187,588	63	87,173	68
Strengthening essential health services and systems	-	-	1,000	100	-	-
Vaccination	-	-	-	-	-	-
Research, innovation and evidence	2,240	98	-	-	-	-

Source: SuTRA, FY 2019/20-2021/22

In FY 2019/20, as seen in Table 3.12, the response to COVID-19 was ad-hoc and budget was allocated to meet the immediate needs of the community. As a result, the majority of the budget was allocated for the procurement of masks, sanitizers, face shields, PPE sets, etc. under Pillar 8: Operational support, logistics and supplies in sub-metropolitan city, municipality and rural municipality. Sub-metropolitan cities allocated the remaining budget in Pillar 11 with innovative activities like grant to migrants returning back to the country due to COVID-19 for income generation activities like in agriculture or small businesses and none other pillars. In case of municipalities and

rural municipalities, budget has been allocated in six and seven pillars of the eleven pillars of COVID-19 response, respectively and the utilisation has not been uniform. Rural municipalities could not utilize any of the budget allocated for laboratories and diagnostics.

Table 3.13 Budget allocation and expenditure as per COVID-19 response pillars at selected local levels in FY 2020/21 (Amount in NPR Thousand)

Programme categories	Sub-metropolitan		Municipality		Rural Municipality	
	Allocation	Exp. (%)	Allocation	Exp. (%)	Allocation	Exp. (%)
Coordination, planning, financing and monitoring	-	-	-	-	-	-
Risk communication, community engagement (RCCE) and infodemic management	1,109	100	2,700	85	1,110	-
Surveillance, outbreak investigation and calibration of public health and social measures	3,550	52	-	-	1,206	41
Points of entry, international travel and transport, and mass gatherings	-	-	-	-	-	-
Laboratories and diagnostics	-	-	2,000	100	-	-
Infection prevention and control and protection of the health workforce	10,256	55	2,048	34	600	-
Case management, clinical operations and therapeutics	14,167	100	3,700	35	249	100
Operational support, logistics, and supply chains	431,764	91	51,621	67	90,134	1
Strengthening essential health services and systems	3,026	37	300	99	-	-
Vaccination					2,520	5
Research, innovation and evidence	61,213	91	89,525	52	12,500	-

Source: SuTRA, FY 2019/20-2021/22

As per Table 3.13, the majority of the budget in selected sub-metropolitan cities had been allocated to operational support, logistics and supply chains (NPR 431,764,000) while it had not been allocated to four of the pillars. In case of municipalities, the highest amount had been allocated for research, innovation and evidence which primarily included support for income generating activities. One hundred percent of the budget allocated for laboratories and diagnostics was utilized in the municipalities. The highest budget in rural municipalities had been allocated to operational support, logistics and supply chains. However, the utilization was lowest (1%). Rural municipalities also allocated budget for vaccination but utilized only 5% of it.

Table 3.14 Budget allocation as per COVID-19 response pillars at selected local levels in FY 2021/22
(Amount in NPR Thousand)

Programme categories	Sub-metropolitan	Municipality	Rural municipality

Coordination, planning, financing and monitoring	-	700	-
Risk communication, community engagement (RCCE) and infodemic management	-	2,985	1,110
Surveillance, outbreak investigation and calibration of public health and social measures	3,000	2,000	4,105
Points of entry, international travel and transport, and mass gatherings	-	-	-
Laboratories and diagnostics	380	-	1,400
Infection prevention and control and protection of the health workforce	3,700	2,208	1,950
Case management, clinical operations and therapeutics	3,600	3,349	249
Operational support, logistics, and supply chains	225,893	111,058	90,734
Strengthening essential health services and systems	650	109	-
Vaccination	5,954	14,297	2,520
Research, innovation and evidence	6,100	20,413	12,500

Source: SuTRA, FY 2019/20-2021/22

Table 3.14 shows that the sub-metropolitan cities, municipalities as well as rural municipalities have allocated the highest amount of budget to operational support, logistics and supply chain in FY 2021/22. None of the Palikas have allocated the budget to Pillar 4: Points of entry, international travel and transport, and mass gatherings.

When COVID-19 was declared a pandemic, it was already three months to end FY 2019/20. The planning and budgeting were more ad-hoc as the programmes for an entire year had been planned and all three spheres of the government faced challenges in reallocation of resources for COVID-19 response. Hence, the unspent and vired budget was used. In FY 2020/21, the response was more planned, and the Federal Government allocated budget through conditional grant. As compared to FY 2019/20, the unconditional grant decreased in ten of the selected Palikas and Yamunamai Rural Municipality and Ajayameru Rural Municipality didn't allocate any budget from unconditional source in FY 2020/21. In FY 2021/22, the unconditional allocation has decreased in 20 of the Palikas with seven of the Palikas namely, Parsa Rural Municipality, Yamunamai Rural Municipality, Kalaiya Sub-metropolitan City, Prasauni Rural Municipality, Palhinandan Rural Municipality, Puttha Uttarganga Rural Municipality and Triveni Rural Municipality not allocating any budget under the heading of COVID-19. However, they might have allocated budget in lump sum under disaster management or any other heading to use the fund as required as the planning has been found to be tailored as per the evolving needs of the pandemic. It has also been stated in the KIIs that unallocated budget (*Abanda)* is kept in the Palikas for emergencies. The disaggregation of unconditional budget to eleven pillars of COVID-19 response showed that the highest amount was allocated for operational support, logistics and supply chain in the three consecutive years in sub-metropolitan cities, municipalities as well as rural municipalities.

