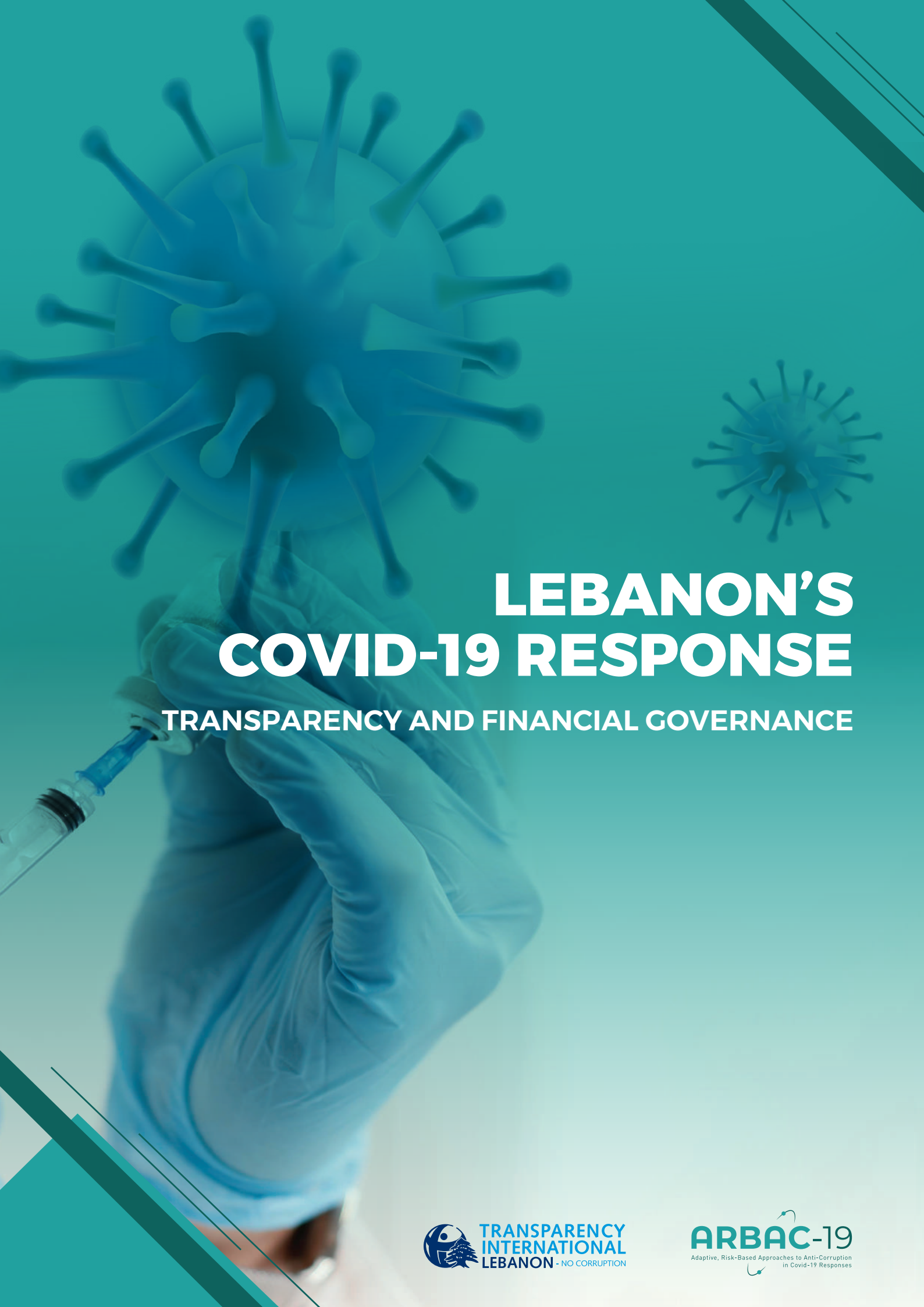

LEBANON'S COVID-19 RESPONSE

TRANSPARENCY AND FINANCIAL GOVERNANCE

TRANSPARENCY INTERNATIONAL LEBANON - NO CORRUPTION

ARBAC-19
Adaptive, Risk-Based Approaches to Anti-Corruption in Covid-19 Responses

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ABBREVIATIONS AND ACRONYMS

BDL	Banque du Liban
CI	Central Inspection
CNCC	COVID-19 National Coordinating Committee
DRM	Disaster Risk Management Unit
GoL	Government of Lebanon
GSF	General Security Forces
HSG	Health System Governance
ICRC	International Committee of the Red Cross
ICU	Intensive Care Units
IFRC	International Federation of Red Cross and Red Crescent Societies
IMPACT	Inter-ministerial and Municipal Platform for Assessment Coordination and Tracking
IOM	International Organization for Migration
ISF	Internal Security Forces
LBP	Lebanese Pound
LHRP	The Lebanon Health Resilience Project
LOP	Lebanese Order of Physicians
MEHE	Ministry of Education and Higher Education
MoEW	Ministry of Energy and Water
MoF	Ministry of Finance
MoFA	Ministry of Foreign Affairs
MoIM	Ministry of Interior and Municipalities
MoPH	Ministry of Public Health
MoPW	Ministry of Public Works
MoSA	Ministry of Social Affairs
MoT	Ministry of Telecommunications
MPI	Multidimensional Poverty Index
MSF	Médecins Sans Frontières

ABBREVIATIONS AND ACRONYMS

NGOs	Non-governmental organizations
NVDP	National COVID-19 Vaccine Deployment Plan
OECD	Organization for Economic Cooperation and Development
PPEs	Personal Protective Equipment
PDO	Project Development Objective
RHUH	Rafic Hariri University Hospital
SSF	State Security Forces
TI-LB	Transparency International Lebanon
TPA	Third Party Administrator
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNHCR	United Nations High Commissioner for Refugees
UNIC	United Nations Information Center
UNICEF	United Nations Children's Fund

INTRODUCTION

Lebanon is facing multiple complex crises all at once. An economic and financial crisis, ranked in the top 3 worst economic crisis since the mid-19th century[1]. The COVID-19 pandemic and the aftermath of the Port of Beirut explosion on August 4, 2020, one of the biggest non-nuclear explosions in history[2].The fragile and conflict-prone environment has led to political instability, shrinking economy, limited governance capacity, and inadequate public services across sectors[3].The United Nations (UN) special Rapporteur on poverty said that "Lebanon is not a failed State yet, but it is a failing State, with a government failing its population,"[4] hinting at the inaction of the political class and the government towards its population to come up with sustainable solutions for all the crises impounding the country.

The Lebanon Multidimensional Poverty Index (MPI) developed by the Central Administration of Statistics and the World Bank (WB), published in 2022, reveals that 53.1% of residents in Lebanon were multi-dimensionally poor. The extreme poor amount to 16.2% of the population. The index is derived from 19 indicators across five dimensions, which are education, health, financial security/well-being, basic infrastructure and living standards. Akkar and Bekaa are the poorest, at the district level, Minieh-Danniyeh and Hermel have the highest incidence of MPI-poverty, whereas Keserwan and Batroun have the lowest incidence[5].

The crises have exacerbated social hardships, disproportionately impacting poor and vulnerable households and reinforcing inequality. It created long-lasting scars on the Lebanese economy and society, whereby basic public services are failing, unemployment is rising, and human capital is severely depleted[6]. The crisis is described as "one of the top ten, possibly top three most severe economic collapses worldwide since the 1850s" by the World Bank[7].

The ability of Lebanon to cope with the recent overlapping shocks is weak as state institutions cannot mobilize domestic resources to provide the required financial and logistical needs supporting social protection and basic services. There is a significant reliance on the international community through its affiliated agencies and multilateral organizations to fill the void[8]. The limited capacities of the State to provide social protection should not mean that the solution to the crisis is the reliance on the international community at the expense of State-building to ensure a sustainable recovery on the long run. Relying on international aid, grants and loans is not sustainable and will further exacerbate unsustainable debt levels and increasing the dependence on the international community and NGOs, limiting the possibility to build strong state institutions. The crisis should be an opportunity for the State to engage in much needed reforms and find long term sustainable solutions at the institutional, social and economic levels[9].

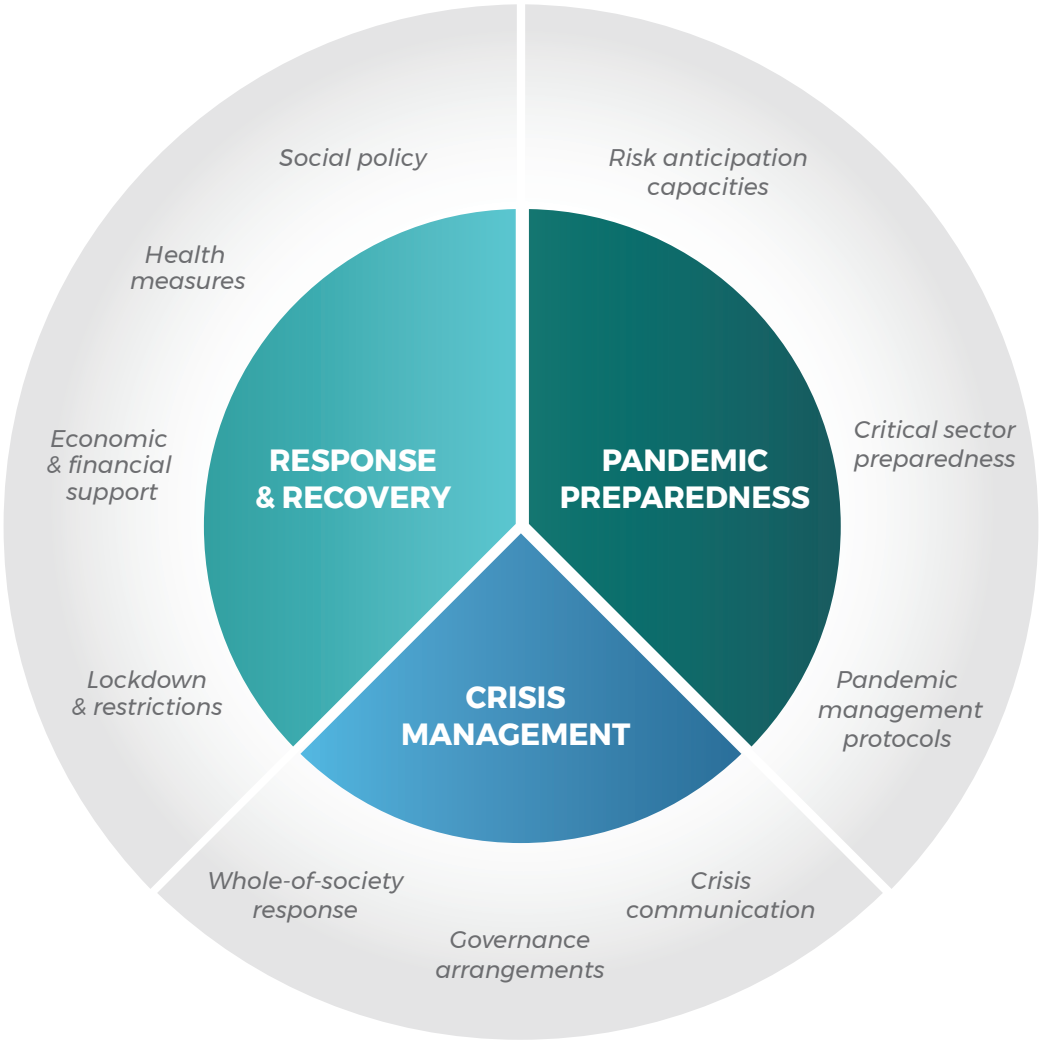
The spread of the COVID-19 globally and the subsequent global public health crisis, was set to be particularly challenging in Lebanon, given the financial meltdown co-occurring with the start of the pandemic. The first stages of the pandemic response were deemed successful[10], yet as the country quickly reopened at the beginning of summer and the 4th of August 2020 port explosion rocked Beirut, the number of cases spiraled out of control and the measures taken were not evidence based and failed to contain the spread of the virus. There has been some studies and reports modelling the pandemic progress, and evaluating the pandemic response and vaccination campaign from a medical perspective[11],[12],[13]. Yet, with the rampant corruption in state institution, the over-reliance on external funding, and the failing economy and state, a deep dive into the financial operations of the government during the COVID-19 pandemic response is warranted. Evaluations provide critical tools to support real time sharing of lessons on what is working, what is not, what could work and for whom. The OECD created a framework for evaluating COVID-19 responses (Figure 1), based on the three major phases of the risk management cycle for pandemics and its corresponding main policy responses. Before moving forward, it is important to highlight the following definitions which are crucial for understanding the evaluation process by standing on the notions being assessed.

Pandemic preparedness refers to governments' ability to prepare for a global public health emergency and anticipate a pandemic before it materializes, by developing the right knowledge and capacities.

Crisis management, is the policies and actions that governments deploy to deal with the crisis once it materialized, through responding appropriately, at the right time, and in a coordinated manner across government[14].

Response and recovery policies are aimed at mitigating the impacts of the pandemic and economic crisis on citizens and businesses and, subsequently, supporting the economic recovery and reducing welfare losses[15].

Figure 1: Framework for Evaluating COVID-19 Responses



This report will look into the main events that occurred during the pandemic response following the three major phases of the risk management cycle, and the parallel disbursement of funds, grants and loans. It will explore the financial operations from a governance perspective focusing on accountability, transparency, effectiveness, integrity, leadership and stewardship in handling the COVID-19 pandemic. Therefore the main phase that the report will focus on is the response and recovery, with an overview of the pandemic preparedness and the crisis management.

Governance Principles

Academics, international organizations and development agencies have defined governance in multiple ways and there appears to be no agreement on a single definition of the term. Defining governance is important, since it will help identify the various elements that constitute it, thereby facilitating its measurement. The World Bank Research Institute proposes one of the most comprehensive definitions of governance. They describe it as the traditions and institutions by which authority in a country is exercised including[16]:

- The process by which governments are selected, monitored and replaced
- The capacity of the government to effectively formulate and implement sound policies
- The respect of citizens and the state for the institutions that govern economic and social interactions among them

Governance is a system and process, not a single activity and therefore successful implementation of a good governance strategy requires a systematic approach that incorporates strategic planning, risk management and performance management. In other words, governance can be defined as: "The system by which entities are directed and controlled. It is concerned with structure and processes for decision making, accountability, control and behavior at the top of an entity. Governance influences how an organization's objectives are set and achieved, how risk is monitored and addressed and how performance is optimized."[17]. Governance deals with the structures and processes by which an organization is directed, controlled and held to account. Proper governance provides the means to help an organization achieve its goals and objectives. The achievement of good governance is important for every public entity, including ministries. While there is no consensus on how it is measured, it can be identified by principles and dimensions. There are many indicators to measure good governance. The numbers of indicators to measure it starts at five[18] and can go up until eleven[19], depending on the source and the context of measuring it (government, businesses, etc.). Throughout this report, good governance is underpinned by six core principles[20],[21]:

1. **Accountability** is the process whereby organizations, and the individuals withinthem, take responsibility for their decisions and actions.
2. **Leadership** is setting the "tone at the top" which is critical if an entire organization is to embrace good governance.
3. **Integrity** is acting in a way that is impartial, ethical and not misusing information or resources, which is reflected in part through compliance with legislation, regulations and policies as well as the instilling of high standards of professionalism at all levels.
4. **Stewardship** is the act of looking after resources on behalf of the public and is demonstrated by maintaining or improving capacity to serve the public interest over time.
5. **Transparency** is achieved when decisions and actions are open, meaning stakeholders, the public and employees have timely access to full, accurate and clear information on these matters.
6. **Effectiveness** captures perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies.

In the healthcare and public health sectors, governance might have a slightly different definition. In 2007, the WHO began to use the term 'health system governance' (HSG). They defined it as "ensuring strategic policy frameworks exist and are combined with effective oversight, coalition-building, provision of appropriate regulations and incentives, attention to system-design, and accountability"[22]. HSG concerns "how a policy is made rather than what policy is". In other words, governance is about policy tools, techniques and methods as well as what 'policy' looks like in practice in terms of its goals and intentions[23].

The most relevant principles/domains related to HSG are participation, transparency, accountability, the use of information, responsiveness, ethics, equity, efficiency and effectiveness, the rule of law, and strategic vision[24].

This set of principles was based on the internationally recognized UNDP principles of good governance[25] and is one of the most comprehensive[26] ones, that allows for measuring the commitment to good governance within the health sector. Their importance lies within the fact that they're tailored to the health sector rather than sectors in general; for example, when it comes to ethics, such principle could be stricter and more detailed within the health sector rather than in other business sectors, same applies for efficiency and effectiveness since peoples' lives are at stake when the health sector is not efficient nor effective.

HSG is the least understood among all the building blocks of the health system[27] and is difficult to measure, implement and evaluate, despite its importance. Recently, a tool to assess a health strategy from a governance point of view was created and used in Lebanon. It was successful in providing a general overview and an in-depth assessment of a policy formulation process related to governance issues according to international best practices that should be applied while formulating health policies in any field[28].

This report will examine the pandemic response from a governance perspective focusing on the financial aspect of the response to the COVID-19 pandemic given that there was no direct spending from the government budget.

Overview of the COVID-19 Pandemic

COVID-19, caused by the SARS-CoV-2 and first identified in December 2019, was announced as a global pandemic by the WHO on 11 March 2020[29]. The new pandemic has put to test the capacities of all systems (including political and economic systems) and most importantly those of health systems around the world. At the strategic level, two options were possible to curtail the spread of the virus and avoid overwhelming health systems, before any vaccine or specific treatment were available: suppression and mitigation strategies[30],[31]. Isolation, quarantine, physical distancing, and community containment measures were rapidly implemented, in almost all countries around the world. Many countries closed their borders, and those choosing the mitigation strategy had intermittent lockdowns until the delivery of the vaccines outside clinical trials early December 2020[32]. Only few countries chose the suppression strategy, which became known under the name of Zero-COVID strategy until the majority of the population was vaccinated, such as New Zealand[33]. The latest country to have kept its zero-COVID strategy ongoing was China, which ended early December, 2022[34]. Despite the incredible speed with which COVID-19 vaccines were developed in 2020 and subsequently distributed, to date there is almost 700 million confirmed COVID-19 cases and 7 million deaths worldwide[35].

In addition to the enormous human toll, the pandemic had deep effects on social, economic and financial sectors. It hit countries differently as responding to a rapidly evolving worldwide health crisis presented an unprecedented challenge. At the earlier stages, there was substantial uncertainty about its impact on people's lives and livelihoods, and this is still the case currently with China moving away from its Zero-COVID policies, and the fact that a new wave is being expected.

Governance Practices During the COVID-19 Pandemic

In times of crisis such as the COVID-19 pandemic and its economic and social repercussions, public governance matters more than ever. Governance arrangements have played a critical role in countries' immediate responses, and will continue to be crucial both to the recovery and to building a "new normal" once the crisis has passed[36]. The pandemic has put to test the capacities of all systems (including political and economic systems) and most importantly those of health systems around the world. At the strategic level, two options were possible to curtail the spread of the virus and avoid overwhelming health systems, before any vaccine or specific treatment were available: suppression and mitigation strategies[37]. There are six key elements which jointly create—through their interactions—a strong preparedness and response mechanisms to pandemics[38]. These elements were grouped under two main categories: the system 'hardware' such as surveillance, infrastructure and medical supplies, workforce, and communication mechanisms; and the 'software' comprising trust and governance.

Public servants had to rise to the challenges of the pandemic, they had to find novel ways to design and channel unprecedented economic stimulus spending and manage severe spikes in unemployment. The public sector became 'accidentally agile', with new procedures and protocols governing remote working, accelerated hiring processes, and fast-track mobility programs developed with unprecedented speed.

A governmental side that is not always mentioned in pandemic response, are the financial ministries and attached committees. Since the start of the pandemic, finance ministries worldwide have been at the forefront of the response to the COVID-19 crisis, alongside other actors such as health ministries. They had to deal with budget changes, influx of donations for developed countries, and the need to deliver substantial successive fiscal packages under considerable time and operational pressure, as speed was key to the success and effectiveness of government action on the economic, social and sanitary fronts. OECD countries, for example, documented the financial management and reporting systems that adapted to the demands and pressures brought about by the crisis in four main areas: 1) Funding COVID-19 spending; 2) Allocating resources to emergency policies; 3) Delivering emergency spending; 4) Enabling transparency and accountability[39]. This model will be followed throughout this report to look into the financial management of the COVID-19 pandemic in Lebanon, through the lens of the six dimensions of governance: Transparency, Integrity, Leadership, Accountability, Effectiveness, and Stewardship.

EVALUATION OF LEBANON'S COVID-19 PANDEMIC RESPONSE

Overview of the Lebanese Healthcare Sector

Since the end of the civil war in 1990, investment in advancing governmental hospitals did not live up to the needs of the Lebanese society and the growing population, while private hospitals thrived overshadowing public hospitals. Public hospitals currently operate under a semi-autonomous model with hospital boards composed of various stakeholders involved, thus having a certain degree of autonomy[40],[41] .

The private sector has become the main provider of health care services in the country and the main contractor to the Ministry of Public Health (MoPH) for the provision of curative care. This growth led to the oversupply of services and created supply-induced demand with implications on the quality of care[42],[43]. Consequently, the healthcare system is a fragmented mixed system, built on secondary/tertiary care despite pointed need for robust primary care infrastructure[44]. There are six different public funds (each having its own governing body and coverage scheme) that cover 43% of the Lebanese population and private insurances are available for those who can afford it. However, about 45% of the Lebanese population remain uncovered and are eligible to be covered by the MoPH acting as 'payer of last resort'[45]. Though the public sector (as in the MoPH) is the main payer of hospital care, the private sector dominates in terms of service provision. There are 29 public hospitals distributed in the different caza[46], compared to 157 private hospitals, that are mainly owned by doctors, endowments and charitable organizations (mainly owned by religious entities) or Non-Governmental Organizations (NGOs). Some of the latter could be offering specialized services such as only ophthalmology services for example[47].