1.5 Adequacy of Budget for COVID-19 Response

The GoN formulated three rapid response plans and estimated the resource required for responding to the pandemic in FY 2020/21. As per the second rapid response plan, it had been planned that 62% of the total estimated budget would be mobilised from the federal government, 29% from the provincial government and 9% from the local government (MoHP, COVID-19 Health Sector Rapid Response Plan, 2020). Attempts have been made to analyse adequacy of resource allocation for against the estimation for the FY 2020/21.

The total budget estimated by the rapid response plan for FY 2020/21 was NPR 61.6 billion while the actual budget allocated by the Federal Government for the same year was NPR 27.8 billion which is 73% of the estimated budget. Additional two billion allocation was made from the SNGs. At the same time, EDPs contribution in the form of direct financial contribution and logistics support might need to be accounted for COVID-19 response in the particular.

The data from the selected 32 Palikas also revealed that they contributed budget from unconditional grant and internal revenues for COVID-19 response. At the beginning of the pandemic, majority of the studied Palikas stated that the COVID-19 response budget was managed from 'disaster management fund' heading which is allocated in the Palika every year.

> *"There was disaster management fund in our Palika which was used in making arrangements for quarantine and isolation. Unused budget from different headings were also transferred to this fund and we provided relief materials to the poor from the same. The fund was also utilised in providing hazard allowance to health workers."* – LG18

> *"This Palika had set aside a small fund as a reserve for any crisis that might arise. That fund and the budget of other programme were cut off to some extent to contribute to the fund for COVID-19 pandemic management. Initially, NPR 1,000,000 was raised and used for awareness generating campaign. Later, the fund was raised up to NPR 20,000,000 with help of partner organisations and external development partners which was used to establish eight quarantine centres with the free supply of food and medicine."* –LG8

Majority of Palikas stated that they had learnt lessons from the first wave of the pandemic in FY 2019/20 and hence made the decision to budget for COVID-19 response from the beginning of the FY 2020/21. They also kept a lump sum of budget (unallocated budget) in the Palika as COVID-19 fund or budget for COVID-19 response and management even after allocating budget into different headings in order to ensure budget sufficiency.

> *"During the last fiscal year, budget for COVID-19 management was not enough but equipment and other infrastructures like isolation centres have already been managed. So, the budget for this year is expected to be sufficient."* –LG23

However, the nature of COVID-19 keeps changing requiring change in resource allocation pattern and it is difficult to conclude the sufficiency of the budget. Some of the KII participants also reported that budget sufficiency was a relative term and it was difficult for them to tell whether the budget allocation is/will be sufficient. Majority of the Palikas also reported that there will be no problem for them to allocate additional resources from any money that is unspent as and when COVID-19 cases surge.

"We cannot say whether the budget is limited or excess. For now, it is enough but if there are new types of emergencies then that fund might not be adequate. We can't say anything about the budget since we don't know nature of COVID-19 yet." –LG18

"Sufficiency of budget is a relative term. If the COVID-19 scenario continuous as per today's state, the budget will be adequate. Otherwise, it won't. As for now, budget has not been utilised much." –PG3

One of the Palikas revealed that they allocated a lot of budget for COVID-19 response at the beginning of FY 2020/21 and yet the budget was insufficient towards the end.

"We struggled a lot to convince the planners to allocate adequate budget for COVID-19 response last year and succeeded but the cases decreased towards the mid of the year and we could not utilize the budget much. So, the budget was transferred to other headings. Later, the cases surged and budget was insufficient." – LG26

This suggests that the understanding and approach of COVID-19 response at local level is primarily limited to managing isolation and quarantine centre. However, a broader understanding that the surge and decline in cases could be a result of certain public health and social measures and hence close monitoring and trend analysis would be required to ensure the utilization of COVID-19 budget in different activities.

1.6 Audit Observation in COVID-19 Response

In FY 2019/20, the Auditor General published a special audit report on COVID-19 management with the hope that the three spheres of Government implement the recommendations of the report ensuring transparency in budget allocation and utilization for COVID-19 response (OAG, 2021). The major areas of audit observations are summarised in Table 3.15 and include:

Table 3.15 Major audit observations in COVID-19 response

SN	Areas	Audit observations
1.	CCMC	Addition of a temporary mechanism despite being a legally permanent mechanism leading to increase in number of vacancies and problems in jurisdiction and coordination
2.	Treatment cost	Private hospitals found to be charging a heavy fee for COVID-19 treatment though reimbursement mechanism has been established by the Government
3.	RT-PCR testing in private laboratories	The laboratory did not appear to have monitored the alleged fees, as it was found that some of the reported cases were better.
4.	COVID-19 Related Procurement	DoHS procured logistics at an average of 30.88% less than the estimated cost. It also procured 51 types of health items worth NPR 48.5 million based on rates prepared by other hospitals directly without approving the cost estimate. Local level found to be dividing the budget in order to procure logistics directly.

Source: COVID-19 Special Audit Report, 2021, OAG

As shown in Table 3.16, the highest expenditure without action plan was observed in Province 2.

Table 3.16 Expenditure without action plan as observed in three provinces

Province	No. of local levels	Amount NPR in billion
Province 2	136	2.33
Lumbini	93	1.1
Sudurpashchim	79	0.9
Total		**7.71**

Source: COVID-19 Special Audit Report, 2021, OAG

At the local level, as summarised in Table 3.17, the major audit observations were related to expenditure without action plan, expenses of budget in headings other than the planned ones, no audits, direct payment, and settlement of advance.

Table 3.17 Detail of audit observations made in selected Palikas

SN	District	Palika	Expenditure in NPR million	Audit Observations
1.	Siraha	LG3	30.92	Direct procurement of relief materials including rice, pulses, sugar, oil and salt.
2.	Saptari	LG2	0.076	An expenditure for Awareness and Miscellaneous must be recovered because the Voucher lacks supporting documents and proof
3.	Bara	LG12	0.63	Payment made to 54 staffs (including administrative); need to be recovered because the same staff is paid with the allowance on different heading in the same period.
4.	Rautahat	LG10		Municipality has spent NPR 23.44 million from 47 General vouchers for the prevention and control of COVID-19 from disaster management fund. Out of this amount, NPR 17.14 million has not been audited.
5.	Rautahat	LG10		Procurement process not followed properly
6.	Rautahat	LG11	10.791	Direct procurement of logistics like PPE sets and hand sanitizers
7.	Kanchanpur	LG30	30.1	The amount spent has been listed as a lump sum, with no detailed description provided as a supporting document. Although the money has been provided by the federal and provincial governments, no information about the amount received has been included in any documentation. Transparency on COVID- 19 Management expenditures is required.

The above analysis shows that the local level spent COVID-19 response budget with a lot of confusions in FY 2019/20. This could have resulted due to lack of clear guidelines and preparations for dealing with such emergencies. The Palikas seem to be lacking adequate knowledge on bookkeeping, documentation and procurement due to which the audit queries have been raised on the lack of sufficient supporting documents, vouchers and payment receipts, improper procurement process, expenditure without action plan, etc. Hence, orientation and facilitation on proper

bookkeeping, compliance to fiscal and financial procedure, procurement and documentation to the local level is necessary to ensure that the decline in audit queries and recovery required. Guidelines should also be circulated and compliance to those guidelines need to be ensured.

1.7 Mechanisms for Reimbursement of COVID-19 related Expenses

Under the directive of the Cabinet, FMoHP designed a reimbursement scheme COVID-19 related expenses to health facilities. The FMoHP specified fixed fees for the COVID-19 treatment of individuals based on the severity of infection: mild, moderate, and severe, which are reimbursed by the government. Under the first category for mild cases, amounts of NPR 2,000 and NPR 3,500 per day are being provided for isolation centre and hospitals, respectively. The second category for moderate cases is treated for an amount of NPR 7,000 per day while the third category for severe cases requiring ventilator support are treated for NPR 15,000 (MoHP, Directive for the case based reimbursement of COVID-19 treatment to hospitals, 2020). The provision is to reimburse the hospitals on a weekly basis based on the claim.

As for testing, RDT kits are being sent to the Palikas by the federal Government itself while the reimbursement of RT-PCR tests to the laboratories and Adverse Event Following Immunization (AEFI) treatment after vaccination is done by the Federal Government. The Provincial Government is not involved in the reimbursement process. However, majority of the SNGs revealed that they had not adequately received the reimbursement and hazard allowance from the Federal Government.

1.8 Support from External Development Partners for COVID-19 Response

At the provincial level, the logistics support of EDPs is recorded in eLMIS and the decision about their distribution is made by the Provincial Ministry. In case of Palikas, the major logistics support includes masks, sanitizers, gloves, face shields, soap, etc. A few have supported oxygen cylinders and oxygen concentrators as well. Some of the Palikas have recorded the list of logistics in eLMIS while the rest have prepared a Word document for the same. However, a few NGOs provided the logistics directly to community without coordinating with the Palikas and hence the record of such support is not found anywhere. Hence, it is difficult to determine the total amount of support organizations have provided for COVID-19 response.

As for the financial support, the majority of Palikas stated that they did not receive any support from EDPs:

> *"I know that some local NGOs have provided us with logistics but I have no idea regarding any budgetary support."* –LG14

A few Palikas received support from local NGOs but the budget is not reflected in the Palika's Red Book as the organisations weren't sure how much they would contribute.