Public spending on health is only 5.8% of the total government spending, and allocations to the MoPH have been decreasing over the years[48]. Only 5% of the MoPH budget is allocated to preventive primary healthcare services and centers[49], while the majority of it is for covering the bills of uninsured patients in the (private) hospitals. Established in 1996, the primary healthcare (PHC) network encompasses 226 primary healthcare centers (PHCCs) most of which, are affiliated with NGOs and municipalities. It delivers a comprehensive range of PHC services at reduced rates, to improve access to effective, quality health care, particularly among the most vulnerable. It serves >1 million people annually[50], of which about half are Syrian Refugees[51]. Prior to the 2019 crises that were unleashed in Lebanon, there was a shortage of family physicians and nurses in the PHCCs[52], which might have exacerbated as a good portion of the medical staff has left Lebanon[53]. On top of this there is an increase of patients visiting the PHCCs given the economic and financial crises, yet with little resources the continuity of some basic services is threatened[54].

Despite all the faced difficulties, and crises occurring in Lebanon, including the Syrian refugee crisis[1], the MoPH has been able to cover the needs of residents in Lebanon in terms of vaccines and essential medicines with the help of international donors and loans, and hospital care for uninsured Lebanese. It also succeeded to reduce the prices of medicines and improve access to quality health services[55],[56]. Overall, it also improved on key population health outcomes compared to other countries in the region such as increasing life expectancy, reducing maternal and child mortality, and decreasing expenditure on health[57]. However, the 2019 economic crisis and the significant devaluation of the national currency negatively affected the value of government funds allocated to the health sector and subsequently put all the system under enormous strain[58]. The healthcare system is on the brink of collapse, it cannot keep on withstand these successive shocks without strategic and immediate transformation, leveraging task-shifting and technology to improve work conditions, clinical outcomes, and equitable access[59],[60].

The first case of COVID-19 was confirmed in Lebanon, on 21 February 2020. The pandemic put an additional burden on the country, which had been under the shock of a socioeconomic crisis, antigovernment protests, and a collapse of the banking sector, fragilizing the Lebanese healthcare system[61]. The huge increase in demand for health services in Lebanon put considerable strain on the country's resources and public services that were already underfunded. The multiple crises prompted a dilemma on how to manage the COVID-19 pandemic and maintain a balance between controlling the pandemic and surviving the severe political and economic turmoil that exacerbated in the fall of 2019 after decades of sectarianism-driven dysfunction of governance capacities[62]. Despite Lebanon's record of public mismanagement, it responded effectively during the first wave of the pandemic. The government, international donors, NGOs, and the people themselves acted quickly[63]. The financial and economic crises occurring before the pandemic left the GoL and related institutions such as public hospitals completely dependent on WHO and on foreign and local nongovernmental aid to equip their premises with essential medical supplies and equipment[64].

1 Lebanon is the country with the highest number of refugees per capita

Governance Efforts in Lebanon

Since the mid-1970s, Lebanon has been grappling with a myriad of political and socioeconomic hardships due to prolonged periods of conflict, including 15 years of civil unrest (1975-1990), war in 2006, and fallouts from the conflict in Syria[65].

In post-civil war Lebanon, oversight became a synonym of compliance rather than performance. It focused mostly on sanctioning unprotected low-rung bureaucrats and lower grade civil servants, rather than assessing and monitoring the performance of the public administration as a whole[66].

In recent years, the multiple Lebanese governments has had to face a series of predicaments in terms of public service delivery and policy making, stemming from a combination of internal and external factors. More generally, the country's political unrest coupled with the difficulties of the power-sharing system have fostered a culture of governance in which transparency and accountability remain a challenge[67]. In early 2019, in its ministerial statement, the government pledged to adopt the country's first national anti-corruption strategy and to modernize the administration.

Lebanon's pledge to promote good governance was moreover consolidated in the aftermath of the "Conférence économique pour le développement, par les réformes et avec les entreprises" (CEDRE) that took place in April 2018, with the government vowing to introduce 11 governance measures (including anti-corruption and digital transformation) with a view to unlocking foreign funds in loans and grants. In addition, the Parliament has adopted several laws to strengthen transparency and good governance, including the pivotal access to information law, following years of campaigning by civil society actors, as well as the whistle blower protection law[68].

In mid-2019, the government of Lebanon, with support from Germany, Italy and the United States started to work with OECD on Open government and Digital Government policies and procedures[69]. In May 2020, more than 10 years after it was initiated, the National Anti-corruption Strategy was adopted[70]. The Strategy outlines the causes of corruption in Lebanon and specifies it as both political and administrative[71]. These efforts were to promote open, transparent, and accountable institutions that have recently renewed traction with the new government, formed under the objective of "restoring confidence"[72]. Yet, they were not quick enough to avoid the uprisings or "Thawra" as called by the Lebanese people or mitigate the effects of the financial and economic meltdown[73],[74].

As crisis after the other unfolded in Lebanon over the past 3 years, governance efforts were delayed as well. The culture of impunity and corruption still as stands as ever. Some political parties used the pandemic as an occasion to reassert their power and to consolidate their policing and repressive apparatuses[75]. Albeit, slight efforts were seen as well during the pandemic, with the emergence of IMPACT, an e-governance platform under the Central Inspection. An overview of the pandemic with details related to governance will be explained in the next section, and IMPACT will be taken as a case study in the results section.

Throughout the pandemic the main questions were how sustainable are Lebanon's efforts to contain and mitigate the virus? Can it prepare itself for a possible second wave or even a second outbreak and potential pandemic? A recent study examined the governance of and preparedness of the Lebanese health system for the COVID-19 pandemic through interviews with participants from government entities, academicians, donor and NGO sector[76]. The main conclusions were that interventions adopting a centralized and reactive approach were prominent in Lebanon's response to the COVID-19 pandemic. Better public governance and different reforms are needed to strengthen the health system preparedness and capacities to face future health security threat.

Evaluation Methodology

Multi-methods are used to collect data and conduct the research, including desk research and literature review of available sources and research on the COVID-19 response in Lebanon, quantitative analysis of publicly available financial data on the COVID-19 response, and qualitative analysis from the semi-structured interviews with selected stakeholders.

The research was conducted over two phases starting with the desk and literature review of available research on the COVID-19 pandemic preparedness and response strategies set by GoL, scientific research on the COVID-19 response, official documents including laws, decrees and other regulations addressing the jurisdiction of the different stakeholders during the pandemic. The timeline of the response was traced, and stakeholders mapping was performed to outlined the roles and responsibilities of each stakeholder. In parallel, the publicly available financial data on 2019-2021 budget of the MOPH, and grants and loans related to COVID-19 received by the GoL were quantitatively analyzed.

Afterwards, semi-structured interviews with selected stakeholders from government agencies, public hospitals, humanitarian and development sector, and private healthcare sector where also conducted. The questionnaires were semi-structured with specific questions as per the stakeholder type (Annex 1). Table 1 describes the stakeholders interviewed. The data was analyzed through thematic analysis and then linked to the findings to map out all resources needed for the interpretation of the results. Following that, the findings will be tested against the six governance principles to determine the level of compliance of government spending by the GoL with these principles within the COVID-19 pandemic response.

Finally, findings from the desk research, the quantitative analysis of financial data and the qualitative analysis from the key informant interviews were be triangulated within the report.

Mapping Stakeholders for Interviews

The stakeholder mapping was done as part of desk research, identifying all stakeholders that were involved in the different facets of the preparedness, response and recovery phases. Purposeful sampling was employed to ensure the selection of 'information rich' stakeholders. Additionally, snowball technique was used as the last question of the interview was to refer to other stakeholders playing a role in the pandemic. The multiplicity of stakeholders (professional associations, NGOs, academia and international organizations) in Lebanon is of utmost importance in policymaking due to the multi-denominational nature and fragile government institutions in the country. We reached to stakeholders via emails and/or phone, inviting them to take part of this project. Official letters by TI-LB were shared. Stakeholders were contacted twice after the initial email or phone message to make sure they received the invitation and to increase the response rate. Additionally, oral consent was collected prior to starting the questionnaire.

The result of the mapping is further explained in section "COVID-19 Pandemic Stakeholders in Lebanon". The main division of the stakeholders were among GoL entities from parliament, MOPH, Council of Ministers and the different inter-ministerial committees (COVID-19 committee, vaccine committee, executive vaccine committee), as each entity was leading on the different implementation role they had in addition to public hospitals. The other main entity are donors supporting in the implementation of the COVID-19 response in terms of loans, grants, equipment and expertise. These organizations are UN agencies, international and national humanitarian organizations.

Table 1 presents the summary of the key informants identified, contacted and interviewed. In total, 47 stakeholders were identified and invited for interview through sending them an email with an official letter of invitation (Letter of invitation for interview in Annex 2), then up to two reminders were sent. For some stakeholders the main point of contact was by phone if they were not responsive via email. In total there were 24 interviews with a total of 26 stakeholders (2 interviews included two participants from the same institutions); 11 governance experts, 5 medical experts, and 10 both medical and governance experts were interviewed. There were experts that were both governance and medical experts and these were 10.

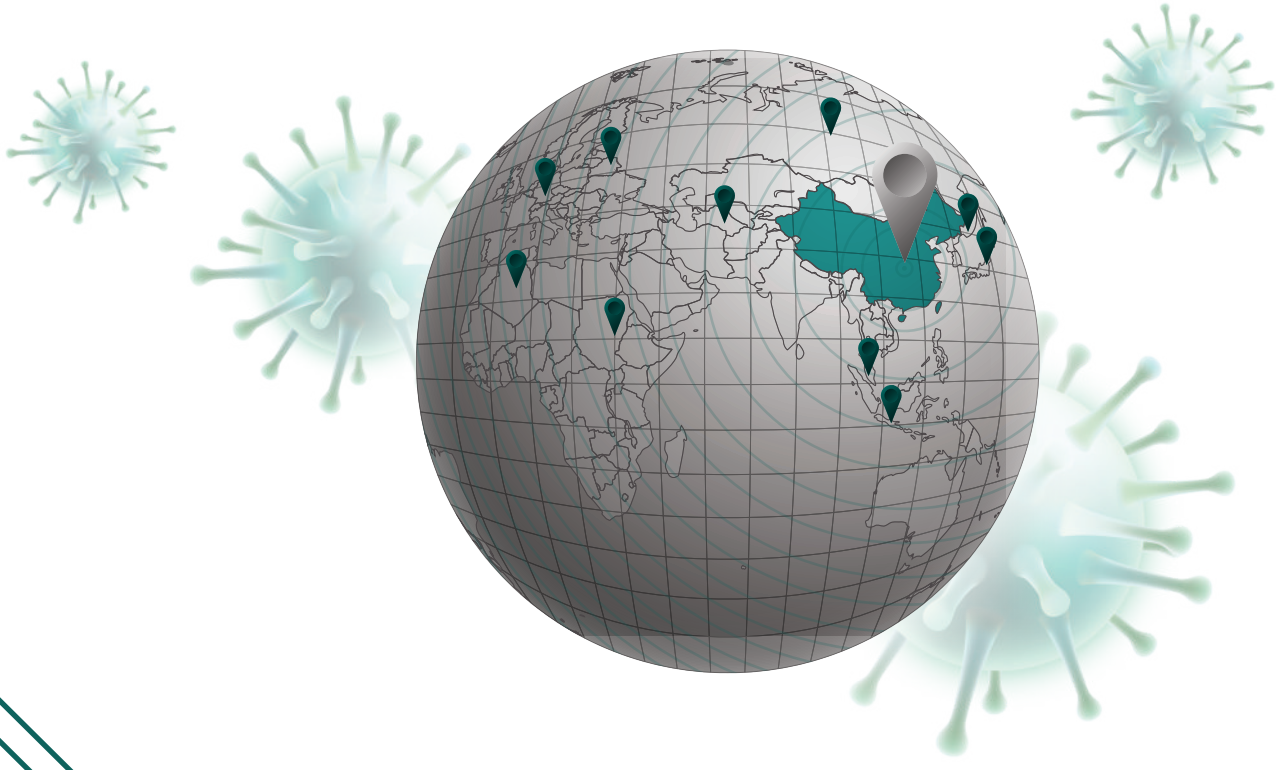


Table 1: Overview of stakeholder groups interviewed

Key Informant Groups	Number of stakeholders identified and contacted	Number of Interviews*	Medical experts interviewed	Governance experts interviewed	Medical and governance experts interviewed
United Nations agencies	5	3	1	2**	1
International NGOs	4	1		1	
Local NGOs	2	1			1
Government entities and related institutions	15	8	1	4***	4
Universities/Independent experts	20	9	1	4	4
Professional Associations	2	2	2		
Total	**48**	**24**	**5**	**11**	**10**

*Two interviews had two stakeholders each from the same organization. Total stakeholders interviewed is 26.
** In one interview with a UN agency, there were two participants both medical and governance experts.
*** In one interview with a government entity, there were two participants one a medical and one a governance expert.

The Questionnaire

The questionnaires administered to the different groups of stakeholders were semi-structured tailored to each type of informants. It included questions related to the different facets of the pandemic, the preparedness, response and vaccinations strategies and implementation phases, as well as the financing for these. The questions were informed by the desk research and literature review.

Analysis and Data Triangulation

Analysis of the collected information was conducted through different steps as shown below:

1. Analyzing the timeline and different steps of the pandemic response and identifying the main actions and stakeholders from the desk and literature review.
2. Quantitatively analyzing the publicly available financial data on the MOPH budget and COVID-19 related donations and loans to the GoL.
3. The qualitative analysis was done in two parts. As the questionnaire was structured by section with a specific topic, the themes for the discussion and analysis were induced. Nevertheless, other themes also emerged during the conversation, allowing for a deductive process and thematic analysis.

All the findings and data were triangulated, to have two main topics emerging: preparedness and response strategy, and vaccination strategy and implementation. Under each of them there are cases studies related to the PCR, IMPACT platform, among others.

COVID-19 Pandemic Preparedness and Crisis Management in Lebanon

Lack of pandemic preparedness

After the first case of COVID-19, a range of measures to control the epidemic started to take place between 29 February and 2 March 2020, starting with temperature screening at the airport and testing of suspected cases (including contact tracing), before moving to closure of schools, universities and nurseries. Then on 10 March; there was banning of large gatherings, closing restaurants, cafes, and bars. The next day, travel restrictions to and from highly affected areas were banned. On 11 March, WHO declared COVID-19 a pandemic. In the same week and precisely, on 10 and 13 March 2020, the MoPH publicly published two strategies the "COVID-19 operational plan"[77] and "Coronavirus Disease 2019 (COVID2019) Health Strategic Preparedness and Response Plan"[78] to face the pandemic, with detailed actions to scale up preparedness and response capacities in Lebanon for prevention, early detection, and rapid response to COVID-19 as per the different scenarios of the virus transmission. Nevertheless, the plan did not describe clearly the different roles of the different stakeholders that will be involved in the management of the pandemic, underscoring the lack of vision and preparedness in emergencies. There was also no clear tailoring of the response to the different vulnerable populations (refugees, prisoners, elderly…), providing safety nets, mental health support, etc.

Additionally, the plans showed that Lebanon was not ready for the pandemic as many of the activities that needed to take place were either ongoing or to take place between February and May[79]. While the COVID-19 pandemic took the world by surprise, the absence of a functional disaster risk management unit on national level and of plans and procedures on how to address a pandemic in Lebanon were a clear indicator on how it was going to tackle this disaster on top on the economic and financial crises.

Many interviewed stakeholders mention that compared to other countries, Lebanon did well during the pandemic when looking at the numbers. It might have performed well during the first wave of the pandemic, yet this went downhill afterwards, ending up in having the second highest death toll among Arab Countries after Tunisia with about 2000 deaths per million people[80] while the world is at 864 death per million people. It is worth noting that during a pandemic it is difficult to compare countries' data given that the demographic, socio-economic, and health characteristics are different in each country, as well as the pandemic strategies followed.

Thus, comparing how Lebanon performed vis-à-vis France, Germany, England and the US is not scientifically correct. The main question here is how Lebanon did well when it lacks the basic pandemic preparedness rules and regulations? And why do we lack this, when there is a Disaster Risk Management Unit (DRM) at the Council of Ministers, since 2010[81] with a jurisdiction to put preparedness plans for different type of crises and when Lebanon witnessed the H1N1 pandemic in 2009. This points out the lack of leadership, coordination, effectiveness and efficiency in the Lebanese government and specifically in the prime minister's cabinet.

COVID-19 Pandemic Stakeholders

Lebanon's response to COVID-19 was affected by the political environment, as usual. Multiple committees were set up and designated to plan the COVID-19 response in Lebanon with an intention of having an efficient coordination of resources, a better decision-making process, and spearhead public-private partnerships to better prepare for what is ahead. Multiple stakeholders from different backgrounds, governmental institutions, syndicates, non-governmental organizations and private organizations were involved in the decision-making processes during the pandemic. This was done with the objective to provide solutions with least harm to the different sectors and for the good of the citizens. Nevertheless, and despite these efforts and having a decree to set the COVID-19 inter-ministerial committee in place since January 2020[82], the committee was not functional until March with its extended members that are not civil servants. Furthermore, as the government lack preparedness plans the creation of the committees and their roles was ad-hoc revealing yet again the lack of efficiency and effectiveness during crises. Nonetheless, when it comes to vaccination (discussed in another section), the preparations surprisingly started ahead of time.

Stakeholders were involved and engaged in the COVID-19 response in Lebanon in its different facets from preparedness, logistics, to medical guidance, health promotion and community engagement, to the vaccines. Intertwined with all of these phases were the financial part, as most of the stakeholders financing these activities were also involved in all of them either on strategic decision-making levels or implementation levels.

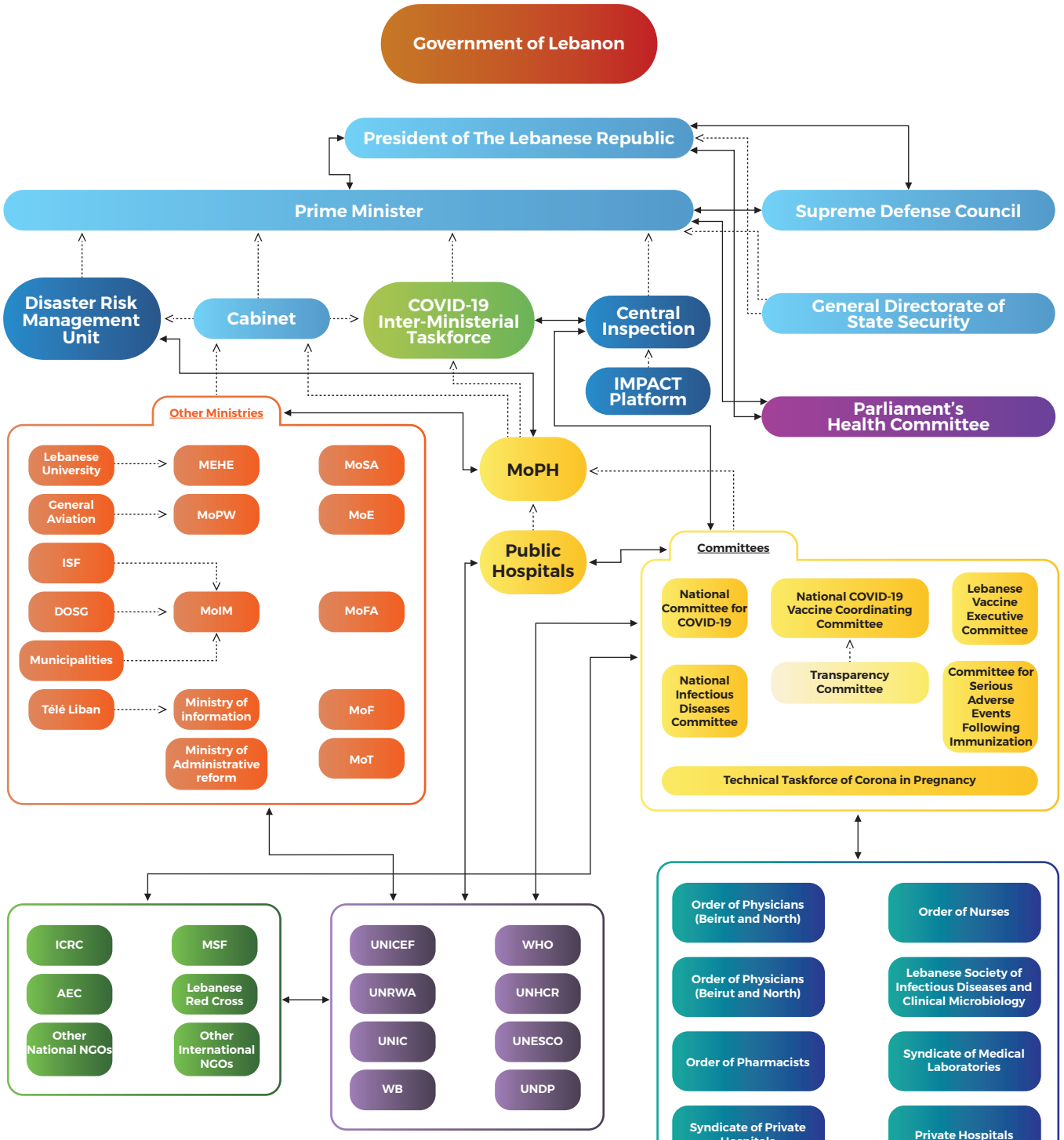
Stakeholders could be divided into three groups, the ones working on preparedness strategy, response plan and logistics levels, health and safety measures implementation, vaccination strategy and implementation. Moreover, stakeholders are divided into different categories as follows:

1. GoL and the ministries, parliament and linked institutions (public hospitals) that was spearheading the response to the pandemic in all its different facets.
2. United Nations Agencies providing technical, financial, and logistical support to the MoPH notably, and other ministries to implement the COVID-19 response and vaccination plans.
3. Humanitarian, and development sector as well as civil society organizations, with the different international and national NGOs attending to vulnerable populations in Lebanon. This sector supported the government with funds, services, equipment, technical expertise, and implementation of the COVID-19 response and vaccination plan.
4. Syndicates and professional orders that were consulted and involved in the different phases of the pandemic to ensure a comprehensive approach.
5. Private sector actors, including private hospitals and laboratories that were main stakeholders in the implementation of the response and vaccination plan for COVID-19. Other private sector entities such as businesses, restaurants, etc, also played other roles such as providing equipment, donations, and technical expertise and lobbying during the strategic planning of the response and vaccination plans.