1.9 Innovative Approaches Used for the Delivery of Basic Health Services and COVID-19 Response

The response to the COVID-19 pandemic disrupted the delivery of basic health services like immunization, family planning, and nutrition programmes and hence the national and sub-national levels innovated a number of measures to ensure the continuous delivery of basic health services while also responding to the pandemic. At the Palika level, the majority of the respondents stated that they started delivering basic health services as soon as the Federal Government instructed them not to halt any regular programmes. A few of the Palikas revealed that they informed the

communities to consult with the health workers through phone calls in case of minor ailments and visit the health facility only in case of emergencies and serious health conditions.

> *"We circulated the phone numbers of health workers, leaders, and political representatives to the community people so that they could contact if they needed any help. We also informed people that only those with serious health condition should visit health facilities for examination, otherwise, they should consult via call."* –LG14

Hazard Allowance was introduced by the Federal Government in order to motivate health workers to deliver both COVID-19 related and basic health services. However, almost all of the Palikas stated that they have not been able to provide the allowance to their health workers.

> *"Due to inadequate budget, we provided hazard allowance to health workers for 2 months although they had worked for more than 6 months."* –LG7

One of the Palikas mentioned that it has initiated the provision of nutritional diet to the health workers working in COVID-19 response.

Chapter IV: Conclusion and Policy Implications

This chapter summarises the major findings from documents review, field work, data analysis, and KIIs along with the way forward and major policy implications.

4.1 Conclusion and Way Forward

This analysis revealed that all spheres of government have been proactive in allocating the financial resources that were required to respond the COVID-19 pandemic in FY 2020/21 and responsive to the evolving needs in FY 2021/22. The legal provision related to public procurement has been improved considering the nature of the pandemic. The fund flow and use of the funds from one source to COVID-19 related sources have been improved. The OAG has been very much supportive through the implementation of 'COVID-19 special audit provision'.

Almost all development partners working in Nepal and governments from across the world have extended their support to encourage GoN to fight against COVID-19. The GoN's commitment to mobilise the 'whole of the government' and 'whole of the society' has been very much effective to plan, finance, ensure internal control, and combat COVID-19 effectively.

However, COVID-19 is still evolving with the newly identified variant of COVID-19 (Delta and Omicron) posing more challenges on the ongoing efforts. Besides, Nepal is also learning in terms of strengthening federalism through various practices. Considering the complexity of the pandemic, various challenges were faced as reported during the interviews which need to be addressed. The following table presents the major areas to be considered to move forward along with timeframe:

Table 4.1 Major findings and way forward

Building blocks	Major findings	Way Forward	Main Responsibility	Indicative Timeframe
Governance	Seventy-seven COVID-19 related policies, directives, guidelines and standards have been formulated by the Federal Government. As the nature of COVID-19 was changing, the relevancy of these various documents has also been changed (categorized as still relevant, requiring revision, and redundant). Also, not all were readily available in the public domain raising a concern that the authorities involved in the implementation might not have received their updated versions.	Formation of a technical team comprising of the representatives from all spheres of government to update, revise/reintegrate the COVID-19 related policies, finalise and disseminate them. Such technical team can further review the documents and recommend policies which are suitable to be continued or revisited and those that are obsolete and need to be removed.	Federal Government	Immediate
		Every revision of the documents should be dated and uploaded on concerned FMoHP websites. Also, it would be helpful to provide links of all related websites in a single web portal.	Federal Government	Immediate
		Upload all related documents formulated by the Provincial and Local Government on their respective websites.	Provincial and Local Government	Immediate
	COVID-19 Crisis Management Ordinance facilitated in responding to the pandemic immediately and effectively but it has been redundant at present as it has not been endorsed by the Parliament.	Proceed for the endorsement of the Ordinance with necessary revisions from the Parliament to assure the improved management of future pandemic.	Federal Government	Immediate
		Develop COVID-19 Crisis Management Act or Health Emergency Management Act and Response Plan Framework to institutionalise the response	Federal, Provincial and	Medium to Long term

		measures with clear roles and responsibilities including financial management at the federal, provincial and local level.	Local Government	
	The formation of various committees to respond to COVID-19 pandemic at each level of government was instrumental in making necessary decisions to tackle COVID-19. The FMoHP has activated HEOC and Incident Command System, practiced regular meetings of the Health Cluster with EDPs, and held regular meetings with provincial HEOC. CICT teams were functioning since the beginning of the pandemic supporting containment of COVID-19 transmission and case management but contact tracing was not very effective.	Institutional capacity of Federal HEOC and provincial HEOC needs to be enhanced to harmonies the functions of the committee at all spheres of government and pass the uniform messages to the people. The guidelines for the operation and management of CICT teams have to be updated and communicated at all levels for their effective functioning. The committees formed on ad-hoc basis to address the immediate needs to be institutionalized at respective levels.	Federal, Provincial and Local Government	Immediate to medium term
Financing	A significant amount of resources has been contributed by the GoN in COVID-19 response and both provincial and local government have contributed depending on their need. COVID-19 fund has been established at different levels of Government. The local level was also able to secure budget for COVID-19 response	Along with clarity on roles and responsibilities, the sub-national levels need to be provided with orientation and guidelines on the allocation of budget in managing the pandemic. Moreover, rapid action plans would be useful at the provincial and local level to address the immediate needs at the respective levels.	Provincial and Local Government	Medium term