While the government intention was to have a unified and coherent response across the country, this did not happen; as in parallel, there was public institutions such as municipalities, in addition to political parties and community-based support and solidarity groups having their own un-coordinated initiatives to face the different challenges and gaps that the government could not attend to during the pandemic. The weakened public institutions, despite the financial and technical support received from UN agencies and main humanitarian actors, could not properly implement its response plan, revealing gaps in governance and territorial tensions[83].

Figures 2 and 3 shows stakeholders, decision-makers and the connections between them during the COVID-19 pandemic in Lebanon followed by an explainer on their roles and scope of work.

Figure 2: The direct and indirect stakeholders in the covid-19 pandemic



Other stakeholders that were influential, or consulted as part of the different committees and task forces, or supported in implementation of health measures and vaccination campaign in their respective communities:

- Lebanon Pharma Group
- Lebanon Pharmaceutical Importers Association
- ABAAD
- Kafa
- Arab Watch Coalition
- Lebanese Union of Persons with Physical Disabilities
- Justice Without Frontiers
- Beit el Baraka
- Ajialouna
- Kibarouna
- SOS
- Sesobel
- The Syndicate of Owners of Restaurants, Cafés, Night-Clubs & Pastries
- Private Universities

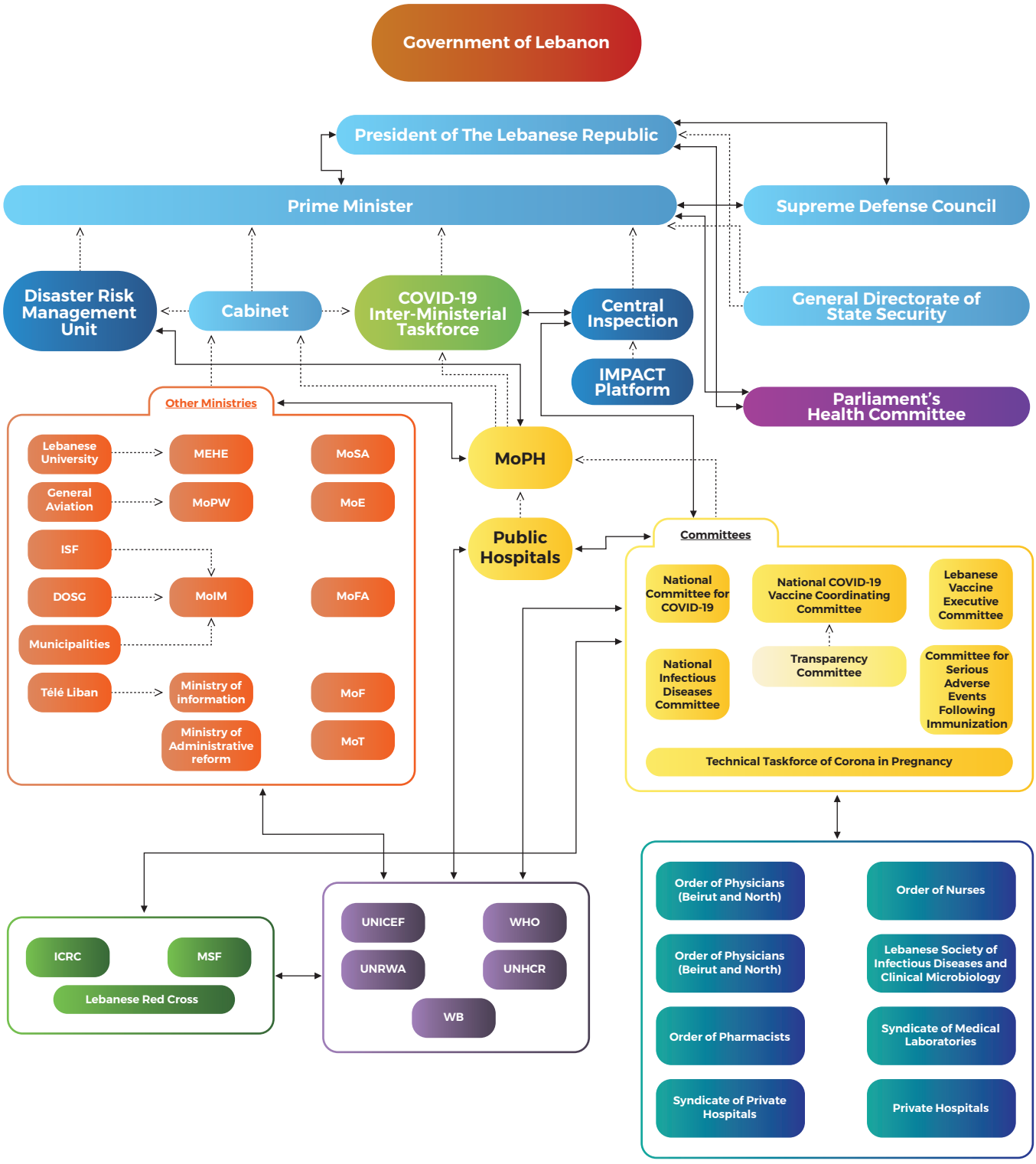
Reports to / is under

Bi-directional relationship where both entities are working together without hierarchy

Indirectly work together

This is based on publicly available information from reports and media outlets

Figure 3: The main decision makers and strategy advisors during the COVID-19 Pandemic



This is based on publicly available information from reports and media outlets

1. ***President of Lebanon:*** Chairing the Higher Defense Council, responsible for implementing the state of emergency during the COVID-19 pandemic.
2. ***Prime Minister and the Council of Ministers:*** Responsible for declaring the state of emergency, established the inter-ministerial taskforce, as well as an emergency task force to follow-up on the response plan. Additionally, their role is to follow up on the work of the different ministries during the pandemic, while also having the Prime Minister and competent ministers as members of the Higher Defense Council. Under the jurisdiction of the Prime Minister – as a guardianship authority – also falls the Central Inspection and the Disaster Risk Management Unit.
3. ***Higher Defense Council:*** Implementing and guaranteeing the state of emergency.
4. General Directorate of State Security: Directly attached to both the President and the Prime Minister through the Higher Defense Council. It was involved in the pandemic with other state security agencies to support the government in the implementation of response measures.
5. ***COVID-19 inter-ministerial taskforce:*** Appointed by the Council of Ministers decision 9/2020 and presided by the Secretary General of the Higher Defense Council. All competent ministries as well as other governmental, public, and private institutions took part of it either as permanent members or invited consultants. This task force coordinated the different phases of the COVID-19 response on the national level based on the evidence and decisions proposed by the National COVID-19 Committees and National COVID-19 Vaccine Coordinating Committee.
6. ***Disaster Risk Management Unit:*** Under the Presidency of the Council of Minister (Prime Minister), this unit supported by UNDP has been in the works for many years, to finally emerge and launch in its role during the COVID-19 pandemic. The unit supports in preparedness and response planning as well as responding to the COVID-19 pandemic.
7. ***Central Inspection (CI) Bureau and the Inter-ministerial and Municipal Platform for Assessment Coordination and Tracking Platform (IMPACT):*** The CI Bureau falls under the jurisdiction of the Prime Minister, the CIB was working on IMPACT platform with Siren Associates to offers an Open Data website, giving access to real world data gathered through the most comprehensive, nation-wide, online data collection operation conducted in collaboration with different ministries and municipalities. IMPACT's first major data dissemination was the COVID-19 data that was comprehensively collected and published in an interactive dashboard. This facilitated coordination between the different entities and understanding better the pandemic on the micro level of municipalities. Also, under IMPACT the national platform for COVID-19 vaccination information system "COVAX" was created. It facilitated booking an appointment for taking the vaccine and showed real time progress of the vaccination campaign[84].

8. Ministry of Public Health: It is the sole body responsible for the public health of people residing in Lebanon. It was the main actor overseeing and leading the national strategic preparedness and response plan for the COVID-19 pandemic, the implementation of the response plan, the coordination focal point between the different entities whether all health or relevant non-health partners, and the execution of the COVID-19 National Vaccine Deployment Plan. Different departments at the MOPH and committees working under the umbrella of the Ministry were involved depending on their jurisdiction. Additionally, public hospitals which are semi-autonomous institutions also fall under the jurisdiction of the MOPH, as well as medical professions syndicates and professional orders.

a. Departments at MOPH

i. ***Epidemiological Surveillance Unit:*** Responsible for epidemiologic surveillance and health information management during the COVID-19 pandemic. One of the main transparency achievements of this unit during the pandemic was the production of daily briefings and weekly updates published on the MOPH websites and social media pages.

ii. ***Preventive Medicine Department:*** Support in following up on the response and vaccination strategic plans and implementation. Lead on managing the World Bank loan for the COVID-19 vaccination campaign.

iii. ***Medical Professions Department:*** Follow-up of dissemination and training of healthcare workers on the guidelines related to COVID-19 vaccine.

iv. ***Primary Health Care and Social Health Department:*** Responsible for the PHCCs network, where screening for COVID-19 took place, and continue providing their usual service of care.

v. ***National E-Health Program:*** Responsible for leading the digital transformation during the pande mic, such as the implementation of the contact tracing App Ma3an[85]. The latter caused controversies over the data protection and safety[86]. It was not widely used given the limited communication strategy and endorsement it got from the different governmental entities, and the uninterested citizens.

b. Committees and Task Forces Operating under the MOPH:

i. ***National Committee for COVID-19:*** Established during the COVID-19 pandemic to be responsible for creating the COVID-19 response plan and following-up on implementation to certain extent, providing continuous update on the situation, and bringing forth latest evidence for health measures to be taken. This committee was presided by the General Director of MoPH and had members representing different fields from UN agencies, academia, hospitals, etc.[87].

ii. ***National Communicable Diseases Committee or National Infectious Disease Committee:*** Standing committee at the MOPH, re-activated during the COVID-19 pandemic. Their main role was to provide technical expertise during the planning for the COVID-19 response and vaccination plans.

iii. ***National COVID-19 Vaccine Coordinating Committee (CNCC)***[88]: established on November 6, 2020, and presided by Dr. Abdul Rahman Bizri. It was composed of senior-level officials from the MoPH, UN agencies, World Bank, academia, external partners and private sector providers. This committee was responsible for planning, coordinating and supervising the implementation of all activities related to the vaccination program and development of this plan. Its primary role was to review global level guidelines related to COVID-19 vaccines and incorporate them into the planning and preparations as needed, elaborate on the deployment plan, establish an operations room for coordination, information and communication, communicate with partners and the press, and monitor preparedness progress. It is also responsible for the identification of target populations for COVID-19 vaccines.

iv. ***Transparency Committee***[89]: This committee was to be established as part of the vaccination campaign to overlook the transparency and fairness of the vaccine distribution process. Its members are the Chair of the Parliamentary Committee for Health Affairs, LOP-Beirut, LOP North Lebanon, Beirut Bar Association, Tripoli Bar Association, the National Bio-Ethics Committee, and the National Committee for COVID-19 Vaccines (ex-officio). It is not clear if it actually became active, retaining ambiguity on the issues of transparency and accountability.

v. ***Audit Committee***[90]: An audit committee was to be established by the MoPH to check on vaccination centers to ensure that the requirements of cold chain and other requirements of the vaccination process are in place[2]. It is not clear if it actually became active, perpetuating the lack of transparency and accountability in government related processes.

vi. ***Lebanese Vaccine Executive Committee:*** Committee responsible for the coordination and logistics or the COVID-19 vaccination campaign. It was chaired by Dr. Petra Khoury.

vii. ***Committee for Serious Adverse Events Following Immunization***[91]***:*** This committee has been created following the COVID-19 vaccination campaign to detect adverse events following the vaccine. Most of its members are in the National Pharmacovigilance Program in the Quality Assurance of Pharmaceutical Products at the MoPH.

viii. ***Technical Taskforce of Corona in Pregnancy:*** This task force was created to provide evidence and guidance on COVID-19 and pregnant women as well as raise awareness on the matter.

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2 This committee is mentioned in the COVID-19 vaccination plan, yet there was third party monitoring by IFRC for the vaccination implementation. It is not clear if this committee ended up having a role to play.

c. Public Hospitals with major roles during the pandemic

i. ***Rafik Hariri University Hospital:*** This hospital was the first line hospital to be adopted to respond during the pandemic. It was the national reference for testing cases, and a COVID-19 main responder including an ICU by early March to be able to respond to the growing pandemic in Lebanon[92].

ii. ***Bouar Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to receive suspected cases in the ER and inpatients not requiring ICU. Also, an external emergency room was created for triage of patients[93]. During the pandemic this governmental hospital was supported with equipment and PPE from World Vision[94]. During the winter 2021 surge, the hospital became notorious for treating patients in their cars given the lack of beds and space[95].

iii. ***Tripoli Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to receive suspected cases in a newly created triage room, and to admit patients not requiring ICU[96].

iv. ***Elias Hrawi Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to use the ER as a triage station and to admit patients not requiring ICU[97].

v. ***Nabih Berri (Nabatieh) University Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to use the ER as a triage station and to admit patients not requiring ICU and requiring ICU[98].

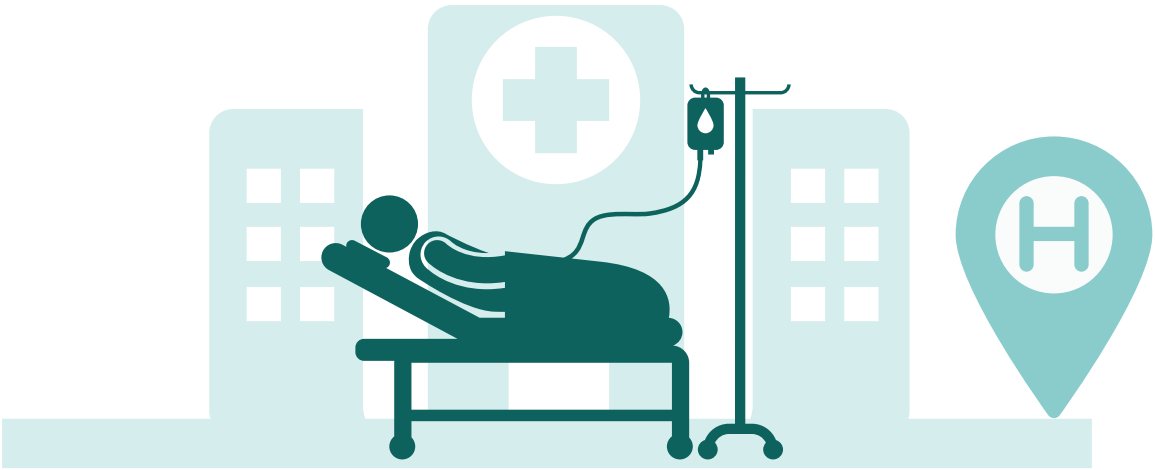
vi. ***Hermel Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to use the ER to admit urgent cases and to admit patients in the ICU[99].

vii. ***Baablback Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to use the ER, and admit patients not requiring ICU[100].

viii. ***Sidon Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to admit patients not requiring ICU[101].

ix. ***Bint Jbeil Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to admit patients not requiring ICU[102].

x. ***Machghara Governmental Hospital:*** Considered as a second line regional hospital adopted during the response, to admit patients not requiring ICU and requiring ICU[103].



d. Professional Orders and Syndicates

i. ***Lebanese Order of Physicians for Beirut and North Lebanon:*** involved in consultation meeting for preparedness, implementation, safety measures, trainings, vaccination. For most COVID-19 related committees a representative from each of the orders would be a member.

- Lebanese Society of Infectious Diseases and Clinical Microbiology: In certain consultation meetings a representative from this society, which is under the LOP would be present, especially in the vaccination committee.

ii. ***Order of Nurses:*** involved in consultation meeting for preparedness, implementation, safety measures, trainings, vaccination. For most COVID-19 related committees the head of the order of nurses would be either a member or consulted.

iii. ***Order of Pharmacists:*** involved in consultation meeting for preparedness, implementation and vaccination.

iv. Syndicate of Medical Laboratories: involved since the beginning of the pandemic in testing for COVID-19

v. Syndicate of Private Hospitals: involved as third line during the pandemic. Private hospitals started expanding their COVID-19 units when the governmental hospitals were not able to handle patients anymore, especially in Summer 2020 and Winter 2021.

9. ***Ministry of Interior and Municipalities (MoIM)***[104]***:*** This Ministry was mostly responsible for overseeing the implementation of the containment measures that the inter-ministerial committee was enacting and for the logistics of the response and vaccination plans. Different departments in this ministry took on different roles. Moreover, the Internal Security Forces (ISF), the General Security Forces (GSF) and the State Security Forces (SSF) – the latter falls under the Higher Defense Council – protected the COVID-19 vaccine supply against possible theft, fraud, ransom, etc.

   a. Internal Security Forces: was responsible to monitor and follow-up on the implementation of certain containment measures[105]. They were also responsible of the pandemic management in prisons[106].

   b. General Directorate of General Security: It was involved in the pandemic with other state security agencies to support the government in the implementation of measures[107].

   c. Municipalities: Responsible to follow-up on COVID-19 cases in their respective district, as well as support in vaccine marathons and other COVID-19 implementation activities.

10. ***Ministry of Information***[108]***:*** Played a crucial role during the pandemic as it worked closely throughout the pandemic with the MoPH and its different committees to handle communication activities. It was assisted by UNICEF to establish and launch the communication strategy. A new website was launched to follow up on the latest development of the pandemic[109] as well as a fact checking website to debunk the infodemic. Télé Liban was considered as the main governmental institutions to diffuse the health messages on awareness and prevention.
11. ***Ministry of Education:*** it was overseeing the implementation of health measures in public schools and recommending it for private schools and universities. It was also supported by UNESCO to switch to online learning for public schools[110].
    a. ***Lebanese University:*** It had different roles during the pandemic, one of its labs "The Microbiology, Health and Environment Laboratory" (LMSE) was accredited as a lab for COVID-19 testing. Then through a contract with the MOPH and the Directorate General of Civil Aviation it was responsible for conducting PCR test for all passenger arriving to Beirut Airport. There was a monetary fraud and scandal related to this matter[111] that will be detailed later on in the financial analysis part of this report. It also bought Pfizer vaccines through the MOPH to vaccinate its staff, faculty, students and their family members[112]
12. ***Ministry of Environment***[113]***:*** It is in charge of hazardous waste management including medical waste. It specifies environmental conditions for the permitting of classified facilities including healthcare waste treatment. It also sets and monitors through inspection, the implementation of strategies related to the management of hazardous waste.
13. ***Ministry of Public Works and Transport:*** it was mostly responsible for the laws and measures related to arriving passengers at the Beirut International Airport through the Directorate General of Civil Aviation[114],[115].
14. ***Ministry of Foreign Affairs:*** It supported the coordination of expatriation of the Lebanese expatriates, as well as support the Lebanese expats in their country of residence.
15. ***Ministry of Social Affairs:*** Implemented an emergency social assistance response "National Social Solidarity Program" to the economic shock brought on by the public health measures, introduced to slow the spread of Covid-19. The project sits under the Prime Minister and includes other Ministries such as MEHE, MoIM, and the Minister of Defense. It was supported by the International Labor Organizations, and UNICEF[116].
16. ***Ministry of Finance:*** Supported in managing the funds, grants, donations and loans during the pandemic. It also supported in raising funds, as well as issue decisions to defer tax payments.
17. ***Ministry of Telecommunications:*** Supported the MoPH and the Ministry of Information in spreading awareness messages to the population on COVID-19.
18. ***Ministry of Administrative Reforms:*** Undertook an initiative to circulate all the educational material issued by the MoPH to all the administration employees through an online learning site.
19. ***Parliamentary Health Committee:*** Headed by Dr. Assem Araji during most of the pandemic, the committee played a major role in advocating for containment and other safety measures, as well as leading on the laws facilitating importing vaccines[117], and supporting the MoPH in the response and vaccinations plans.

20. ***UN Agencies:***

a. ***WHO*** [118]***:*** Provide technical support for the response plan and strategy as well as the vaccine introduction and deployment, including strategies, vaccine safety issues, development guidelines, conducting of training on Adverse Events Following Immunization surveillance for COVID-19 vaccine-related issues, and other issues of vaccine pharmacovigilance. It also supported the MoPH in procurement of COVID-19 vaccine related supplies and 6 new ULT freezers. WHO is the chair health sector working group coordinating and guiding the implementation of the different activities among other humanit arian actors, UN agencies, and NGOs.

b. ***UNICEF*** [119]***:*** Support the development of a roadmap for integration of COVID-19 vaccine deployment in the country; quantification and forecasting of supply needs; cold chain assessment (ULT and normal cold chain), procurement and maintenance. UNICEF acted as the procurement agent for the COVID-19 vaccine through the COVAX facility and facilitating the procurement and delivery of vaccines. As chair of the Risk, Communications and Community Engagement task force, UNICEF supported the communication strategy and community engagement.

c. ***UNRWA*** [120]***:*** Support the MoPH in the awareness and prevention of COVID-19, case management of COVID-19, and delivery of COVID-19 vaccines to displaced and refugee population in Palestinian camps. Help in fundraising to get additional vaccine doses for refugees in Lebanon.

d. ***UNHCR*** [121]***:*** Support the MoPH in the awareness and prevention of COVID-19, case management of COVID-19, and the delivery of COVID-19 vaccines to Syrian and other displaced and refugee population. Help in fundraising to get additional vaccine doses for refugees in Lebanon. Support in the communication campaign[122]. UNHCR co-lead the Inter-Agency Health Working Group regardless if this is the pandemic or not. The group is a the coordination body for all agencies providing assistance to Syrian refugees in the field of Health. The group discusses ongoing and planned projects and share key information on implementation and operational developments[123].

e. ***UNOPS*** [124]***:*** Supported and facilitated for the MoPH to buying needed materials and equipment for the pandemic such as PPEs, beds, ventilators...

f. ***UNESCO***[125]***:*** Worked on the media and communication campaign and strategy for the Covid-19 national vaccination campaign with the Ministry of Information.

g. ***UNIC***[126]***:*** Worked on the media and communication campaign and strategy for the covid-19 national vaccination campaign with the Ministry of Information.

h. ***World Bank*** [127]***:*** Financed the COVID-19 vaccines procurement and deployment, under its current Lebanon Health Resilience Project. Due the dire need for vaccines, the project was restructured on March 12, 2020, to reallocate US$40 million to the procurement and deployment of COVID-19 vaccines and vaccine supplies and to Support COVID-19 detection and case management activities in addition to project Management and Monitoring and Evaluation.