	in the FY 2020/21 but the utilization remained low in some of the Palikas.			
	All spheres of government have been proactive in terms of allocating the financial resources required to combat COVID-19 pandemic in FY 2020/21 and more responsive to the changing needs in FY 2021/22. Due to the line item-based allocation of the budget, provisioned budget sometimes were not matched with the local needs, adding challenges in budget absorption during the pandemic.	Based on the experiences from spending units, FMoHP to prepare the 'budget preparation and implementation guidelines' with an indication of % allocation of budget that would be required for COVID-19 response and future pandemics. An emergency fund may be established at each level of government to timely respond during any kind of health emergencies in future.	Federal, Provincial and Local Government	Medium to long term
	There has been virement of budget at the local level as well for COVID-19 response but there is no defined mechanism to capture the related information.	Uniform mechanism has to be established at all three spheres of Government to capture the accurate information on health sector spending including the virement of budget which could guide the decision-making process. This will be helpful to guide where and how budget should be planned in future minimizing the need for virement.	Federal Government	Medium term
	Majority of the SNGs were found to be facing challenges in receiving case-based reimbursement of COVID-19 treatment and hazard allowance.	Detailed guideline on how to receive the reimbursement and hazard allowance has to be provided by the Federal Government to SNG. Reimbursement of the amount for the services provided should be expediated to ease the fund management at the health facility level.	Federal Government	Immediate
	All spheres of government received the 'principal audit observations.' The special	Based on the feedback from spending units the 'special audit provision' for the pandemic needs to	Federal Government	Long term

	audit provision from OAG was instrumental in encouraging the spending units to execute their budget effectively.	be updated and institutionalised as an important policy document that can be used while responding the future pandemics.		
Logistics and supplies	The procurement of medicines, supplies and equipment is being done by all three spheres of the Government. Technical specification has been made available to facilitate the timely procurement while ensuring the quality of the item.	Improve the existing COVID-19 Technical Specification Bank and make it easily accessible to all spending units which will help in reducing the delay in procurement and assuring the quality of supplies and medicine.	Federal Government	Medium term
	EDPs and private sectors have made remarkable contributions in COVID-19 response. Some international agencies have also been supporting the SNG with COVID-19 related logistics. However, a few NGOs have been providing logistics support to the communities directly without consulting with the concerned local level.	Establish an one-door policy in logistics support so that the record of the total logistics received by all levels are consolidated and a complete figure can be obtained. Moreover, strengthen coordination and functional linkage between federal HEOC and provincial HEOC to ensure the availability of resources and reduce duplication.	Federal Government, EDPs	Long term
Information Management	Situation assessment and provision of information on a daily basis helped in supportive activities for Provinces and Palikas. FMoHP developed required IEC/BCC materials, ToRs, training materials, which were instrumental in mobilising the community effectively.	Continue focus on information management and community engagement during such pandemic. Prioritise interoperability of various information systems to ensure consistency of data reporting and decision making.	Federal, Provincial and Local Government	Long term
Human Resource	Incentivising the health workers during pandemic and keeping their morale high through various mechanisms by all three	Develop guidelines to hire the services of health workers during epidemic to facilitate uniformity in	Federal Government	Immediate to medium term

	levels of governments was a good practice Recruitment of additional human resources, basically the technical, was a good practice, however, no clear guidelines were followed for uniformity and clarity of roles.	hiring and decision making in getting the services timely		
Service Delivery	Few regular health services were halted for a time being and continued later. Selected hospitals were designated as COVID-19 specific hospitals to ensure the delivery of both COVID-19 and other regular health services.	Formulation of contingency plan to ensure the delivery of both regular and emergency health services in future as well.	Federal Government	Long term
Note: Immediate=less than 6 months; Medium term=6 months to 1 year; Long term=More than 1 year				

4.2 Policy Implications

The GoN has developed seventy-seven COVID-19 related policies, directives, guidelines and standards. As COVID-19 is evolving, the relevancy and accuracy of these policies is changing. A policy lab within the FMoHP would help in revitalizing the COVID-19 policies and making them available to the institutions and individuals involved in the containment of the pandemic. An overarching 'COVID-19 prevention and control policy' would require addressing the complexity of the pandemic. The policy would require to cover all the eleven pillars which are: 1) planning, financing, budgeting and implementation, 2) risk communication and community engagement 3) surveillance, epidemiological investigation and research, 4) points of entry, international travel and transport, 5) laboratories and diagnostics, 6) infection prevention and control, 7) case management, clinical operations and therapeutics, 8) operational support, logistics, and supply chains, 9) maintaining essential health services and systems, 10) vaccination and 11) public health and social measures. A programme heading 'emerging health response' can be included in AWPB to address emerging issues in the health sector. It can be aligned with the health emergency fund once that is established at all levels.

A clear guideline on the 'budget preparation and implementation for prevention and control of pandemic' should be prepared and implemented across all spheres of government to facilitate budget absorption. Online training module would also help in supporting provincial and local government to prepare and implement the budget required to response the COVID-19 pandemic. This would help in reducing the virements and discourage the culture of taking the cash advances.