21. ***ICRC***[128]***:*** This organization was a main actor during the pandemic, from supporting financially and technically RHUH, to undertaking COVID-19 related matters among vulnerable populations, mainly when it comes to equipment, prevention and vaccination.

22. ***IFRC***[129]***:*** Was the third-party monitoring agency for the compliance of the vaccination deployment with the National COVID-19 Vaccine Deployment Plan, international standards and WB requirements. It reports to a Joint Monitoring Committee that the World Bank chaired. Members of this committee include relevant UN agencies (WHO, UNICEF, IOM, UNHCR and UNRWA).

It monitors the:

- **i-** Vaccine transportation and distribution, handling, and storage
- **ii-** Vaccine stock monitoring
- **iii-** Vaccine temperature maintenance across key points of the supply chain
- **iv-** Service delivery at vaccination sites
- **v-** Eligibility of vaccine recipients
- **vi-** Capturing client perspectives and feedback.

23. ***Lebanese Red Cross (LRC)***[130]***:*** It was a pillar of the response, coordinating with the government as well as other health actors in the country, to first transport any suspected COVID-19 case to the hospital, then provide training, and sensitization awareness sessions. LRC also supported in other humanitarian, preparedness and emergency relief activities throughout the pandemic.

24. ***Médecins sans Frontières (MSF):*** Provided awareness in the community, and supported governmental hospitals, mostly the Elias Hraoui and Saida Governmental Hospitals[131]. It was liaising with the MoPH and other national and international health actors in Lebanon. It also supported vaccination efforts with mobile vaccination teams touring 30 nursing homes in MSF March 2021. In June 2021, it opened two COVID-19 vaccination centers, in Tripoli and Bar Elias[132].

Arcenciel[133]***:*** a Lebanese NGO since 1995 (Presidential Decree No. 7541). It has taken over the management of around 80% of the medical waste in Lebanon in close collaboration with the Ministry of Environment, the MOPH, the Syndicate of Hospitals and Healthcare Institutions, and municipalities. It was contracted by UNICEF and the Ministry of Environment to be the main entity to treat the medical waste management of hospital and vaccination centers during the COVID-19 pandemic.

The multitude of entities playing a role in the pandemic added layers of inefficiency, ineffectiveness, and facilitated corruption, lack of transparency and accountability. The decentralization of the different tasks during the pandemic could be disguising political interests. While it seems that there was one committee handling all the decision making and execution (the COVID-19 Inter-ministerial committee) this was not completely true.

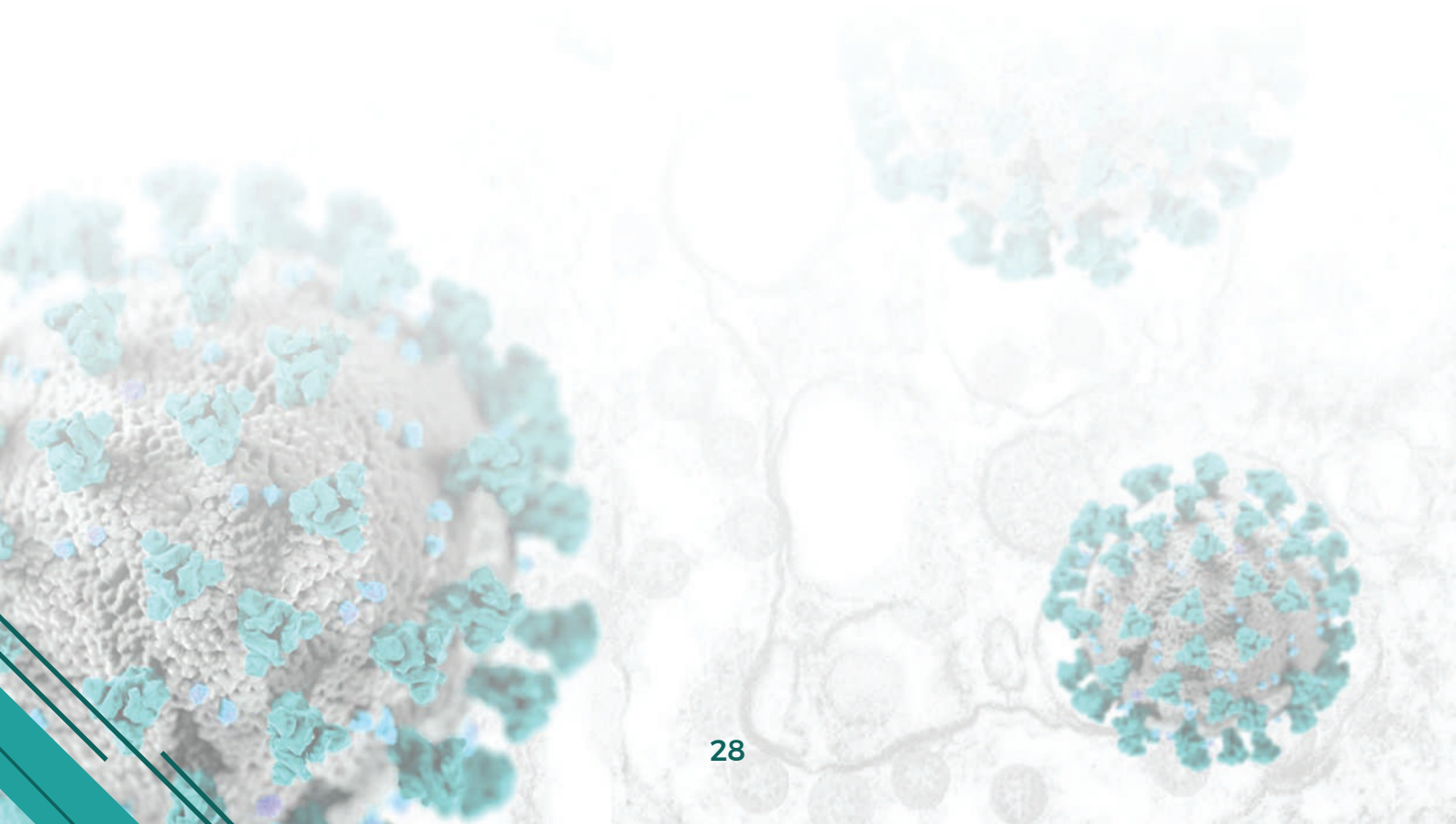
First, there was the National Infectious Diseases committee advising the MoPH and the committee and sharing the latest evidence. Then the Inter-Ministerial committee would discuss the situation, coordinating on the decisions to take, and then the MoPH through its different departments, and other ministries were the implementing bodies.

Afterwards there were two vaccines related committees one for creating the plan and another for the execution, in addition to other smaller committees related to either vaccination or preparedness and non-pharmaceutical measures.

This combination did not work all the time as some disagreements occurred between those different bodies[134]. Furthermore, throughout the pandemic, there was no one person appointed as main spokesperson for the government during the pandemic, allowing non-accountability, and spread of misinformation as media outlets would host different doubtful personalities spreading disinformation and misinformation.

Moreover, the selection of external experts to the different newly created committees was not transparent. There might have been a lack of the right experts and stakeholders. For example, the inter-ministerial committee did not have any infectious disease epidemiologist even though this was a pandemic, and some syndicates of concerned health professionals had to impose their presence in the decision sharing and making tables, as some stakeholders mentioned.

Finally, in a step towards reaching transparency, the minutes of meetings for the different committees were published to an extent. The decisions and suggestions of the inter-ministerial committee are available on the DRM website from the early days of the pandemic until June 2021, and the discussion points with the National COVID-19 committee and the Communicable Disease Committee on the MoPH website until end of 2020[135]. The format of those published notes was not the same all the time and would not always mentions all attendees and the points of discussion bur rather the final decisions and suggestions, giving a glimpse of what was being mentioned. On the MoPH website the published notes and decisions are sporadic.



Reactive Measures

While the different committees were getting organized, the government did not waste its time in stating the implementation of strict measures to eliminate the virus as this was its strategy during the first wave. On 15 March 2020 (23 days after the first confirmed case in Lebanon), Lebanon's President announced a 'medical state of emergency,' and the government ordered all non-essential public and private institutions to close except those meeting vital needs. To further halt the sharp increase in cases, a complete lockdown and a closure of Lebanon's borders (including the international airport) were imposed by the government from 22 March till 4 April 2020, and it succeeded to mitigate the spread of the virus. Between 5 April and 14 June, traffic regulations were enforced based on odd/even rationing of vehicles. Those non pharmaceutical interventions, resulted in the mitigation of the spread of the virus, delaying the dramatic surge in the number of cases and deaths. These measures were instrumental to prepare healthcare centers to isolate and treat COVID-19 cases, to scale-up surveillance and contact tracing as well as testing and diagnostics capacity[136].

On 21 April 2020 no COVID-19 cases were recorded[137]. However, restrictions were not lifted according to the stepwise approach of the lockdown exit plan—originally planned for 27 April 2020, resulting in a 2.5 fold increase in the number of COVID-19 cases. The socio-economic impact of COVID-19 and the full lockdowns were severe, due to the fragile healthcare system, weak surveillance infrastructure and lack of comprehensive emergency preparedness and response plans. The Beirut port explosion (on 4 August 2020) complicated the situation even more. Lebanon had to face another emergency due to the largest non-nuclear explosion in the world. Overall, 218 people were killed by the explosion, 7000 were injured, 300 000 were left homeless[138], 3 hospitals were destroyed, 2 other hospitals were severely damaged (500 beds were lost among which 50 were COVID-19 beds) and 17 containers of medical supplies and a shipment of personal protective equipment (PPEs) were completely damaged[139]. Following the explosion, thousands of homeless people had to be together in temporary crowded shelters and hundreds of volunteers flooded to help. Two weeks after the explosion, a spike of 456 new cases was registered and hospitals started to reach full capacity in their COVID-19 wards. By the end of August 2020, cases were sharply rising, and the health system was overwhelmed by the increasing demand for COVID-19 hospitalizations[140].

In an attempt to reduce the impact of the fragilized healthcare system, a 2-week lockdown was enforced (5 days of full lockdown followed by 2 days of partial lockdown repeatedly) between 21 August and 3 September 2020[141]. During the last couple of months of 2020, the country was in and out of partial and ineffective lockdowns, and localized lockdowns for specific villages, and neighborhoods.

Regardless, the virus continued its spread despite curfews and closure of bars and nightclubs[142,143]. Later on, at the end of the year, during the holiday's season, the government eased up the restrictions in an effort to boost the economy. The decision was not welcomed by many public health experts and healthcare workers. It ended up being a harmful decision as at the beginning of 2021 there was a huge surge in cases, leaving many dead, hospitals wards and emergency rooms filled with patients, and healthcare workers being barely able to attend to patients[144,145]. The sharp increase in morbidity and mortality during the holidays season of 2020-2021, prompted GoL to impose a strict nationwide lockdown on 15 January 2021, which was until 8 February 2021.

There was no preparedness plan or strategy set by the GoL prior to the first case in country. The response was rather reactive than proactive, and the operational plan and strategy were set afterwards; but there was no proper preparedness strategy with risk anticipations, and capacities mapping.

Additionally, an inter-ministerial committee headed by General Mahmoud Al Asmar and Dr. Petra Khoury (the Prime Minister's Health Advisor) was created after the first case, even though the Communicable Disease Committee at the MOPH enhanced their meeting schedules and its members were active in their advisory roles. Some entities within the MOPH and related public institutions had experience in responding to previous pandemics such as H1N1. Indeed, the WHO had invested in training epidemiologists at the Epidemiological Surveillance Unit (ESU) at the MOPH in contact tracing and surveillance[146], which enabled them to swiftly adapt at the beginning of the pandemic, keeping the situation under control, until they were overwhelmed by the full opening of the Beirut Airport.

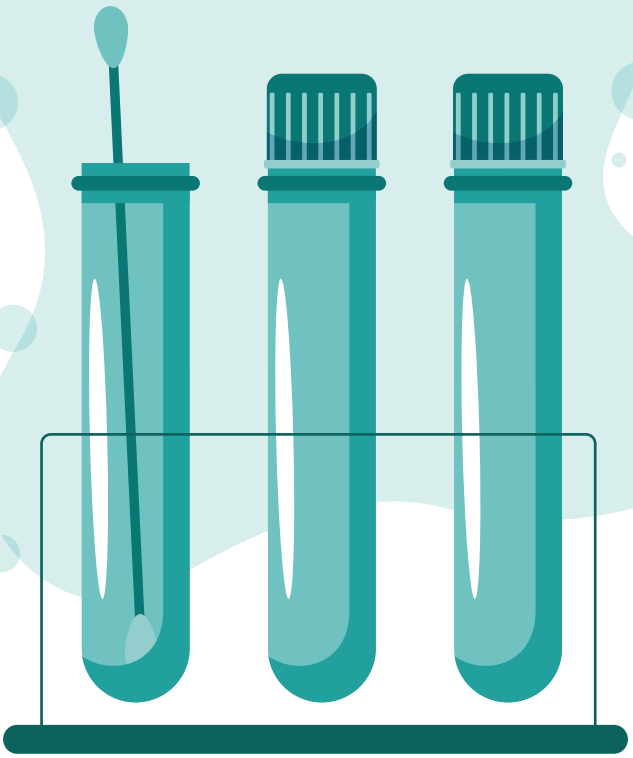
Also, the Rafic Hariri University Hospital (RHUH), which was the only hospital ready from February 2020, for PCR testing and inpatient COVID-19 care. Their labs and wards had the necessary equipment since the H1N1 pandemic[147]. Bearing the sole responsibility of COVID-19 cases at the beginning of the pandemic, was a burden on this public hospital, yet the first national lockdown (March–May 2020) allowed other public and private hospitals to establish COVID-19 units. It is worth mentioning that private hospitals were refusing to cooperate with the MOPH at the beginning of the pandemic mostly for financial reasons due to the currency devaluation.

For the first couple of months and despite the lack and delays in preparations, Lebanon was lucky enough to have contained the spread of the virus due to strict and evidence-based decision-making. This allowed enough time for the preparation of the health sector, from hospitals, to laboratories, isolation centers and health care workers. The decisions for total lockdowns were made based on available information on the spread of the virus. Yet, as seen later, the lack of vision to include social safety nets and economic measures rendered the lockdowns unsustainable. Many interviewed stakeholders agree that with the tools and resources Lebanon had, the toll of the pandemic was not very bad and better than many other countries. However, many lost lives and morbidities could have been prevented especially during the 2020-2021 Christmas and New Years Holidays[148], had it not been for the lobbying efforts of the Syndicate of Restaurant Owners with certain political parties. While it is understandable that the economic situation was dire and needed to be revived somehow, it was also a clear example of the political interference in scientific decision making, lack of transparency, and afterwards lack of accountability for all the lives lost.

PCR Testing

RHUH was the first center doing PCR testing, with a growing capacity, allowing for a total of 47 laboratories to have PCR testing during the first lockdown during March-May 2020, and a total of 80 laboratories afterwards[149],[150]. There was an accreditation mechanism, quality control and continuous training of human resources were established and implemented by the syndicate of owners of medical laboratories and the MoPH[151].

Lebanon was one of the few countries where PCR kits were either subsidized by the MOPH or donations by WHO and other entities, yet the citizen had to pay for their price that increased as the devaluation of the LPB went on. There is no clear reason as to why, laboratories report that the maintenance of the machines is challenging thus imposing fees[152], other would say that it was made this way for clientelist and political gains for the private sector, as most laboratories were either in private hospitals or privately owned. One stakeholder reported that the Agriculture Scientific Laboratories under the Ministry of Agriculture, would have been able to provide tests for free.



Case Study 1:

The Involvement of the Lebanese University in the COVID-19 Pandemic Response

The MoPH and the Lebanese University (LU) signed an agreement on the 11th of August 2020 that delegates to the LU performing PCR tests for all passengers coming from land and air borders. The PCR tests at the borders were part of the preparedness strategy to detect COVID-19 cases and isolate them as soon as possible. The agreed pricing was 50 USD for foreigners, 150,000 LBP for Arab Nationals and 100,000 LBP for Lebanese. On the 20th of October 2020, another triparty agreement was signed between MoPH, LU and the Directorate General of Civil Aviation (DGCA).

The agreement was for LU to still conduct the PCR for a 50 USD fee that the DGCA will pay either in USD or equivalent LBP at the market rate; 90% of the fees will be for LU and 10% for the logistics costs for the DGCA.

On the 18th of January 2022, there was another new agreement, between the MoPH, LU, and "U'mmal Organization"[3] (جمعيّة عمّال). The NGO would do the PCR tests at the airport and send it to the labs of LU. They would transfer the money to LU after accounting for all their expenses. The money kept for this NGO would go through their own account at Bank Bemo. On the 3rd of February 2022, a new agreement saw the light, between MoPH, LU, DGCA and "U'mmal Organization" (جمعيّة عمّال). The price of the PCR was lowered to 30 USD, divided as follows 15 USD to LU, 7.5 USD to "U'mmal Organization", 5 USD to the MoPH, and 2.2 USD for the airport as a contribution to the treasury of the employees of the airport.

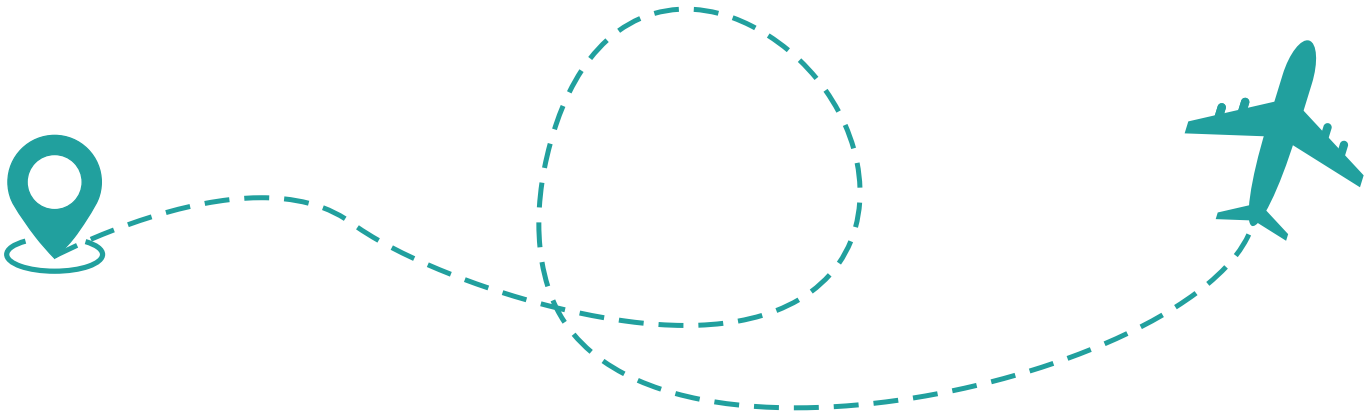
Many violations occurred in relation to conducting PCR, especially at the airport. According to the numbers from the Court of Accounts in Lebanon. From the 1st of October 2020 until the 10th of January 2022 the amount resulting from the PCR payments in the airport was 81,420,975 USD. From the 1st of October 2020 until the 31st of December 2021 the PCR payments on land borders are 12,517,075,000 LBP and 4, 650 USD. Until the 3rd of March, 20221 LU has been paid the following amounts only 27,916,740 USD cheque, 159,201,000 LBP cheque, 2,011,165,000 LBP cash, and 4,590 USD cash. These amounts are far from the total sum of money that was generated from the PCR payments as detailed above.

3 U'mmal Organization, is a non-governmental organization, founded in 2013, and it is a "platform for protecting the rights of the patient, by playing the role of mediator between them and service providers and public guarantee bodies. The association seeks to represent the patient, protect him, and defend his rights in the health system in Lebanon.

Additionally, Middle East Airlines[4] and Nakhal travel agency[5], transferred to MoPH from the 5th of May 2021 until the 12th of August, 2021; 538,410 USD to the account related to COVID-19 donations. Furthermore, after the 3rd of March 2021; Areeba transferred to LU 17,725,981,200 LBP cash and 4,470,429 USD cash. There was also 160,000 USD from the account of "U'mmal Organization" at BDL to the account of LU. There is still around 50 million USD due by the different airlines. This is because LU refuses now to receive the money in cheques as the amount was paid in fresh USD. These transactions could cover several violations, neglect and corrupt practices as follows:

1. Lack of monitoring from the Ministry of Finance.
2. Not signing contracts with the different airlines operating at the Rafik Hariri International Airport.
3. Not signing a contract with Areeba.
4. PCR amount at airport was always more expensive than the PCR inland (50 USD > 150,000-250,000 LBP).
5. Transfer of public money to the privately owned bank accounts.

There was no monitoring and accountability for the PCR operations conducted during the COVID-19 pandemic peak, leading to many infringements of laws and regulations, loss of public money, in addition to lawsuits between the different stakeholders related to this matter. This loss of public money could have been geared towards perhaps partially funding the COVID-19 awareness and vaccination campaign instead of taking loans with high interest rates from the World Bank amounting to 65 million dollars. The Court of Accounts in Lebanon ordered the airline companies to pay the amount in fresh USD to LU and MoPH. Despite this, nothing has been paid yet.



4 Middle East Airlines – Air Liban S.A.L., more commonly known as Middle East Airlines, is the national flag-carrier airline of Lebanon, with its head office in Beirut.
5 Created in 1959 and leading the Lebanese tourism industry since then.

National Vaccine Deployment Plan: An early action with big ambitions and missed opportunities

A COVID-19 National Coordinating Committee (CNCC) was established on 6 November 2020, for the successful planning, coordination and implementation of vaccination activities. On 23 November 2020, the MoPH announced that Pfizer/BioNTech vaccine will arrive in Lebanon by mid-February 2021, after conducting early negotiations with the company[153]. The National Vaccine Deployment Plan (NVDP) was adopted on 28 January 2021 in collaboration with the World Bank, WHO, UNHCR, UNICEF, UNRWA[154]. Throughout this report, the different phases of the vaccination campaign were detailed, as well as the different roles and responsibilities, as well contributions of the different stakeholders.

The CNCC was created early on, and took quick action, as soon as there were positive results from the clinical trials of different COVID-19 vaccines[155] and their emergency approval by the FDA[156] and EMA[157]. This was unlikely of the GoI, but came as a result of continuous failed lockdowns in September to November, backlash from the citizens demanding accountability, and panic from the government that they need to quickly act. The vaccination plan and campaign were marketed as made in Lebanon, as Lebanese scientistic and healthcare professionals came up with a vaccination plan that followed the best available guidelines, and the procurement of one of the best vaccines (Pfizer[158]). All of this was possible thanks to the loan from the WB, and Lebanon was the first country to receive such support. The quick actions of politicians aimed to give hope to the Lebanese population and restore some of the lost trust in government, yet these arrangements were not necessarily done without political interference, or without any ill-intention.

The process seemed quick, transparent, efficient, and accountable as politicians were under pressure to take rapid measures out of fear of how the pandemic will develop, whether it is to have a deal with the WB to finance the vaccination or to negotiate with vaccines companies.

Unfortunately, governance during the vaccination was only short-lived, and while it was certainly a success story at the beginning, this changed after some time. Indeed, the CNCC was celebrated for designing a campaign to reach all citizens in Lebanon- even though they were criticized for leaving out migrants and refugees at first[159]- based on scientific evidence as recommended by WHO. It was also a success, given that the Lebanese government was the first to obtain financial support from WB for its vaccination campaign despite the economic crisis, securing jabs for a good portion of the population. There was a consensus from the different stakeholders on this. The below couple of paragraphs will narrate the story of the vaccination campaign.

The aim of the NVDP was to achieve high immunization levels in the community ≥ 80 percent[160]. The timeline to achieve this is not specified in the report itself, yet there is evidence that the Ministry of Public Health back then was marketing for a 70% vaccination rate by end of 2021[161], and later on this was changed to 2022 in different WB reports.

The WB was the main financial supporter of GoL to initiate the COVID-19 vaccination under the Lebanon Health Resilience Project[162]. More details on this financial support are detailed below in the section "World Bank Loans" detailed below in the section related to financing the pandemic response.

The MoPH also secured approximately $3 million that were available in the Ministry's account at BDL and that were transferred in previous years from an old-WB loan. The disbursement of this fund followed the World Bank disbursement procedures. It is not clear which WB loan this is.

There are different sources as to what vaccine deals were done and what was received. Initially, in the NVDP, there were two main agreements to purchase the vaccines mentioned[163]. First, the main contract with Pfizer to secure 2.1 million doses for 1,350,000 individuals (with a two-dose regimen) or 15 percent of the total population. Then the "Committed Purchase Agreement" with the COVAX Facility[6] to procure 2.73 million doses of COVID-19 vaccines for 1.36 million individuals (with a two-dose regimen), or 20 percent of the total population residing in the country (both citizens and non-citizens) for 18 million USD.

The government made a down payment to the COVAX Facility through UNICEF, which ended up supplying 1.9 million doses of vaccines[164], using the budget allocated for routine vaccinations. The MoPH has also allocated funds from its budget to cover a portion of the remaining payment to the COVAX facility[165].

As such, initially, while the aim of the vaccination plan is to cover 70% of the population, it was only buying vaccines for 35% of the population, from mixed funding sources, showing that there would be reliance on the international community to once again support the government. The problem here is not only the WB loan, but also the purchase through COVAX[166], and apparently deterring funds from the UNICEF routine vaccination budget, which Lebanon is in need for.

Low- and middle-income countries with a Gross National Income (GNI) per capita under 4,000 USD, and other WB International Development Association eligible economies, benefited from a program called Advance Market Commitment (AMC) that would allow countries to receive vaccines for 20 percent of their population funded by high income countries. The list included 92 countries, but not Lebanon. At that time Lebanon was still considered an upper-middle income country, despite the severe financial and economic crises that it was going through, thus not allowing it to have the vaccines for free through COVAX.

The deal with COVAX was made as if Lebanon is a self-financing country similar to high income countries such as Canada or Germany[167]. It is unclear as to why the government went with this deal, especially that it costs more than the one struck with Pfizer. The original deal with COVAX **was to pay 28.8 million USD for 2.73 million doses of the AstraZeneca vaccine at 10.55 USD per dose** as any other self-financing country, i.e a high-income country. While the initial deal with Pfizer stood at around **8.5 USD per dose, for the 2.1 million doses bought at 18 million USD.**

6 COVAX is the vaccines pillar of the Access to COVID-19 Tools (ACT) Accelerator. The ACT Accelerator is a ground-breaking global collaboration to accelerate the development, production, and equitable access to COVID-19 tests, treatments, and vaccines. COVAX is co-led by the Coalition for Epidemic Preparedness Innovations (CEPI), Gavi and the World Health Organization (WHO), alongside key delivery partner UNICEF.

Perhaps, Lebanon could have gotten 600,000 more doses if it only had a one deal with Pfizer and paid the same amount of 18+28.8 (46.8) millions USD[168]. Why did the GoL negotiate two different contracts with different pricing, was it to get different types of vaccines? Or was it coerced to participate in COVAX? Or was it to have as many vaccines being sent to Lebanon to speed up the vaccination? In fact, there were many delays in vaccines delivery and COVAX did not end up delivering the needed number of vaccines as initially agreed (Table 2), failing in its mission not only in Lebanon but globally[169]. Hence, there is ambiguity into how much the GoL ended up paying for COVAX and if it was able to negotiate any good price.

On the 16th of January, 2021, law no 211 to "Regulate the Emergency Use of Medical Products to Combat the COVID-19 Pandemic" was adopted[170]. The law was drafted on the request of Pfizer to go ahead with signing the deal, to protect them from any lawsuits. It shields manufacturers, healthcare providers, pharmacists, marketing certificate holders, and distributors of COVID-19 vaccines from legal liability for injuries associated with the development, management or use of the vaccines (except in cases of serious injuries or death caused by intentional misconduct).

Aside from serious injuries or death arising from intentional misconduct, individuals will have only one recourse to seek compensation for injuries related to the COVID-19 vaccine, which will be presented to a specialized scientific/medical committee to be established by the MoPH, and to be compensated from a fund established by the GoL[171].

Furthermore, the vaccines were exempted from customs and taxes under Decree No. 7445. Customs and port authorities, as well as all relevant entities, were directed to work together to facilitate customs clearance in order to speed up the importation of COVID-19-related medical products[172].

On the 17th of January 2021, and amid one of the worst surges in COVID-19 cases, the GoL signed a Manufacturing and Supply Agreement with Pfizer, to purchase 1.5 million doses for 750,000 individuals[173] was subsequently amended (twice) to include additional doses and modify the delivery schedule.

In total, as of June 2, 2021, the GoL has contracted 3.25 million doses from Pfizer for 39 million USD[174], covering 24 percent of the total population with two doses all of which were financed by LHRP funds (Table 2), and 2.75 million of which were already delivered to the country[175].

Conflicting information is present in the MoPH, and WB reports as well as the press, showing the lack of easy access to data, thus lack transparency, and attempts to hinder accountability. The purchase of 1.5 million doses and then the final 3.25 million doses, are noted in the WB "Project Appraisal Document" for the "Strengthening Lebanon's Covid-19 Response Project"[176] published on 16 May 2022.

Whereas the 2.1 million is noted in the NVDP dated 28, January, 2021[177] and press releases documenting this matter around 17-18 January, 2021[178]. Lawmakers were quoted mentioning an 18 USD per dose for the deal[179],[180] ,while in the article published in the Public Source it was calculated to be 8.5 USD per dose (mentioned above)[181], and finally when accounting for all the doses and total paid amount, the dose **would be at an average of 12 USD**[7] (Table 2).

Those numbers make more sense given that AstraZeneca was selling its vaccine for non-profit and lower than Pfizer, as low as 3 USD per dose for COVAX funded countries[182],[183] and a maximum of 7 USD as reported by Uganda[184]. During the pandemic, the years 2020-2021, Pfizer was charging high income countries around 15.50-19.50 USD per dose, middle income countries between 10-11 USD per dose, and low-income countries as low as 6.75 USD per dose[185].

It is uncertain how much Lebanon was in a position to negotiate the deal with Pfizer, given that it started the negotiations early on, did a lot of compromises when it comes to the law 211, and made sure to have the necessary cold chain in place for the Pfizer vaccine. And it is unclear if the amount that Lebanon paid was equal during both ratifications of the contracts with Pfizer. Regardless, there is a positive outcome from this deal that provided the biggest number of doses to the country, which was having a vaccine very effective against the different variants of COVID-19[186] in spite of the compounded crises. This was one of the few successes during the pandemic response.

On the 28th of January, 2021, a digital platform "COVAX" was launched to register for the vaccination[187]. Behind the effort were the IMPACT team at the CI. A case study of this platform is presented in Case Study 2.

In parallel, starting in February 2021, the MOPH, and the Ministry of Information with the support of WHO, UNICEF, UNESCO and UNDP worked on a media and communication strategy for the COVID-19 vaccination campaign[188] to combat the infodemic circulating at the time.

The vaccination campaign launched on 14 February 2021 with healthcare workers and elderly, after receiving the first batch of 28,500 doses of Pfizer vaccines on 13 February, 2021[189]. This date coincided with the gradual ease of the national lockdown mentioned above due to the surge in cases after the 2020-2021 Christmas and New Year's holidays of the Beta variant. The vaccination was monitored by the WB through a third party being the IFRC[190], which published weekly reports[191].

On 22 and 23 February, 2021 a week after the start of the vaccination campaign, violations were of the guidelines of the national plans occurred when 16 Members of the Parliament and then the president and members of the president's team were inoculated, bypassing the set rules for the vaccinations[192].

7 This number has not been confirmed by any stakeholder

The incident was heavily criticized by the WB with warning of suspending the funding, and led the resignation of a member of the CNCC[193], and the almost resignation of its chair[194].

There were weekly deliveries of the Pfizer vaccine afterwards (Table 2), with the first batch of AstraZeneca from COVAX reaching Lebanon on 24 March, 2021[195]. The GoL had to rely on the private sector[196] and donations (Table 2) to cover a big portion of the population, and speed up the vaccination rate given the delays in the delivery of the already booked doses.
Not all vaccinations provided by the private sector were for free, and many citizens ended up paying a high price to get their doses. This drives inequity and demonstrate that the early successes of the vaccination campaign were only sort lived, as the private sector has to always account for the pitfalls of the public sector. Besides, as some doses were provided for a fee, it is not clear how much its procurement cost and if its price was fair at all. It started with a batch of 50,000 Sputnik vaccines doses getting to Lebanon on 26 March, 2021[197]. The two doses cost 38 USD, with additional fees to cover hospital fees.

The plan was to receive about 1 million doses of Sputnik[198], yet the available data on the agreements made with the manufacturer of Sputnik was to get 155,000 doses. The available data on doses of vaccines received by April 2022, was only 135,000 (Table 2).

On 16 April 2021, it was announced that 8 universities signed an agreement with Pfizer through the MoPH to get a total of 410,000 vaccines doses divided amongst them. The total number of doses provided through this agreement was 750,000, and the rest will be spared for the syndicates, professional orders and other private companies[199]. Those doses will be delivered for free throughout the summer of 2021 to have all university staff and students (and their relatives in some cases) vaccinated by Fall 2021 to go back to in person classes.

Additionally, another private company imported the Pfizer vaccine, administering it for a fee of 24 USD for the two doses[200]. Political leaders and parties, as well as municipalities, played also a role in the vaccination campaign by getting jabs for their constituents for free or for a fee. While this was an essential move to increase the intake of vaccines, it also showed the constantly existing parallel system of private versus public sector, as well as the toxic politicization that stands in the way of any reform, and collective actions happening at public institutions for the greater good of all residents in Lebanon, the numbers of vaccines received without interference or approval of the MoPH is uncertain.

Direct or COVAX donations for the vaccines came from different embassies, and donors. China donated about 400,000 doses of Sinopharm[201],[202], the US donated around 600,000 doses of Moderna and J&J[203], and France donated 500,000 doses of Pfizer[204]. These donations are reflected in Table 2.

The vaccination campaign can be deemed successful to an extent yet mired with several challenges. The GoL did a tremendous effort to get the best available vaccines as early as possible given the financial, operational and logistical limitations. Deployment challenges at the beginning of the vaccination campaign included an insufficient supply of vaccines, mainly linked to delays in delivery of vaccines and to global supply constraints.

After targeting only high-risk individuals (older adults and those with underlying conditions), the vaccination eligibility criteria were expanded to include children aged 12 years and above, and booster shots were recommended to all adults 18 years of age and older who received their second dose 5 months prior. These changes increased the supply needs for vaccines.

The deployment plan was also faced with significant levels of hesitancy among populations residing in Lebanon. Reasons behind hesitancy include safety concerns, mistrust in government-led initiatives, complacency towards the pandemic, in addition to hesitancy specific to certain brands. This was counter-acted with many vaccines' marathons, and awareness campaigns[205,206] .

Even though the national plan currently allows to receive a vaccine on walk-in basis, access barriers were also identified mainly linked to difficulties navigating the vaccination process, especially with regards to pre-registration and challenges in accessing vaccination sites[207].

After all these efforts, there is currently (mid-April) 71.2% of people living in Lebanon registered on the platform, 50.4% of people in Lebanon have received the first dose of the COVID-19 vaccine, and 44.4% the second dose[208]. This is far from the 70% target that the government had put to reach by end of 2022. This can demonstrate the inherent lack of trust of the community in policy makers, as a big portion of the population did not follow the guidelines for vaccination.

The IMPACT open data platform shows that there is a total of 5,617,420 doses of vaccines administered until mid-April, with a total of 4,687,581 Pfizer doses[209]. It seems that there are about 2.6 million doses that arrived to Lebanon not dispensed, and about another 2.8 million doses yet to arrive. This comparison might be outdated as the IMPACT data is from April 2023, while the status of the vaccines doses dates from April 2022 (Table 2). There are not available updated numbers on any additional donation or arrival of doses as the MoPH stopped publishing this data mid-vaccination campaign in a blow to the transparency principles that it promised at the start of it.

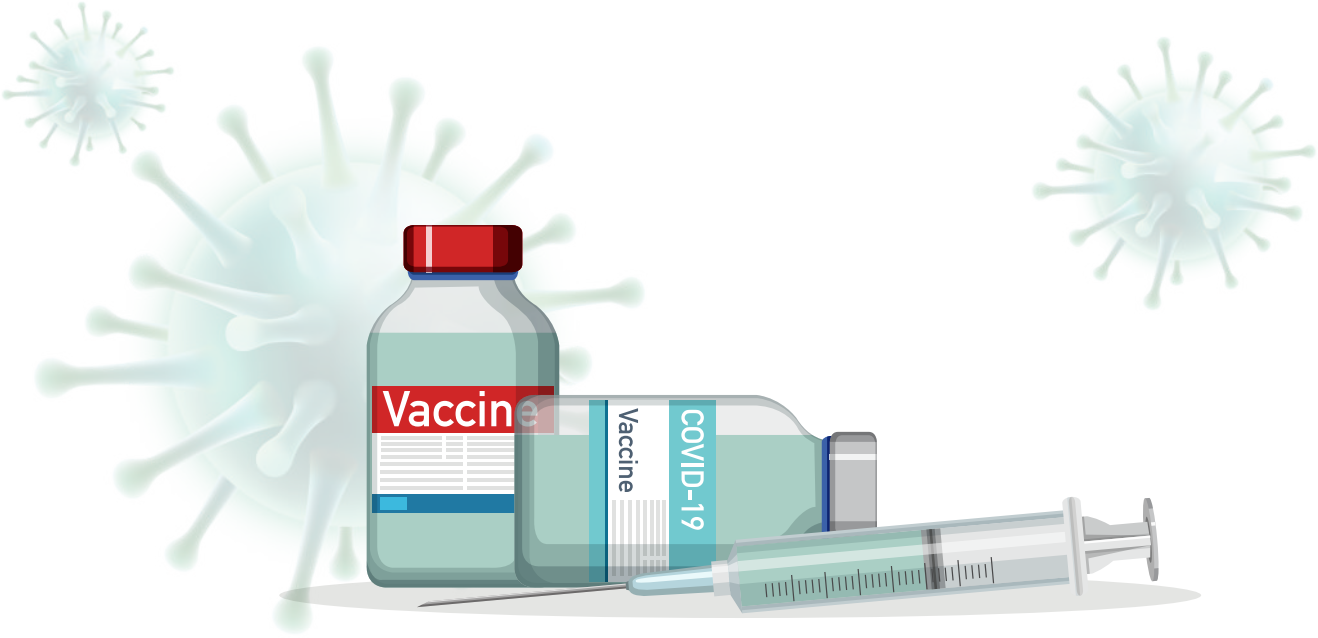


Table 2: Overview of Lebanon's purchase and delivery of vaccines

Source of Financing	Population targeted		Vaccines		# of Doses (million)	WB VAC Status of the Vaccine	Contract Status	Vaccines Delivered to Lebanon	
	%	# (million)	Source	Name				Name	Doses
IBRD	23.8	1,626	Direct procurement	Pfizer	3.25	Eligible	Signed	Pfizer	2,751,840
Private	5.5	0.376	Direct procurement	Pfizer	0.751	Eligible	Received in full	Pfizer	751,140
Other	10.5	0.713	Donation	Pfizer	1.427	Eligible	Signed	Pfizer	1,286,570
Other	2.2	0.15	Donation through COVAX	Pfizer	299,520	Eligible	Signed	Pfizer	299,520
GoL	20	1.365	COVAX	Pfizer	2.73	Eligible	Signed	Pfizer	246,870
				Astrazeneca		Eligible	Signed	Astrazeneca	292,800
Other	3.3	0.226	Donation through COVAX	Astrazeneca	451,200	Eligible	Signed	Pfizer	451,200
GoL	0.4	0.027	Direct procurement	Astrazeneca	0.0547	Eligible	Received in full	Astrazeneca	54,700
Other	0.7	0.05	Donation	Astrazeneca	0.1	Eligible	Received in full	Astrazeneca	100,000
Private	0.6	0.04	Direct procurement	Sputnik V	0.08	Not Eligible	Received in full	Sputnik V	80,000
Other	0.6	0.038	Donation	Sputnik V	0.075	Not Eligible	TBD	Sputnik V	55,000
Other	5.8	0.395	Donation	Sinopharm	0.79	Eligible	Received in full	Sinopharm	790,000
Other	5.2	0.353	Donation	Moderna	0.707	Eligible	Received in full	Moderna	706,940
Other	4.9	0.336	Donation through COVAX	Janssen	336,000	Eligible	Signed	Janssen	336,000
National Total	**83.4**	**5.694**			**11.053**				**8.203 M**

Case Study 2: The Impact Platform[8]

The Inter-Ministerial and Municipal Platform for Assessment Coordination and Tracking (IMPACT) platform hosted by the Central Inspection (CI) Bureau[211] lead by Judge Georges Attieh was the national platform for COVID-19 vaccines pre-registration and vaccination[212]. Initially created to digitalize the government's audit exercise, the platform provides CI inspectors as well as citizens with data related to the administrative, financial, engineering, education, health, agricultural, and environmental inspectorates[213].

The CI is the oversight body over public administrations in Lebanon, created in 1959, its jurisdiction is to monitor the work of public institutions to make sure they are doing their jobs and deeds for the good of the citizens[214]. In October 2019, CI obtained funding from the British Embassy to create a digital platform to facilitate monitoring of its inspectors, for better transparency, accountability and governance. When the pandemic started, the work of the inspectors was heavily burdened as they could not be on the field, spearheading the work on this e-Governance platform.

CI offered their support to the Prime Minister's office, with the idea that they could support in having a platform that could coordinate the work of municipalities at the frontline. With the private company Siren[215] contracted to create the platform CI and MoIM started their collaboration.

The creation of IMPACT was part of the reforms that the cabinet of Prime Minister Hassan Diab created, Decree No. 26 dated April 23, 2020. The collaboration between CI and MoIM was fruitful on monitoring but also coordinating the work of the municipalities during the pandemic. It supported having a unified response and being able to monitor in real time what was happening on the field, and then quickly intervening without the need to actually be physically present (This would have been a very difficult task given than there are more than 1000 municipalities.

This allowed for quicker response during the pandemic, and for better evidence-based decision making as through the platform municipalities were able to first log their needs in terms of isolation centers, medical equipment, PPEs, but also the number of cases, deaths, by demographics. It gave a clearer idea to decision makers in the COVDI-19 inter-ministerial committee to have proper decisions being taken at municipality levels during the September-November 2021 lockdown series. It facilitated the auditing work of the CI inspectors and the effectiveness of the MoIM work by making sure all municipalities were following the needed measures, and by double checking the numbers between the IMPACT platform and the MoPH data.