Internal control mechanisms including a clear line of 'decision tree', internal audit, and audit clearance guidelines would help in improving the overall spending and its quality. This would also help in motivating the chief of spending units across all spheres of government. A 'COVID-19 internal control guidelines' that is applicable to all spheres of government would help in making the timely financial decisions.

The 'COVID-19 crisis management ordinance' has enshrined a procurement roadmap during the pandemic. This has help in prompt procurement process in second wave. The endorsement of ordinance through the parliament would help in making this as a permanent act. This will be important to contain the COVID-19 and future pandemic.

Nepal has been learning in terms of strengthening federalism through various practices. The commitment of the SNGs in allocating financial resources and mobilising human resources has made significant contribution in combating COVID-19 in Nepal. The resource allocation by local and provincial governments in community mobilisation, risk communication, quarantine management, and public health measures were highly effective. Thus COVID-19 Crisis Management Act or Health Emergency Management Act may be developed with clear roles and responsibilities along with management of financial resources across federal, provincial and local levels.

The timely preparation, endorsement, and implementation of technical specifications of medicine, equipment, and supplies contribute to combating the COVID-19 pandemic. The existing COVID-19 Technical Specification Bank needs to be improved and made electronically available to all spending units. A projection and quantification also need to be carried out on a regular basis at federal level. A policy decision on this would help in reducing the delay in procurement and assuring the quality of supplies and medicine.

This analysis has revealed that large number of partners have offered their support to GoN in COVID-19 response. An umbrella policy on Health Emergency Operation Centers for federal, provincial and local levels would help in prioritising the resource needs, reducing duplication in the support, and assuring the transparency in distribution of supplies and medicine. Institutionalisation of steering structures such as coordination committees at each level will contribute to harmonising the multispectral coordination in managing the COVID-19 pandemic.

Finally, assuring the resources from the public purse is very important in managing the pandemic. FMoHP has prepared and tested the usefulness of the COVID-19 rapid response plan. FMoHP's COVID-19 response plan could serve as a guiding document to prepare a national framework on rapid response plan which needs to be institutionalised and could serve as a document to secure resources from all spheres of government.

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Annex 1: TSB: COVID-19 Items

S.N.	Code	Product Name
	301	**PPE Items**
1	301101	Particulate-filtering face piece respirator
2	301102	Face shields/visor
3	301103	Nitrile gloves (no-sterile)
4	301104	Goggles (reusable)
5	301105	Goggles (disposable)
6	301106	Gown level IV
7	301107	Medical/surgical mask
8	301108	Biohazard bag
9	301109	Body bag (for dead body packing)
10	301110	Apron (COVID), Coverall Protection
11	301111	Bouffant cap
12	301112	Hand sanitiser (disinfectant)
	302	**Laboratory Kits and Reagents**
13	302101	Real-time RT-PCR kits for Severe Acute Respiratory Syndrome (SARS) Cov-2
14	302102	Ribonucleic Acid (RNA) extraction reagent for manual extraction
15	302103	Virus Transport Medium (VTM)
16	302104	Rapid diagnostic test kit for COVID-19
17	302105	Antigen Test Kit for COVID-19
	303	**ICU medicines**
18	303101	0.9% W/V SODIUM CHLORIDE INJECTION 500ML
19	303102	5% W/V DEXTROSE INJECTION
20	303103	ADENSOINE 3MG/ML INJECTION
21	303104	ADRENALINE INJECTION
22	303105	AMIODARONE 50MG/ML INJECTION
23	303106	AMOXYCILLIN+POTASSIUM CLAVULANATE INJECTION 1.2 GM
24	303107	ATRACURIUM 2.5 ML INJECTION
25	303108	ATROPINE SULPHATE 0.06% W/V INJECTION
26	303109	AZITHROMYCIN 500MG/ML INJECTION
27	303110	AZITHROMYCIN TABLET 500 MG
28	303111	CALCIUM GLUCONATE INJECTION
29	303112	CEFTRIAXONE 500MG INJECTION
30	303113	CEFTRIAXONE 1G INJECTION
31	303114	CHLORPROMAZINE 25MG/2ML INJECTION
32	303115	CLINDAMYCIN INJECTION 600MG
33	303116	DEXMEDITOMIDINE INJECTION
34	303117	DEXAMETHASONE INJECTION
35	303118	DEXTROSE 50% W/V
36	303119	DIAZEPAM INJECTION 2 MG/ML, 5 ML
37	303120	DIGOXIN 0.25MG/ML
38	303121	DOBUTAMINE 250MG INJECTION
39	303122	DOPAMINE 200MG TABLET
40	303123	ENOXAPARIN 40IU INJECTION