Other stakeholders were involved in this platform, the LRC and ICRC were directly supporting the municipalities. It was a team effort, with high efficiency as problems were spotted in real time and recommendations and actions immediately performed.

8 The case study is based on the stakeholder interviews

A more citizen-oriented platform saw the light starting in October 2020 with the new series of lockdowns, the Inter-Ministerial committee request from IMPACT and the CI their support in having a system that would allow citizens to have permission to go out during the full lockdown which allowed for monitoring crowds in closed areas[216]. The platform was created in a record time, and the work was done in collaboration with the DRM who supported the hotline and ISF who were entrusted in tracking the activities on the ground and ensure compliance with the lockdown.

There were 14 million requests in 5 months and 2 million calls to the hotline. For the first time in Lebanon citizens used a digital tool to communicate with the government, and for the most part they had to comply with this measure that would foster respect of the law and discipline, and restore trust in the GoL at a critical time. Public perception of the platform was rather positive by residents and the teams at IMPACT were very proactive in their work[217].

During the negotiations with the WB to fund the vaccines, it became clear that to be able to get the vaccine, traceability, equity, and transparency must be part of the vaccination plan, and their recommendation was to check if the IMPACT team is able to provide a solution. This suggestion came at a critical time during the negotiations, whereby the GoL was racing to get the WB loan approved to be able to move forward with their Pfizer deal. As such the MoPH, IMPACT, and the concerned COVID-19 committees started working on the platform. The request and then decision to create the "COVAX'" platform came last minute, as the GoL had seldom digitized any system, let alone plan for pandemic response. It was a reactive measure as before.

The IMPACT team had very little time to develop it, yet were able to come through. On the 28th of January 2021, "COVAX" was officially launched to register for the vaccination[218]. It relied on an innovative approach for data transparency based on the digitalization of vaccination registration and tracking through IMPACT[219]. People would register on the platform, receive their code, and then when their turn came for vaccination as per the guidelines of the NVDP, a message was sent to them to select a date and center for the vaccine. Then once they got their vaccination, an automated digital certificate was generated. The process happened for the second dose and third dose as well. Clinicians had also a role to play by updating the vaccination status.

The oversight of the vaccination campaign was built in, citizens received their appointments as per the guidelines of the of the NVDP, there was no private invitation being sent in the application, it was an algorithm. The latter was refined as the process moved forward. The data was published in real time on the website of the IMPACT platform[220], as such everyone could track the vaccination process and see for themselves if the NVDP was being respected. Moreover, the adverse effect for vaccines data could be taken from the platform, and this supported their study in Lebanon for the first time[221].

There were digital literacy concerns addressed through having municipalities support in the registration of residents who could not do so. The CI continued to play the role of the oversight body, drafting reports, and denouncing any infringement to the guidelines of the NVDP.

Accountability and transparency were at the forefront of this process. There was a lot of walk-ins at first as hospital were finding themselves with extra doses left at the end of the day, the CI published a report denouncing the hospitals that delivered up to 15,000 vaccine doses taken without appointment, i.e outside the system.

There was also the case of people registering multiple times with different phone numbers, with incredibility on adding fictional chronic diseases to get vaccine appointments earlier on, the IMPACT team was able to control this through ameliorating their machine learning at detecting better duplications and then rejecting the request when needed.

The digital tool facilitated the rule of law, transparency and accountability, as well as efficiency in the vaccination process. The culmination of this system was when citizens were able to have a digital certificate for their vaccination, without the need to have approval from different administrations within the Lebanese government. It was again a first for the GoL. This process was later on approved by EU to be equivalent to an EU digital vaccine certificate[222]. A great success for the IMPACT team and the CI, which was seen as a beacon of hope for accountability and transparency amid the collapse of the country and mishaps of the GoL.

One downside of the platform was that there was no integration of the digital tracking system for the vaccine doses as this was managed by the MoPH. This could have added an additional layer of transparency to the vaccination campaign to trace the when, where and how of the different vaccines doses that were getting to Lebanon through the MoPH.

The digitization of system introduced virtuous qualities to a system that had almost none. The platform gathered a lot of support from many citizens would enjoyed a smooth interaction and process with a government entity for a change. Additionally, many public servants championed the idea and supported the platform as well. The CI worked to ensure the principles of governance were being respected to the point where they were fought for their work within government and out of it[223],[224]. The team is currently working on the social safety net programs funded by the WB. As many hurdles are being put in their route, the IMPACT team and the CI are currently being sidelined.

Financial Governance during the COVID-19 Pandemic

World Bank Loans

There are two main loans that were mentioned in the MoPH[225] and the WB[226],[227], publicly available documents, and then confirmed by the stakeholders interviewed. Both loans are from the World Bank to be directly implemented by the MoPH.

The reallocations of the Lebanon Health Resilience Project

The Lebanon Health Resilience Project (LHRP) was approved on the 26th of June 2017[228], for 95.8 million USD contribution from the International Bank for Reconstruction and Development and 24.2 million USD from the Global Concessional Financing Facility[229]. The project's main objectives were to strengthen the Primary Health Care Centers part of the MoPH network through providing universal healthcare coverage for vulnerable Lebanese and Syrian Refugees; expanding the provision of health care services in public hospitals; and strengthening the capacity of the MoPH to ensure the effective and efficient administration, implementation and monitoring of project activities[230].

The original project design had three main components: (i) Scale up the scope and capacity of the PHC UHC program (US$76.5 million); (ii) Provision of health care services in public hospitals (US$36.4 million); and (iii) Strengthen project management and monitoring (US$7.1 million).

The parliament approved the loan, and the agreement was signed in 2018, (law 89 on the 10th of October 2018). The loan has to be repaid as low interest loan over the next 23 years. The project had delays in starting the implementation, allowing for all the money to be available during the COVID-19 pandemic. The MoPH requested to have reallocations of this grant to support the preparedness and readiness of the healthcare sector and its response by mobilizing resources to equip additional public hospitals with critically needed medical equipment, and strengthened risk communication to the population.

The first reallocation for the response to the pandemic of **40 million USD** was approved on the 15th of March 2020[231]. This sum is to be reimbursed with 31 million with high interest and 8 million as low interest. The Project Development Objective (PDO) was revised as "to increase access to quality healthcare services to Lebanese living in poverty and displaced Syrians in Lebanon and to strengthen the Government's capacity to respond to COVID-19". A new component was added "Component 4: Strengthen capacity to respond to COVID-19", which was funded from the reallocations of components 1, 2, and 3. Table 3 shows how the resources were divided during the different phases of the LHRP loan, showing the reallocations for the different components.

The restructuring was done to support the GoL in three main areas: 1) Surveillance and case detection, 2) Case management and protection of health workers, and 3) Multisectoral response to support multisectoral activities, including operating command rooms at the central and regional levels and the implementation of risk communications and community engagement campaigns[232].

This amount helped procure critically needed goods and equipment to 45 public and private hospitals and provided up to 180 ICU beds and their equipment[233]. The restructuring prioritizes fast-track emergency procurement of required medical goods and services through collaboration with UN agencies who have prompt and streamlined access to supply chains.

As such, WHO and UNOPS were contracted by the MoPH using the WB's standard agreement for UN agencies to procure the required equipment and supplies[234]. These included PPEs, 60 ventilators, 10 PCR machines and testing kits. In addition, 50 ICU were equipped with ICU beds and their associated equipment including vital signs monitors, syringe pumps, suction pumps, infusion pumps, defibrillators, and 12 ECG machines[235]. The MoPH bought buying 70 additional ventilators from private firms following a bidding process[236].

Additionally, the WB was covering the bills of COVID-19 patients taking the place of the MoPH as the last resort insurer, until January 2022 financial coverage was provided to 14,527 COVID-19 related hospital bills[237]. As per the internal policies of the WB to monitor the project implementation, there are weekly meetings with the MoPH and supervision missions. An independent Third-Party Administrator (TPA) was recruited to verify COVID-19 hospitalization bills, checking their compliance with the WB criteria, before their reimbursement.

The MOPH public report for the reallocation of this fund describes that the **40 million USD** divided as follows to cover the settlement or procurement of (i) Materials for about **28 million USD** (ii) Salaries of health team's nurses and doctors, (iii) Hospital bills for patients for about **2 million USD** and (iv) Training for about **1 million USD.** The High Relief Council was set to purchase needs to fight COVID-19 for an amount of **10 million USD.**

Table 2: Overview of Lebanon's purchase and delivery of vaccines (as of April 11, 2022)[210]

Components	Original Budget allocation-2017	Budget allocation 1- March 2020	Budget allocation 2- Jan 2021
	USD million		
Components 1: Scale up the scope and capacity of the PHC UHC program	76.5	51.24	33.24
Components 2: Provision of health care services in public hospitals	36.4	23.52	23.52
Components 3: Strengthen project management and monitoring	7.1 million	5	5
Components 4: Strengthen capacity to respond to COVID-19		40	58
Total	**120**	**119.76**	**119.76**

In January 2021, **another 34 million USD** were reallocated to support purchasing vaccines for over 2 million individuals[238]. In fact, as of January 2022 a total of 3.25 million doses of vaccines were purchased with LHRP funds[239]. The reallocation included an additional **18 million USD** from component 1 to component 4 and adding a sub-component to the 4th component related to the COVID-19 vaccine, while reallocating **34 million USD** from the already reallocated 40 million USD[240](Table 3).

Out of those **34 million USD, 25 million USD** were allocated for vaccine purchase and **9 million USD** for selected vaccine deployment activities[241]. It is not clear what objective the **18 million USD** reallocation served or if it was part of the **34 million USD.**

In preparation for the vaccine deployment, GoL with the support of the WB and partners, conducted the COVID-19 vaccine readiness assessment, established a National COVID-19 Vaccine Committee, and prepared a draft of the NVDP. The plan has all the key elements recommended by the WHO and represents a central part of Lebanon's vaccination readiness.

The plan also include key readiness actions, namely: the development of the sub-plan for vaccine deployment; the most critical regulatory actions for vaccine rollout; the development of an online system for pre-registration of eligible priority groups (IMPACT platform); the development and dissemination of Standard Operating Procedures for vaccine storage, distribution and delivery; training and supervision of vaccinators and ensuring grievance reporting mechanisms related to COVID-19 vaccination. A public communication campaign was launched to provide the population with information on eligibility, vaccination sites, timing, vaccine safety and efficacy[242].

A final restructuring occurred in May 2022, for the procurement of an additional 1 million dose of vaccines. The total amount disbursed from the reallocation by January 31, 2022 was 70 million USD[9,243], and the total amount reallocated for the COVID-19 pandemic was 87 million USD as reported during our interview with WB stakeholders, yet there is no official documents showing this.

The Strengthening Lebanon's COVID-19 Response Project

The MoPH requested a new loan from the WB early 2022 as the LHRP financing could not meet the need for vaccines given the financial limitation of the GoL to meet the increasing health care needs. The "Strengthening Lebanon's COVID-19 Response Project" was created to finance further purchase and deployment of equitable COVID-19 vaccines and needed supplies and activities to support the GoL COVID-19 response[244].

The project supported the response to the COVID-19 outbreak by increasing the capacity of the health care system and improving the prevention of COVID-19 infection by increasing the percentage of the vaccinated population. The main reasons the MoPH and GOL justified having this[245] was that the vaccination target in Lebanon of vaccinating 70% of the total population by the end of 2022[10] has not been met, and the GoL is facing severe impediments to meet the vaccination and the health care demand.

As of March 11, 2022, 32.18% of the population only was fully vaccinated with 2 doses or more for COVID-19 and 4.81% partly vaccinated[246]. This project allowed for the purchase and deployment of COVID-19 vaccines and their respective accessories from sources that meet the World Bank's Vaccine Approval Criteria.

9 There is no financial audit for the year 2022 to verify this claim
10 This target is not found in the NVDP, the main goal of the report was to reach 80% immunity by end of 2021 and not 2022

The project also supported the COVID-19 case detection and management at the level of the treatment centers. It was approved in May 2022[247], and signed on the 28th of October, 2022, through law 703[248]. It has a budget of 29 million USD (translated to 25 million as per Ministry of Finance Budget). There are 22.95 million USD provided by the WB and the rest by non-WB Group financing agencies such as the Concessional Financing Facility (2.05 million USD) and IBRD Fund for Innovative GPG Solutions (4 million USD)[249]. The loan is until 2025, encompassing the following three components. Moreover, the grant has a close to return all non-spent money to the Lebanese Government Treasury at the end of the project.

- *Component 1 - COVID-19 vaccines and supplies (US$ 11.5M): This component supports the purchase of COVID-19 vaccines and related deployment activities.*
  - *Subcomponent 1.1: Procurement of Vaccines: (US$ 10.2M):* This subcomponent supports the procurement of (i) COVID-19 vaccine doses that meet the World Bank's VAC and (ii) relevant vaccination supplies (diluents, syringes, etc.) to meet Lebanon's vaccination needs, in accordance with the prioritization and eligibility criteria of the NCVDP.
  - *Subcomponent 1.2: Vaccine deployment (US$ 1.3M): This subcomponent supports* relevant deployment activities, including inter alia: (i) behavior change communications to increase vaccine awareness and reduce vaccine hesitancy; (ii) mobile vaccination units to vaccinate hard-to-reach populations (e.g. in remote areas); (iii) large-scale vaccination marathons to improve vaccine uptake; (iv) operational costs of vaccination sites; (v) support to cold chain and other vaccine-related logistics.
- *Component 2 - COVID-19 detection and case management (US$ 11M):* This component supports COVID-19 detection and case management activities. This may include, inter alia: (i) payment of COVID-19 treatment bills to eligible hospitals, using provider payment methods as agreed with the World Bank; (ii) procurement of pharmaceuticals, equipment and supplies needed for the detection and case management of COVID-19; (iii) capacity building and technical assistance in COVID-19 detection and case management; iv) equipment to support COVID-19 response in public hospitals.

- *Component 3 - Project Management, Monitoring and Evaluation (M&E) and Additional Support (US$ 6.5M$). This component has 2 subcomponents:*

    - *Subcomponent 3.1: Project Management and M&E (2.5M $):* This component finances project management activities, which include: (i) Financial Management, ii) procurement and due diligences; iii) environmental and social requirements; and (ii) monitoring and evaluation. This component also finances the Third-Party Monitoring Agency (TPMA) required to ensure transparency, and fair and equitable vaccine deployment, with emphasis on the WB financed vaccines as well as the third-party monitoring of the COVID-19 treatment bills. TPMA's is contracted by the Project Management Unit (PMU), under the MoPH, in accordance with WB's guidelines and procedures.

    - *Subcomponent 3.2: System Strengthening (4M $):* This subcomponent offers support and developments of activities aimed at strengthening the health system in critical areas such as health information systems, public health surveillance capacity, testing and laboratories, monitoring and evaluation, supply and logistics management capacity, and provision of equipment in public hospitals. This subcomponent also finances the procurement of energy-efficient solutions (e.g. cold-chain or solar panels) to help ensure continued clean energy supply for functioning of equipment critical for the management of COVID-19 in public hospitals.

This loan was approved by parliament after almost 2 years since the launch of the COVID-19 vaccination campaign, while the MoPH started planning for it early 2022. This leads us to question the objectives it serves, by the time it was entered into force the pandemic nearly ended and a large portion of the population was fully vaccinated, in addition to why is the GoL still asking for money, specifically a long term loan, for the COVID-19 vaccination, given that the vaccination campaign is not in an emergency phase anymore, and few vaccines are being provided.

The questions arise whether this loan is to cover other expenses? And why go through with it, when spending from the LHRP for COVID-19 is not over yet, and there is still budget there. Additionally, the project took about 5 months to be approved by parliament, whereby the COVID-19 situation had changed, the 70% set target was never reached, and there was a new outbreak, Cholera returning to Lebanon after about 20 years of being eradicated. Until today the money of the loan was not disbursed nor implementation started, and there are negotiations between the MoPH and WB to change of its components.

Supporting Lebanon's Covid-19 Vaccination for Vulnerable Groups

More resources were mobilized by the WB to help close the gap in vaccination for refugees in Lebanon. In December 2021, a Recipient Executed Trust Fund (RETF) project "Supporting Lebanon's Covid-19 Vaccination for Vulnerable Groups (P176778)" for US$3 million was approved by the WB, funded by the Health Emergency Preparedness and Response Trust Fund (HEPRTF).

The project supports COVID-19 vaccine registration and deployment, as well as COVID-19 response for refugee populations and their host communities in Lebanon, in addition to the rollout of COVID-19 vaccines in areas with high concentration of refugees as well as implement activities to improve case detection and case management among refugee and host populations. It is implemented by the Lebanese Red Cross (LRC), a humanitarian Non-Governmental Organization (NGO) headquartered in Beirut with strong experience and outreach in the country[250]. As it was the first time the LRC receives a grant from the WB, there were a lot of preparations and documents to have ready before the implementation of the project, which took a lot of time. There has been delays in the implementation of the activities and currently the project is being restructured.

Tracking spending

There is no publicly available information on how the money of the LHRP was spent on the MoPH website, there are project reports with mentioning of general spending, yet no budget is available.

At the beginning of the vaccination campaign weekly reports on number of vaccines doses arriving to Lebanon were available, yet this was discontinued, and the total amount of funds spent on vaccinations or hospitalizations was never revealed. There is, however, procurement reports published on the WB website[251] showing the spending per budget line, a yearly financial audit statement[252], contracts information[253] and other reports summarizing money spent and items purchased[254].

The latest report for procurement is from April 2023[255] and the latest external financial audit is for the year 2021[256] and there is only one report for 2020[257]. These reports are a step forward in increasing transparency and data sharing into the spendings on the pandemic response and would allow for the detection of loopholes.

Until now, some budget lines pertaining to component 4 are still under implementation or pending implementation, waiting for the signature of the WB. GoL through MoPH spent double the amount (around 39 million USD, while it planned for 18 million) that was planned for vaccines, and while this was for the good of the population, it questions how the MoPH had planned for the vaccination in the first place and when it purchased more and more vaccines, knowing that it did not reach its goal of vaccinating 80% of the population by the end of 2021 as mentioned repeatedly by the Minister of Public Health back then[258] (later it was changed to 70% by end of 2022).

The first contract with Pfizer was 18 million USD ($8.5 USD per dose) for 2.1 million doses[259], later on, it was amended to pay a total of 39 million USD for 3.25 million doses[260] bought by April 2022 (Table 2).

Additionally, it is not clear from these statements how much was disbursed from this loan to cover hospitalizations fees. The contracted TPA is GlobeMed, which is being paid 990,766 USD to check the hospital bills and report back to WB on their due diligence and compliance[261]. It is worth mentioning that all public hospitals and many private hospitals benefitted from equipment being purchased under this loan including PPEs, ventilators, hospital beds, negative pressure units., etc.

Ministry of Public Health Budget

The government budget is a mirror of the strategic goals on health, financial, social and economic policies they issue for a given time period. Similarly, the budget for each ministry should represent the different policies to be enacted and the goals to be attained. It should also leave room for any occurring emergencies in case they were to occur. The COVID-19 pandemic started early on in 2020, and as such it should have been factored in the 2020 and 2021 budgets since the MoPH had generated a COVID-19 strategy. Looking at Table 4, we could see little changes when it comes to the differences in the different budget lines from 2019 to 2021, despite a raging pandemic, that increased the cost of healthcare and compromised access to care.

As a general conclusion, it is seen that the MoPH budget did not account for the spending of the pandemic, or might have gotten extra funding such as grants and loans not included in their budget, compromising transparency and accountability.

The budget line related to “laboratories” only constitute 0.04% in 2019, and 0.03% in 2020 and 2021 of the budget. This shows that the testing for COVID-19 strains was done mainly in the private sector. Similarly, the budget line related to “disease detection” constituted 0.04% of the budget over the years, while COVID-19 detection through PCR was a main expense in the response, however, it was also mainly done through the private sector.

The budget line on “Prevention” had the same amount from 2019 to 2021, with small fluctuations when it comes to its percentage from the total budget. Nevertheless, prevention remains a main component of pandemic preparedness, and this was not seen in the expenses of 2020, although it was the first year of the pandemic. In 2021’s expenses, there was a sharp increase from 1,80 billion LPB to 42, 99 billion LBP in expenses. This show that, perhaps, all expenses related to prevention were added in 2021 only, and that potentially none of the grants and donations given for COVID-19 were geared nor used for this purpose.

When it comes to hospitalizations, the services for private hospitals constitute the biggest share from the budget with 65% of the total budget. As for the expenses for hospitalizations in the private hospitals, it increased in 2020 to 66% of the total expenses and then decreased again in 2021. A similar trend was seen for the hospitalization expenses for the public sector, with a 3.11% peak in 2020. These trends reflect the need for hospital beds during the pandemic.

It should be noted that for the hospitalizations in the public sector the expenses were higher than the set budget for all 3 years, while it was only higher in 2020 for private sector hospitalizations.

For the "primary care and maternity clinics" a peak in expenses of 108, 82 billion LBP in 2021 was noted while it was below 20 billion LBP in 2019 and 2020. Perhaps this might be due to the higher demand in primary care given the financial and economic meltdown in the country.

One of the main causes that led to the influx in allocated budgets is the currency devaluation; as Lebanon imports medical equipment and medicine in USD which have increased in value against the Lebanese lira, which in turn forced the government to increase its budget in Lebanese liras to be able to maintain the minimum threshold of health services, same as in all other sectors; which means that the additional budget may in fact be for less services and not for more healthcare.

There are two budget lines that aren't clear "Other public health services" and "Not classified health". The first have very minimal expenses compared to the set budget, while the second has a budget more than a quarter of the total budget and with expenses being greater than the set budget. This raises questions as to which activities are included in this budget line.

Table 4: Budget and Expenses for the Ministry of Public Health in 2019-2021 in billions of Lebanese Pounds

	Budget	Expense	Budget	Expense	Budget	Expense
Budget line	**2019**	**2019**	**2020**	**2020**	**2021**	**2021**
Laboratories	0,30	0.07	0.18	0.08	0.18	0.08
General services for public hospitalization	14,70	15,19	10,53	21,96	10,53	14,16
General services for private hospitalization	475,00	397,06	445,50	468,33	445,50	422,07
Specialized hospital services	1,35		1,36	0.09	1,35	
Primary Care Centers and Maternity clinics	12,23	16,63	12,23	10,54	12,23	108,82
Prevention	1,73	0,46	1,74	1,80	1,73	42,99
Disease detection	0.28	0,08	0,28	0.05	0,28	0.05
Other public health services	13,59	1,83	13,30	0.60	13,29	7,70
Not classified-Health	211,20	251,80	195,61	202,69	195,50	214,47
Total	**730,38**	**683,83**	**680,73**	**706,13**	**680,59**	**810,34**

Table 5: Percentage of the Budget and Expenses for the Ministry of Public Health in 2019-2021

	Budget	Expense	Budget	Expense	Budget	Expense
Budget line	**2019**	**2019**	**2020**	**2020**	**2021**	**2021**
Laboratories	0,04%	0.01%	0.03%	0.01%	0.03%	0.01%
General services for public hospitalization	2,01%	2,33%	1,55%	3,11%	1,55%	1,75%
General services for private hospitalization	65,03%	58,06%	65,44%	66,32%	65,46%	52,09%
Specialized hospital services	0,18%	0,00%	0,20%	0.01%	0,20%	0,00%
Primary Care Centers and Maternity clinics	1,67%	2,43%	1,80%	1,49%	1,80%	13,43%
Prevention	0,24%	0,07%	0,26%	0.25%	0,25%	5,31%
Disease detection	0,04%	0,01%	0,04%	0,01%	0,04%	0,01%
Other public health services	1,86%	0,27%	1,95%	0,09%	1,95%	0,95%
Not classified-Health	28,92%	36.82%	28,74%	28,74%	28,73%	26,47%
Total	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**	**100,00%**

The report of the Court of Accounts

In Lebanon, the Court of Accounts (CoA), is establish and regulated through Legislative Decree No. 82/83[262], in its Article 1, the decree stipulates that "The Court of Accounts is an administrative court responsible for the financial judiciary. Its mission is to supervise public funds and funds deposited in the treasury by:

- Monitoring the use of these funds and whether this use is in line with the laws and regulations in force.
- Determining the validity and legality of the transactions and accounts.
- Prosecuting those responsible for violating the laws and regulations.

The Court of Accounts is administratively linked to the Prime Minister, and its headquarters is in Beirut".

Establishing a Supreme Audit Institution[263], such as the CoA, is crucial to control public spending, provided that the institution is granted the independence needed to monitor public administrations and institutions. to be able to play a major role in the country's accountability system.

In February 2023, the CoA published a report, auditing the monetary donations to the GoL for the time period 1997-2022. The report provides that during the COVID-19 pandemic the MoPH benefited from donations in three currencies, amounting to 2,842,875,937 LPB, 10,749,190.50 USD, and 2,149.37 Euros as detailed in Table 6. Three sub-accounts in different currencies (LBP, USD, and euros) were opened at BDL under the account number 36, which is the general accounts for donations and funds, under the name of the Ministry of Finance[264] detailed above.

Table 6: Ministry of Finance - Donations account to for the COVID-19 pandemic (within account 36)

Date	Currency	Debit	Credit	Balance
16/03/2020				0.00
31/12/1021	**LBP**	2,321,532,810.00	2,842,875,937.00	521,343,127.00
16/03/2020				0.00
31/12/1021	**USD**	9,835,974.00	10,749,190.50	958,216.50
16/03/2020				0.00
31/12/1021	**Euros**	2,190	2,194.37	4.37

Source: The Audit Bureau, a special report on the issue of donations between legislation and reality, No. 2-2023, dated February 13, 2023, Presidency of the Council of Ministers - Lebanon. p. 46.

Table 7: Donations and funds accounts opened within the treasury accounts

Account Name	Account #	Opening Date	Currency
وزارة المالية حساب تبرعات لمكافحة كورونا Ministry of Finance Account for COVID-19 donations	700361885	17/3/2020	**USD**
			Euro
			LBP

Donated funds should be included in the government budget, i.e. within the state's funds, yet the law permits the allocation of some expenses for specific purposes if the donation is conditional on achieving a specific goal, provided that the expenditures related to the conditional donation, such as donations given to the Ministry of Public Health for COVID-19 pandemic, are implemented in accordance with the conditions of the donors, specified in the contract and the applicable legal provisions.

It is obligatory for any entity entrusted with the donation to present the budget to show how they spend the received funds[265]. The question arises as to "How were these donations accepted, and how were they recorded in private bank accounts and not within the state or ministries' budgets?". The acceptance of donations given directly to public administrations by legal and real persons, whether they are cash, or in kind, must be through a decree based on the proposal of the competent minister whose ministry will directly disburse the fund and the Minister of Finance if their value does not exceed 250 million LBP[266].

The Public Accounting Law requires the Ministry of Finance to prepare a quarterly budget of all donations received and submit it to the Council of Ministers for reference. The funds and donations given to the different public administrations, institutions, councils, and bodies, etc., should go through the audit done by the Court of Accounts[267] and should be included in the revenues section of the budget[268]. However, from the MOPH budget in tables 3 and 4 it is not clear if these donations have been included, and it is clear that there was no in revenues on the contrary there was a decrease, which points out that the donations were actually not accounted for as it should.

On top of that, the cash and in-kind donations given to the MoPH for the COVID-19 pandemic were not accepted by decrees, instead they were recorded in a temporary account for imports (48101)[269]. This is done as the MoPH is still waiting for the decrees to open the accounts officially. To bypass this and spend the funds, the MoPH had apparently opened a private account in a private bank (Bank Med) to collect the donations, and pay the healthcare companies for PPEs, vaccines and other equipment that it procured.

This clearly contradicts the law which requires state institutions to have accounts for donations within the accounts of the Lebanese treasury. Furthermore, the CoA, could not access any information of the flow of funds through this account, raising many questions as to what was the amounts received, and how were they disbursed?

In addition, there was an account at BDL for the MoPH where private pharmaceutical companies would transfer money to it, to then purchase COVID-19 vaccines for them, profiting from perhaps the favorable exchange rates and facilities they had at BDL compared to private banks. The MoPH violated the law as private companies are not allowed to use state accounts at BDL without Ministry of Finance's knowledge.

Spending from the donated funds must be subject to the supervision of the Ministry of Finance in accordance with the rules set by the Public Accounting Law and its amendments. The Liquidity Department at the Ministry of Finance should prepare a report, every 6 months, showing the flow of funds within the accounts, especially the expenses. Yet this was not the case for the COVID-19 donations, as they were considered private donations for a specific purpose as mentioned above, thus not all criteria apply to them; which allows for spending these funds under the supervision of the MoPH and not the Ministry of Finance. Nonetheless, all spending should be monitored by the CoA as well as the specific donor[270]. This leads us to the conclusion that the Ministry of Finance does not have enough information about private accounts opened for state institutions at BDL.

Another stream used to bypass monitoring and auditing was having MoPH and related institutions benefit from the High Relief Commission to purchase medical supplies and equipment for the pandemic, from the sub-account that was opened in the BDL under the name of "the High Relief Commission - the purchase of medical supplies and equipment for COVID-19" that had a ceiling of 20 million USD[271]. The balance of the sub-account is currently indebted in the amount of 3,893,589 USD paid by BDL for expenses made by the MoPH with invoices sent to the Higher Relief Commission. The latter requested BDL to pay it from the specific amount, awaiting to be paid back at a later stage by the MoPH.

The CoA considered that the transfers and the manner in which they were made violated the principles of managing public funds in accordance with the Public Accounting Law and removed these operations from the framework of control.

Other Types of Financial Support from the UN and Other International Organizations
It is not possible to determine the specific amount of funds allocated from UN agencies to support the GoL, MoPH and related institutions in managing the pandemic response. Most of their support was in kind donations, or direct disbursement of fund to their partners. There are no public documents on the spending of the UN agencies, and none of those interviewed were able to share this information directly.

There is, however, monitoring reports showing how the money was spent. This puts into question how the funds were expended during the pandemic, knowing that they might not have been directly disbursed to the MoPH or other ministries, but used to rehabilitate and equip public and private hospitals, support in managing the pandemic among the most vulnerable in Lebanon and support communication strategies.

UN agencies have their own auditing, monitoring and evaluation systems internally for their projects and their beneficiaries and externally for their donors, yet it would be virtuous to have transparency and accountability towards the residents of Lebanon. All UN agencies were part of the main stakeholders being consulted for COVID-19 pandemic decisions as they had main roles to play on the field. The GoL relied heavily on them as they filled many gaps in the response, when it comes to human resources, materials, equipment, and technical expertise. In addition, all donation – in-cash or in-kind – when received by the GoL they become public funds and/or public property and, therefore, transparency and accountability is required.

The 2021 annual WHO report[272], shows that WHO-Lebanon received about 80 million USD for 2020-2021 to support the country in the already set programs for those years (influenza surveillance, …) and the different crises it was going through (pandemic, Beirut Port Blast. Also, there are the details of the in-kind support of WHO to Lebanon, training more than 3000 health staff in infection prevention and control, case management and rapid response, recruiting more than 545 nurses and financing them during the pandemic to fill the healthcare workforce gaps in 12 public hospitals, covering the hospitalizations for 942 COVID-19 patients, to donating medical and laboratory equipment (ICU beds, PCR tests, PCR machines, refrigerators and freezers…) and PPEs to different institutions among other types of support related to funding research, awareness campaigns, technical expertise, facilitating procurement of medical equipment and PPEs, etc.[273]. WHO also provided monetary subsidies for hospitals during the vaccination strategy, which helped them to their vaccine centers running.

On the other hand, UNHCR, the co-lead for the health working group, published a 2021 report on the COVID-19 response[274], their main mandate is to support refugees and vulnerable Lebanese. Through their partners they provided awareness sessions to more than 500,000 people, established rapid response teams in 1,311 cadasters, distributed more than 400,000 hygiene kits, set 4 isolation centers in refugee areas, and supported 9 municipal isolation centers in different areas in Lebanon. They supported the expansion of public hospitals by donating hospital beds, ICU beds, and dialysis beds for RHUH, Tripoli, Saida, Halba, Baabda, Machghara and Baalback governmental hospitals. The agency also covered the COVID-19 tests and treatment for 549 and 479 refugees respectively[275].

Alternatively, UNICEF supported in media campaigns and risk and communication strategy during the pandemic, co-leading the RCCE group with WHO. The agency teamed up with the Ministry of Information to develop health educational, and awareness materials for social and mainstream media to counteract fake news and infodemic. Furthermore, UNICEF supported GoL institutions, with more than 200 healthcare facilities receiving medical supplies[276] equipment, PPEs, as well as syringes, and freezers for different vaccination sites[277]. For the year 2021, UNICEF appealed for 68.4 million USD, of which they received 48 million USD[278].

Moreover, international humanitarian organizations did not take part of this study, as such we could not determine the extent of their support to governmental agencies, knowing many of them also worked on equipping hospitals, and supporting in vaccination. While the researchers of this study understand that financial information might be private, it is important to acknowledge that good governance principles require disclosing of sources of support to government and public institutions, which ensure that public interest is maintained. There were other types of direct and indirect (through COVAX for example) support for donations, funds, supplies from different embassies and programs, such as China, Japan, and EU countries among others.

Furthermore, some interviewed public hospitals mentioned that they received private donations or in-kind donations from private donors. None of this data was publicly shared, citing that it is confidential data, and that the MoPH learned about it. There were some exceptions as some hospitals, such as the Elias Hrawi Governmental Hospital, published on their Facebook page[279] the different in kind and in-cash donations they received.

CONCLUSIONS AND RECOMMENDATIONS

The GoL was dependent on the support from the WB in addition to UN agencies, and international and local humanitarian organizations, as well as political entities during the pandemic. If it was not for their support financially, in kind donations, human resources and expertise, the GoL and the MoPH would not have been able to respond to the pandemic.

The GoL was under pressure to respond given the crises and how fast the pandemic was spreading. At the same time, they had to negotiate with international donors as they had their own criteria.

It is clear that this is an unsustainable way of responding to any future pandemic, as it is unsure of how much the international community and donors could support Lebanon in the future.

Corruption, injustice, and inaction could lead into severe implications when the next pandemic hit. It is these practices that led – at the very least – to the confusion and mismanagement of the COVID-19 pandemic response. There were, indeed, enormous and sincere efforts and actions in place to respond to the pandemic during a progressively worsening economic and financial situation, however, this revealed the vulnerability, gaps and needs of the healthcare system in Lebanon including epidemiologic surveillance, genomic surveillance, integrated and concerted data sharing, diagnostic capacity, community mobilization and risk communication .

GoL needs to evaluate its response and start putting protocols in place to address and counter any future crises and pandemics, ramping up the national capacity of the different institutions and agencies that should participate in the response. In fact, some stakeholders mentioned that a workshop occurred to discuss the lessons learned and steps forward after the pandemic, yet there were no further actions taken.

Table 8 summarizes the main key points of this study. The final evaluation was about summarizing the main events of the pandemic response enacted by the GoL, the MoPH and related institutions, through the main components of each governance principle.
The classification is from yes (1 points), partial (0.5 point) and none/ambiguous (0 points), with a justification on what happened.

The score for the pandemic response governance, which is about the response and management of the pandemic is 11 points out of 27 sub-indicators of governance, which is 41% of good governance practices.

The highest score was for the integrity principle, with 3 points out of 5 indicators. This might seem peculiar, yet the fact that health policies were somewhat in tune with international guidelines and regulations supported the evidence-based decision making, in addition to having renowned independent experts on many committees trying to push for adequate decisions.

The score for the financial governance of the response, which is about the governance around the financial and donations sources of the pandemic is 4 points out of 20 sub-indicators of governance, which is 20% of good governance practices.

The highest score was for the leadership principle, with 1.5 points out of 2 indicators. The MoPH and GoL took the lead in the response to the pandemic. They were able to secure financial resources, funds, and support for the healthcare sector to be able to do the bare minimum in the response; yet when it comes to transparency and accountability they failed to fully comply with the current laws and regulations.

Proper governance measures occurring during the response, the efforts towards accountability, transparency and governance in general were in silos and small to offset the usual practices. While government institutions, public servants and some donors working on the pandemic would assert that Lebanon responded well to the pandemic given the context, many independent experts and academics disagree.

In fact, the problem is actually the trust in any government led response, as it is knowing to be mired with corruption, clientelism, politicization and misconduct. Even though there were efforts and good practices. Having governance in health policies and health financing is not to be dissociated from having governance in policy making in general, adopting a whole system approach. If there are no reforms occurring on the GoL level, no small reform or change occurring on health policy making level would be enough to reach good governance, and thus optimal health outcomes for the population.

Table 8: Evaluating the governance of the COVID-19 pandemic in Lebanon

Governance principles		Main conclusions on the Lebanese government response	Main conclusions on the financial response
Accountability *Pandemic Response governance:* Yes = 1 Partial = 3 None = 1 *Financial Governance:* Yes = 0 Partial = 3 None = 1 NA = 1	Stakeholders responsible for decision making	**Partial:** There was no one leader or spokesperson of the response given the various committees, the decision-making process was fragmented and even the different committees or their members were not always in agreements amongst themselves. No one could and was held responsible for any decisions taken that fared with negative outcomes. Despite some backlash faced by citizens, there was never an apology or acknowledgement of making a bad decision. Regardless, credit would be given credit for good decision making, such as the first wave of the pandemic (March 2020) and the NVDP. The IMPACT platform was able to show responsibility of different stakeholders when infringing the guidelines of the NVDP.	**Partial:** The MoPH is mostly credited for disbursing funds during the pandemic, in addition to in kind donations and support from UN agencies, humanitarian organizations and the international community directly to the GoL and its related institutions.
	Stakeholders held accountable for their decisions	**None:** No stakeholder was held accountable for their taking decisions, lack of decisions and preparedness or breaches to any guidelines.	**None:** No stakeholder was held accountable for loopholes in spending the funds, loans, and donations (if any accountability process occurred, it is not public).
	Outcomes of decisions making	**Partial:** It was not clear what were the outcomes or metrics for the decisions being taken during the pandemic. Was it the ICU beds, deaths, number of infections, economic measures? For the NVDP the objective was to inoculate 70% of the population. There were also other outcomes set by donors agencies yet it is clear	**Partial:** There were spending outcomes put in place by the WB. For other types of donations, the outcomes were not shared.
	Mechanisms in place to monitor the outputs and outcomes of the decisions making	**Partial:** It is most likely that decision and policy makers did not have mechanisms in place to measures specific outputs and outcomes of the lockdowns response, as it was unclear what these were to begin with. IMPACT was a tool to monitor the vaccination campaign. The WB contracted a TPMA to also monitor the vaccination campaign. Many donors have published monitoring and evaluation reports on their support to Lebanon.	**Partial:** The WB has auditing reports on the loans. The Court of Accounts published a report as well. There were no reports for Ministries or Prime Minister's office on their spending during the pandemic of the different loans and funds. Many donors do not have financial information shared.
	Feedback and complaint mechanisms	**Yes:**	NA

		The MoPH created many hotlines during the pandemic to receive questions and feedback was also channeled. A Feedback mechanism tool for the experience in hospitals was created with the IMPACT team during the pandemic.	
Leadership *Pandemic Response governance:* Yes = 0 Partial = 3 None = 1 *Financial Governance:* Yes = 1 Partial = 1 None = 0 NA = 2	Inclusion of various stakeholders in health policy making process	**Partial:** There was a multisectoral collaboration through the inter-ministerial committee, and the creation of various sub-committees, yet this ended up in a fragmented response, leaving out many from the decision-making process such as many independent scientists, local authorities, the community, and many professional associations who had to impose their presence.	NA
	Promote collaboration and cooperation among different levels of government and stakeholders	**Partial:** Promoting collaboration took time as the inter-ministerial committee was not quickly created, additionally there was fragmentation and power struggle for decision making.	**Yes:** The MoPH was the main body disbursing the funds to support public hospitals and some private hospitals, or donors were supporting public institutions directly. There was also the army and security bodies supporting in distributing the aid.
	Prioritize the needs of the citizens over personal or political interests	**None:** There political and economic interference in decision making. The economical needs and lobbying of certain syndicates and groups (example restaurants) is not to be considered to put the economic needs of a small group of people when endangering a whole nation.	**Partial:** The funds, loans and donations that were disbursed were for the public good as they supported a government that had no money to spend on the pandemic. There are anecdotes that some money was disbursed with personal and political interests.
	Encourage innovation and the use of technology in governance practices	**Partial:** The GoL tried their best to use innovation during the response, from contact tracing, to having live dashboards, the IMPACT platform, and the COVAX platform among others. These solutions were not always championed and encouraged to be adopted by the public.	NA

Integrity *Pandemic Response governance:* Yes = 1 Partial = 4 None = 0 *Financial Governance:* Yes = 0 Partial = 0 None = 3 NA = 1	Health policies are developed transparently and with public input Decision making was evidence based (linking evidence to policy making)	**Partial:** For the lockdown decisions: How decisions and policies were made was not clear and few were evidence based. For the NVDP there was a better link between evidence and policy making as it followed international guidelines, practices and lessons learned from other countries.	**None:** As funding was ad-hoc for most, linking evidence to policy making and planning for a budget is rather difficult. Even for the NVDP that was planned, the original spent budget on vaccines was changed.
	Healthcare providers and policymakers are held accountable for ethical violations, such as conflicts of interest or misuse of public funds	**Partial:** While there could be code of conduct and conflict of interest regulations in place for most there was lack of accountability, while there were many anecdotes of having ethical violations, and even during the breach of the vaccination campaign. One exception is when the laboratory at Zahle Hospital had questionable PCR test results, the head and team of the lab were replaced and being held accountable in justice. This was one incident, yet not widely mediatized, which points out that other incidents might have occurred yet not heard of.	**None:** As per the report of the Court of account it was clear that there was violation in transferring money and managing some funds, yet so far there no information if anyone was held accountable.
	Healthcare policies are evaluated and updated regularly to reflect changing health needs and priorities	**Partial:** During the pandemic the health policies whether for lockdown or vaccinations were updated, yet there not always to attend to health needs, but mostly to political and economic interference.	NA
	Healthcare policies are implemented in a way that protects patient privacy and confidentiality	**Yes:** The data collected during the pandemic was published without identifiers, and the IMPACT platform assured respecting the GDPR regulations.	NA

Stewardship *Pandemic Response governance:* Yes = 0 Partial = 3 None = 1 *Financial Governance:* Yes = 0 Partial = 0 None = 2 NA = 1 Ambiguous = 1	Healthcare resources are used efficiently and effectively to meet the health needs of the population	**Partial:** The strict lockdown during the first phase and the quick preparations of RHUH allowed the other actors in the healthcare sector to prepare for the next waves, keeping in mind that most time these were reactive measures. This permitted to use the available resources efficiently. However, this did not limit the exodus of healthcare professionals, being under paid, being tired and for hospitals to overflow with patients.	**Ambiguous:** Financial resources were not all openly shared, and there is evidence that they could have been used better. Additionally, there is evidence of some resources not used in due time such as the field hospitals donated.
	Policies are sustainable and not overly burdensome to future generations	**Partial:** This cannot be fully determined, there is evidence that the pandemic created additional health morbidities and mortality. The best policy would have been to eliminate the virus worldwide. It is still not clear if the virus will have an effect on future generations or if it will become more virulent.	**None:** The policies for the financing of the pandemic response are not sustainable and will be cumbersome for the generations to come. The WB financing are both loans, one which is still has not started. As such this shows that a good portion of the MoPH and the healthcare sector rely on this funding to complete projects and attend to the needs of the population. Additionally, the other part of the funding the pandemic were donations, which again are not sustainable as aid could decrease or stop at any point. Financial reforms are not taking place to ensure sustainability and independence of financial resources.
	Policies are designed to address the root causes of health inequities and improve health outcomes for all populations	**Partial:** Some policies addressed the root cause of the pandemic, and aimed to improve health outcomes such as the first strict lockdown or the vaccination campaign that were addressed to all the populations, yet other policies did not take into consideration the inequities in the population and this would be one of the reasons why many did not succeed.	NA
	Healthcare policies are aligned with broader social and economic policies to promote health and well-being	**None:** There was no preparedness plan and the measures being taken were under pressure and reactive. Their aim was to have better outcome yet there were never aligned with other social and economic policies, each set of policies were being put in siloes despite having the inter-ministerial committee.	**None:** The main aim was to find funds for the healthcare policies ignoring the broader social and economic repercussions of having loans and relying strictly on donations. Then came funding for the social safety net that was also a loan from the WB.