41	303124	ENOXAPARIN 60IU INJECTION
42	303125	FENTANYL INJECTION
43	303126	FRUSEMIDE INJECTION 20 MG/ML, 2 ML
44	303127	GLYCERYL TRINITRATE 50MG/10ML INJ
45	303128	GLYCOPYROLATE 0.2MG/ML INJECTION
46	303129	HEPARIN 5000IU INJECTION
47	303130	HYDRALAZINE 20MG INJECTION
48	303131	HYDROCORTISONE POWDER FOR INJECTION
49	303132	IMIPENEM+CILASTATIN 500MG INJECTION
50	303133	INSULIN INJECTION SOLUBLE
51	303134	INSULIN MIXED
52	303135	KETOROLAC 30MG INJECTION
53	303136	LABETALOL 5MG/ML INJECTION
54	303137	LEVOFLOXACIN 100ML INJECTION
55	303138	LIGNOCAINE 2% W/W OINTMENT
56	303139	LIGNOCAINE 1% INJECTION
57	303140	LIGNOCAINE 2% INJECTION
58	303141	MAGNESIUM SULPHATE INJECTION
59	303142	MEROPENEM INJECTION
60	303143	METOPROLOL 1MG/ML INJECTION
61	303144	METHYLPREDNISOLONE INJECTION
62	303145	METRONIDAZOLE INJECTION
63	303146	MIDAZOLAM 1MG/ML INJECTION
64	303147	MORPHINE 10MG/ML INJECTION
65	303148	NALOXONE 0.4MG INJECTION
66	303149	NORADRENALINE 1MG/ML INJECTION
67	303150	ONDANDTERON 2ML INJECTION
68	303151	PANTOPRAZOLE 40MG INJECTION
69	303152	PARACETAMOL INJECTION 150 MG/ML, 2 ML
70	303153	PHENIRAMINE 22.75 MG/ML, 2 ML
71	303154	PHENTYOIN SODIUM 30MG INJECTION
72	303155	PIPERACILLIN + TAZOBACTAM INJECTION
73	303156	PLASMA-LYTE INJECTION
74	303157	POTASSIUM CHLORIDE 10ML INJECTION
75	303158	PROPOFOL 10MG/ML INJECTION
76	303159	RANITIDINE INJECTION 25 MG/ML, 2 ML
77	303160	RINGER LACTATE 500ML INJECTION
78	303161	ROCURONIUM 50MG INJECTION
79	303162	SALBUTAMOL/IPRATROPIUM INHALER
80	303163	SODIUM BICARBONATE INJECTION VIAL
81	303164	THIOPENTAL 500MG INJECTION
82	303165	SUXAMETHONIUM CHLORIDE 50MG INJ
83	303166	TECIOPLANIN 400MG INJECTION
84	303167	THIAMINE INJECTION 100 MG/ML
85	303168	VANCOMYCIN 500MG INJECTION

	304	**ICU/ventilator consumables**
86	304101	Ventilator circuit
87	304102	Heat and Moisture Exchanger (HME) filter
88	304103	Catheter mount
89	304104	Suction catheter FG10
90	304105	Endotracheal (ET) Tube 7 and 7.5
91	304106	Yankauer Suction Tube
92	304107	Ambu bag
93	304108	Gudals airways 3.0 and 4.0
	305	**Equipment for COVID-19**
94	305101	Autoclave Electrical Table Top Pre-vacuum (40- 60 Lit.)
95	305102	Automated nucleic acid extraction machine
96	305103	Automated External Defibrillator (AED)
97	305104	Bi-level Positive Airway Pressure (BIPAP)
98	305105	Continuous Positive Airway Pressure (CPAP)
99	305106	Electrocardiogram (ECG) machine, portable (12 channel)
100	305107	ICU Bed, (Fowler's Bed)
101	305108	Infusion pump
102	305109	Oxygen concentrator (10L)
103	305110	Patient monitor, portable
104	305111	Portable x-ray machine (mobile, 10KW)
105	305112	Portable blood gas analyser
106	305113	Pulse oximeter with ECG monitor
107	305114	Resuscitation set, emergency
108	305115	Electric suction pump (surgical aspirator)
109	305116	Syringe infusion pump
110	305117	Ultrasonography (USG) portable colour doppler with 3 probes
111	305118	Ventilator, invasive
112	305119	Ventilator, portable
113	305120	Oxygen Cylinder 46L
114	305121	High Flow Nasal Cannula
115	305122	Liquid Medical Oxygen with storage tank and vaporizer
116	305123	Oxygen Generation Plant (23 Nm3 per hr) -80 Cylinders
117	305124	Oxygen Generation Plant (17 Nm3 per hr)-60 Cylinders

Annex 2: Documents directly related to COVID-19 response in Nepal

Areas covered	Document	Publisher	Date
CICT	SOP for case investigation and contact tracing	FMoHP	3/21/2020
CICT	Interim Guideline for Case Investigation and contact tracing team mobilization, 2077	FMoHP	1/30/2077
CICT	Key Actions to be taken for ncov-infection suspected	EDCD	NA
CICT	Key Actions to be taken for suspected ncov-infection	EDCD	NA
Quarantine Management	Quarantine Operation and Management Standards, 2077	OPMCM	2076
Quarantine Management	Health Related guideline for people in quarantine, 2077	NA	
Quarantine Management	Quarantine related Protocol and Plan for Nepali citizens arriving from China, 2076	FMoHP	10/20/2076
Testing	Flow diagram for testing returnees for COVID-19 RDT or PCR	HEOC	2076
Testing	Protocol for testing of suspected case (20770105)	DoHS	2076
Testing	Wondfo SARS-CoV antibody test procedure	FMoHP	12/25/2076
Testing	Updated testing guidelines for COVID-19 (20770114)	EDCD	4/26/2020
Testing	National testing guidelines for COVID-19 (20770220)	FMoHP	2/20/2077
Testing	National testing guidelines for COVID-19 version 3 (20770414)	FMoHP	4/14/2077
Testing	Interim guideline for establishment and operationalization of molecular laboratory for COVID-19	FMoHP	9/7/1905
Testing	Guideline related to approval of private laboratories to conduct molecular testing, 2077	FMoHP	2077
Isolation Management	Isolation related health standards for COVID-19 patients, 2077	FMoHP	3/15/2077
Isolation Management	Procedure for monitoring of health of COVID-19 patients in home or hotel isolation, 2077	FMoHP	
Isolation Management	Guideline for Isolation Management of Cases, 2077	FMoHP	2/20/2077
Patient transport	Guideline for transportation of COVID-19 patients to hospitals	HEOC	2076
Clinical Management	Guideline for the use of PPE	FMoHP	NA
Clinical Management	COVID-19 Unified Hospital Operation Order, 2077	FMoHP	2077
Clinical Management	Order for the reimbursement of COVID-19 case management to hospitals, 2077	FMoHP	2077
Clinical Management	Revised Order for the reimbursement of COVID-19 case management to hospitals, 2077	FMoHP	3/15/2077

Clinical Management	Clinical Management Guideline	NA	NA
Clinical Management	COVID-19 Clinic and Hospital Operation Related Procedure	FMoHP	2020
Clinical Management	Pocket Book of Clinical Management in Healthcare Setting	EDCD	1/11/2077
Clinical Management	Clinical Guidance for Care of Patients with COVID-19 in Healthcare Settings	FMoHP	NA
Clinical Management	Protocol for ILI Clinics	FMoHP	NA
Human Resource Management	Guideline for the management of human resource for health and other staffs involved directly in patient treatment, 2077	FMoHP	2/2/2077
Human Resource Management	COVID-19 Emergency Medical Deployment Teams (EMDT)-Mobilization Guidelines	FMoHP	5/28/2020
Resource Management and Incentives	Minimum Standards for Logistics Support from donor agencies and support organizations, 2077	FMoHP	2/23/2077
Resource Management and Incentives	Health Sector Emergency Response Plan-COVID-19 Pandemic, 2020	FMoHP	2077
Resource Management and Incentives	COVID-19 Prevention, Control and Treatment Fund Mobilization Guideline, 2076	FMoHP	12/16/2076
Resource Management and Incentives	Order for the Management of hazard allowance of human resource involved in COVID-19 treatment, 2077	FMoHP	2077
Health Services-General	Novel Corona Virus- Handbook for health workers, 2077	NHTC	2077
Health Services-General	Interim Guideline for the delivery of COVID-19 and other health services in relation to COVID-19	FMoHP	2076
RMNCH	RMNCH services guidelines in COVID-19 pandemic, 2020	FWD	5/21/2020
RMNCH	Interim Guideline for Reproductive, Maternal, Newborn and Child Health during COVID-19 Pandemic	FWD	2077-01
Nutrition	Interim Guideline for the Operation of Nutrition Rehabilitation Centre	FMoHP	3/7/2077
Dental	Interim Guidance for Dental Practices	FMoHP	4/9/2077
SSU	Interim Guideline for the Operation of Social Service Unit, 2077	FMoHP	2077
Senior Citizens	Standard related to delivery of geriatric services, 2077	NSSD	2077
OCMC	Interim Guideline for the Operation of One-Stop Crisis Management Centre, 2077	FMoHP	2077
Rehabilitation	Interim Guidance for Health-Related Rehabilitation and Physiotherapy of Person with COVID-19	NA	3/30/2077

Ayurveda and Alternative Medicine	Ayurveda and Alternative Medicine Guidelines for COVID-19	DoAA	1/15/2077
Dead body Management	Management of dead bodies, 2076	FMoHP	12/25/2076
Dead body Management	Management of dead bodies, First Revision, 2077	FMoHP	2/20/2077
Public Health Measures	Public Health Standards to be followed while celebrating festivals, *jatras* and occasions, 2077	FMoHP	4/21/2077
Public Health Measures	Public Health Standards in Smart Lockdown, 2077	FMoHP	2/30/2077
Public Health Measures	Order Facilitating the Return of Nepali Citizens, 2077	OPMCM	2077
Public Health Measures	Safety Measures to be Adopted at Check Points	FMoHP	NA
Public Health Measures	Health Sector Emergency Response Plan for COVID-19 Pandemic Communication Strategy	FMoHP	8/23/2020
Disinfection and Waste Management	Interim Guideline for Environmental Sanitation and Disinfection	FMoHP	3/3/2077
Disinfection and Waste Management	Health care waste management in the context of COVID-19 emergency interim guideline	FMoHP	7/3/2020

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