Transparency *Pandemic Response governance:* Yes = 0 Partial = 4 None = 1 NA = 1 *Financial Governance:* Yes = 0 Partial = 0 None = 5 NA = 1	Clear information being shared on measures being taken/ sources and amount of funding (communication strategy)	**Partial:** There was no designated spokesperson of the GoL communicating clearly on the different measures being taken. There were too many stakeholders communicating and publishing press releases.	**None:** There was no clear information communicated by the GoL on the WB loans and other financial support to steer the pandemic response. There was some information shared by WB, UN agencies and other donors.
	Healthcare information is accurate and accessible to the public	**Partial:** There were too many stakeholders sharing data and health information during the pandemic, and many websites publishing notes and communication products, that it might have been confusing for the public. The IMPACT platform had publicly shared through its dashboard the evolution of the vaccination campaign.	NA
	Clear information being publicly shared on spending	NA	**None:** There was no clear information communicated by the GoL or MoPH on the spending of the WB loans and other financial support to steer the pandemic response. There was information shared by WB.
	Clear information being publicly shared on allocation of sources	**Partial:** The multitude of actors put some ambiguity on the allocation of tasks and resources, as there was duplication of work at some point.	**None:** There was no clear information communicated by the GoL or MoPH on the allocations of the WB or other funds and in-kind donations on the different healthcare providers, hospitals...etc.
	Data shared in a machine-readable format	**Partial:** Pandemic data shared by MoPH, WHO, DRM was not in a machine-readable format. The IMPACT platform shared data in machine readable format that could be used for further analysis by the public.	**None:** The GoL and MoPH share no information on the financing and spending of the WB loans and other funds and donations.
	Declaration of conflict of interest	**None:** There were not clear declaration of conflict of interests. Anecdotal evidence exists that some breaches might have occurred.	**None:** There were not clear declaration of conflict of interests publicly when doing the procurement for the different suppliers. Anecdotal evidence exists that some breaches might have occurred.

Effectiveness *Pandemic Response governance:* Yes = 0 Partial = 1 None = 2 Ambiguous = 1 *Financial Governance:* Yes = 0 Partial = 1 None = 0 NA = 1 Ambiguous = 2	Resources were allocated effectively to prevent the spread of COVID-19 and provide adequate care to those infected with the virus	**Ambiguous:** The allocation of human resources to doing different tasks was ambiguous, and as GoL and MoPH are under staffed they had to rely on volunteers, LRC staff and volunteers, human resource backed by WHO, UN agencies, and other humanitarian actors.	**Ambiguous:** There is no clear indication how resources of funds and WB loans were allocated to be able to make a decision on this indicator.
	Policies were implemented in a timely and efficient manner to prevent the spread of COVID-19 and mitigate its impact on the population	**Partial:** At the beginning of the pandemic quick action was taken to limit the spread of the virus, yet as the country could not sustain a total lockdown for many months. Reopening it, and surrendering to political and economic lobbyist ended up in increase of cases, and the subsequent lockdowns were not timely neither effective in lowering the number of cases and deaths, until the vaccination campaign. The policies and actions were made under pressure.	**Partial:** The GoL and MoPH had no financial plan in place for when a health crisis would hit, they were lucky the international community through UN agencies and other organizations supported Lebanon in timely manner to be able to respond to the pandemic. Additionally, they were also lucky in having the negotiations with WB quickly put in process to be able to reallocate funds and move forward with an early deal with Pfizer. The policies and actions were made under pressure.
	Policies were evaluated regularly to determine their effectiveness and identify areas for improvement	**None:** There was no public evaluation of the pandemic response done by the GoL or MoPH. There was a workshop conducted by MoPH and WHO on the lessons learned during the pandemic, yet no information was publicly shared on it.	**Ambiguous:** It is unclear if the GoL and MoPH evaluate their financial policies and budgets.
	Outcomes reached	**None:** As it was unclear what were the outcome of the lockdowns as it is difficult to measure if any outcome was reached. As for the vaccination campaign the outcome was not reached.	NA

ANNEXES

Annex 1: Questionnaires

Main questionnaire for Donors, Stakeholders at MoPH, parliament, and Public hospitals

This questionnaire guide is destined for stakeholders is the public and private sectors who took part whether on a strategic or medical level in containing the COVID-19 pandemic in Lebanon.
There are different sections catering for the different types of Stakeholders involved in the financial COVID-19.

Section 1: Introduction and Consent — القسم ١: المقدمة والموافقة

Hello, my name is Ghinwa Hayek, I will be conducting the interview with you today. I would like to remind you that the:

1) This interview is confidential and anonymous. When we share results from it, it will not include your name or any details that could identify you.

2) Participation is voluntary, you can choose not to answer any or all of the questions, and you have the freedom to withdraw at any time. In case you are uncomfortable answering certain questions you can refuse to answer. There is no right or wrong answer.

3) The interview will take about 45 minutes.

1. **Would you like to participate?**
   - Yes ---> Continue
   - No ---> end with Thank you for your time. Can you kindly refer us to another colleague?

مرحبًا ، اسمي غنوة حايك سأجري المقابلة معك.
أود أن أذكرك بأن:

١) هذه المقابلة سرية ومجهولة المصدر. عندما نشارك نتائج منه ، فلن يتضمن اسمك أو أي تفاصيل يمكن أن تحدد هويتك.

٢) المشاركة طوعية ، يمكنك اختيار عدم الإجابة على أي من الأسئلة أو جميعها ، ولك حرية الانسحاب في أي وقت. في حالة عدم ارتياحك للإجابة على أسئلة معينة ، يمكنك رفض الإجابة. ليس هناك جواب صحيح أو خاطئ.

٣) ستستغرق المقابلة حوالي ٤٥ دقيقة.

١. **هل ترغب في المشاركة؟**
   - نعم ---› متابعة
   - لا ---› اختتم بشكرًا لك على وقتك". هل يمكنك أن تحيلنا إلى زميل آخر؟

Section 2: Pre-questionnaire — القسم ٢: التمهيد للاستبيان

2. Name of interviewer: _____
3. Date of Interview: dd/mm/yyyy _____
4. Name of interviewee: _____
5. Profession/Current Position: _____
6. Role during the COVID-19 pandemic: _____
7. Sector:
   - o Public sector (example: governmental institutions)
   - o Private sector
   - o Donors (example: World Bank)
   - o UN Agencies (UNICEF, WHO…)
   - o Humanitarian sector (ICRC, MSF….)

٢. اسم المحاور: _____

٣. تاريخ المقابلة: اليوم / الشهر / السنة: _____

٤. اسم الشخص الذي تمت مقابلته: _____

٥. المهنة / المنصب الحالي: _____

٦. الدور أثناء جائحة كرونا: _____

٧. القطاع:

- o القطاع العام (مثال: المؤسسات الحكومية)
- o القطاع الخاص
- o الجهات المانحة (مثال: البنك الدولي)
- o وكالات الأمم المتحدة (اليونيسف ، منظمة الصحة العالمية ...)
- o القطاع الإنساني (اللجنة الدولية للصليب الأحمر ، منظمة أطباء بلا حدود ...)

Section 3: Questionnaire — القسم ٣: الاستبيان

Part I: Preparedness planning and response (questions about readiness for the pandemic, and plans)

Governance Indicators in this section: Transparency, Stewardship, Effectiveness, Leadership, Inclusion

The below questions are to be asked for all stakeholders- Medical stakeholders and selected governance stakeholders (example: donors such as WB, UNICEF, UNHCR…).

1. Did you/the organization contribute to the emergency and preparedness strategy set by the MoPH and the Lebanese government in 2020 for COVID-19?

- o Yes
- o No, why? Skip question 3 unless the person is representing an organization

2. Did you/the organization receive the final copy of this plan?

- o Yes Date: _____
- o No

3. For organizations only: Was the plan circulated to the various departments within the organization?
   - Yes
   - No, why?

4. Did you/the organization contribute in updating the COVID-19 strategy over the past two years?
   - Yes
   - No, why?

5. What did you/the organization think about the COVID-19 original preparedness plan and its updates (Feedback/opinion)?

_____

6. What would you/the organization change about the COVID-19 original preparedness plan and its updates? _____

7. Did you/the organization contribute to the COVID-19 vaccine plan?
   - Yes
   - No, why? Skip question 9 unless the person is representing an organization.

8. When did the organization/you receive the final copy of the COVID-19 vaccine plan?
   - Received Date: _____
   - Not received

9. For organizations only, was the vaccine plan circulated to the various departments within the organization?
   - Yes _____
   - No, why?

10. What did you/the organization think about the COVID-19 vaccine plan? (Feedback/opinion)

_____

11. What would you/the organization change about the COVID-19 vaccine plan?

_____

12. What do you think of the process that the MOPH and government of Lebanon took and followed to respond to the COVID-19 pandemic? (Probe: preparedness and vaccines strategies and plans)

_____

13. Do you think the MOPH was transparent and timely in the different decisions it took during the COVID-19 pandemic?

_____

14. Do you think the MOPH committed to publicly publish all its decisions during the COVID-19 pandemic in accordance with the provisions of the Right to Access Information Law?

_____

يجب طرح الأسئلة التالية على الجميع- القطاع الطبي والجهات المانحة مثل البنك الدولي واليونيسيف والمفوضية السامية للأمم المتحدة لشؤون اللاجئين.

١- هل ساهمت المؤسسة / أنت في استراتيجية الطوارئ والتأهب في عام ٢٠٢٠ لمواجهة جائحة كورونا؟

- نعم
- لا ، لماذا؟ تخطي السؤال ٩ ما لم يكن الشخص يمثل منظمة

٢- متى استلمت المؤسسة / أنت النسخة النهائية من هذه الخطة؟

- نعم التاريخ: _____
- لا

٣- بالنسبة للمنظمات فقط ، هل تم تعميم الخطة على الإدارات المختلفة داخل المؤسسة؟

- نعم
- لا ، لماذا؟

٤- هل ساهمت المؤسسة / أنت في تحديث استراتيجية جائحة كورون على مدى العامين الماضيين؟

- نعم
- لا ، لماذا؟

٥- ما رأي المؤسسة / رأيك في خطة التأهب الأصلية لجائحة كورونا وتحديثاتها (التعليقات / الرأي) ؟

٦- ما الذي ستغيره المؤسسة / التي ستغيرها بشأن خطة التأهب الأصلية لجائحة كورونا وتحديثاتها؟

٧- هل ساهمت المؤسسة / أنت في خطة توزيع لقاحات كورونا؟

- نعم
- لا ، لماذا؟ تخطي السؤال ١٥ إلا إذا كان الشخص يمثل منظمة

٨- متى استلمت المؤسسة / أنت النسخة النهائية من خطة توزيع لقاحات كورونا؟

- تم الاستلام التاريخ: _____
- لم يتم الاستلام

٩- بالنسبة للمنظمات فقط ، هل تم تعميم خطة لقاحات كورونا على الإدارات المختلفة داخل المؤسسة؟

- نعم
- لا ، لماذا؟

١٠- ما رأي المؤسسة / رأيك بشأن خطة توزيع لقاحات كورونا (ملاحظات / رأي)؟

١١- ما الذي ستغيره المؤسسة / التي ستغيرها بشأن خطة توزيع لقاحات كورونا؟

١٢- ما رأيك في سير عملية التي اتخذتها وزارة الصحة العامة والحكومة اللبنانية واتبعتها للاستجابة لوباء كورونا؟

١٣- هل كان لدى وزارة الصحة العامة الشفافية في اتخاذ القرارات اللازمة وفي الوقت المناسب؟

١٤- هل التزمت الوزارة بالنشر الحكمي لقراراتها في هذا السياق وفق أحكام قانون الحق في الوصول إلى المعلومات

The next questions are for organizations only or individuals speaking on behalf of organizations who took part in any of the COVID-19 timeline (preparedness, epidemic, vaccines…) - These questions can be asked for the MOPH too to check if special committees were created on top of the original ones.

Governance Indicators for this section:, Stewardship, Effectiveness, Leadership, Integrity, and Accountability

15. Was there COVID-19 working group(s)/committee(s) (if hospitals they could have one for clinical guidance, another one for hospital management…) appointed within your organizations?

- o Yes, how many?
- o No, why?

16. If yes, can you describe their roles and responsibilities?

_____

17. If yes, when were these committees created?

_____

18. If yes, on which basis were the members of this/these group(s)/committee(s) chosen?

- o Their post in the institution
- o Their profession
- o Their experience
- o Other, specify: _____

19. If yes, how many persons were part of this/these group(s)/committee(s)?

- o How many employees were in this/these group(s)/committee(s)? _____
- o Number of volunteers in this/these group(s)/committee(s)? _____

20. If yes, were members of this/these group(s)/committee(s) trained?

- o Yes, how many?
- o No, why?

21. Did you appoint a focal point to be in direct contact with the MOPH? (not for MoPH interviewees)

- o Yes
- o No, why?

22. Did the MOPH appoint a focal point for your organization to be in touch with? For MoPH: Did you appoint focal points to be in charge with the different stakeholders?

- o Yes
- o No, why?

الأسئلة التالية هي للمؤسسات فقط أو للأفراد الذين يتحدثون نيابة عن المنظمات – يمكن طرح هذه الأسئلة على وزارة الصحة العامة أيضًا للتحقق مما إذا تم إنشاء لجان خاصة فوق اللجان الأصلية

١٥- هل تم تعيين فريق عمل لمتابعة تنفيذ الخطة المذكورة أعلاه؟

- نعم, كم لجنة؟
- لا ، لماذا؟

١٦- إذا كانت الإجابة بنعم في ٢٠ ، هل يمكنك وصف دورهم ومسؤولياتهم؟

١٧- إذا كانت الإجابة بنعم في ٢٠ ، متى تم إنشاء هذه اللجان؟

١٨- إذا كانت الإجابة بنعم في ٢٠ ، على أي أساس تم اختيار أعضاء هذه اللجنة؟

- موقعهم في المؤسسة
- مهنتهم
- تجربتهم
- غير ذلك ، حدد: _____

١٩- إذا كانت الإجابة بنعم في ٢٠ ، فكم عدد الأشخاص الذين كانوا جزءًا من هذه المجموعة / اللجنة؟

- ما هو عدد العاملين/ ات في هذا الجهاز _____
- ما هم عدد المتطوعين/ات في هذا الجها _____

٢٠- إذا كانت الإجابة بنعم في ٢٠ ، هل تم تدريب أعضاء هذه المجموعة / اللجنة؟

- نعم ، كم؟
- لا ، لماذا؟

٢١- هل قمت بتعيين مسؤول اتصال ليكون على اتصال مباشر مع وزارة الصحة العامة؟ (ليس لمقابلات وزارة الصحة العامة)

- نعم
- لا ، لماذا ؟

٢٢- هل عينت وزارة الصحة العامة جهة اتصال لمنظمتك لتكون على اتصال بها؟

- نعم
- لا ، لماذا ؟

Part 3: Financial management -Resources, funds, grants and donations (check financial, medical and human resources granted by MOPH and other agencies or resources available).
This section is for public institutions stakeholders a more simplified version can be found in Part 2a for donors and iNGOs.

Governance Indicators for this section: Transparency and Accountability

In this part of the interview, we will discuss the different equipment, tools, vaccines, medications, funds, grants and donations that were received by your organizations (MOPH, Public Hospitals, Private Hospitals, Labs, etc.) The focus will be on the matters received through the government of Lebanon

في هذا الجزء من المقابلة سنناقش مختلف المعدات والأدوات واللقاحات والأدوية والأموال والمنح والتبرعات التي تلقتها المؤسسة (وزارة الصحة العامة ، المستشفيات العامة ، المستشفيات الخاصة ، المختبرات ، ...). وسيتم التركيز على الأمور التي تتلقاها الحكومة اللبنانية

23. Did you/your agency disclose the COVID-19 related information (specifically aid-related information) on any of the following?

- o Centralized platform (webpage/dashboard) on the incoming aid for the COVID-19 response
- o Recipients' official websites/webpages
- o Donors' official websites/webpages (reports)
- o None
- o Other, specify: _____

24. Can you describe what you received in terms of COVID-19 donations?

هل يمكنك أن تصف ما تلقيته من تبرعات لجائحة كورونا؟

A) Type of donation نوع الهبة	B) Source • UN agency *specify:*____ • Private donor • Embassies • MOPH • MOSA • LRC • ICRC • MSF • Other iNGOs *specify:*____ • National NGOs *specify:*___ • Political Parties *specify:*___ • Municipality • Donors (AFD, EU, USAID), *specify:*____ • Other government institutions, *specify:*____ **المصدر** • وكالة الأمم المتحدة حدد:____ • تبرعات خاصة • السفارات حدد:____ • وزارة الصحة العامة • وزارة الشؤون الاجتماعية • الصليب الأحمر • اللجنة الدولية للصليب الأحمر • منظمة أطباء بلا حدود • المنظمات غير الحكومية الدولية الأخرى حدد:___ • المنظمات غير الحكومية الوطنية حدد:____ • الأحزاب السياسية حدد:____ • البلدية • الجهات المانحة (الوكالة الفرنسية للتنمية ، الاتحاد الأوروبي ، الوكالة الأمريكية للتنمية الدولية) حدد:___ • مؤسسات الدولة الأخرى حدد:____	C) Date received تاريخ الاستلام	D) Did it go through the government? o Yes (donations through governmental institutions) o No (direct donations) **هل مر عبر الحكومة؟** o نعم (تبرعات من خلال المؤسسات الحكومية) o لا (تبرعات مباشرة)	E) Did you inform the government about these donations? (for public institutions) o Yes o No, why? **هل أبلغتم الحكومة بهذه التبرعات؟ (للمؤسسات العامة)** o نعم o لا ، لماذا	F) Did you register these donations in your registries? o Yes o No, why? **هل قمتم بتسجيل هذه التبرعات في سجلاتكم؟** o نعم o لا ، لماذا	G) Was there monitoring from the Ministry of Finance? o Yes o No, why? **هل كان هناك أي رقابة من وزارة المالية؟** o نعم o لا ، لماذا	H) Was there monitoring from the court of audit? o Yes o No, why? **هل خضعت عمليات الصرف لرقابة ديوان المحاسبة ؟** o نعم o لا ، لماذا	I) Quality الجودة	J) Quantity /amount المبلغ / الكمية	K) Was it enough? o Yes o No, why? **هل كانت كافية؟** o نعم o لا ، لماذا	L) Was all the amount /quantity disbursed or spent? o Yes, how? o No, why? **هل تم صرف كل المبلغ / الكمية؟** o نعم، كيف؟ o لا ، لماذا	M) Was there? • Internal monitoring • Monitoring by a third party • Monitoring by donor? **هل كان هنك؟** o **المراقبة الداخلية** o **المراقبة من قبل طرف ثالث** o **المراقبة من قبل المانحين؟**	M) Opinion /Feedback الرأي / الملاحظات

Monetary-Grant منحة نقدية													
Monetary-Loan قرض													
PPEs (masks...) معدات الحماية الشخصية (أقنعة ...)													
Equipment (beds, oxygen tanks...) المعدات (أسرة ، خزانات الأكسجين ...)													
PCR tests/ antigen tests فحوصات													
Vaccines اللقاحات													
Medications الأدوية													
Human resources /expertise الموارد البشرية / الخبرة													

25. If MOPH is not mentioned, what do you think did the MOPH or other ministries or governmental agencies provide to your institution during this crisis?

26. Do you think the MOPH or other ministries or governmental agencies were timely in providing such resources?

27. Do you have a tracking system (digitized) for all the donations?

28. Can you describe your internal audit processes? (Probe: were the statements and report analyzed to evaluate the performance of the institution?)

29. Did you internally audit the donations and grants that the organization received?

30. Can you describe your external audit processes?

31. Did you externally audit the donations and grants that the organization received?

32. Can you describe the monitoring processes in place at your organization?

33. Can you explain more about the monitoring on these donations, grants…?

34. For the monetary donations, did the organization issue and disseminate any financial statements and reports on the different donations that your organization received and how they were spent?
    - o Yes, can you share it with us?
    - o Yes, not publicly, it is an internal document. Can you share it with us?
    - o Yes, not publicly, it has been shared with donors. Can you share it with us?
    - o No, can we have access to this data?

35. For non-monetary donations, did the organization issue and disseminate any report on the different donations that your organization received and how it was used?
    - o Yes, can you share it with us?
    - o Yes, not publicly, it is an internal document. Can you share it with us?
    - o Yes, not publicly, it has been shared with donors. Can you share it with us?
    - o No, can we have access to this data?

Part 3a: If donor or NGO

36. Did you/your agency disclose COVID-19 aid-related information on any of the following?
    - o Centralized platform (webpage/dashboard) on the incoming aid for the COVID-19 response
    - o Recipients' official websites/webpages
    - o Donors' official websites/webpages (reports)
    - o None
    - o Other, specify: _____

٢٥- إذا لم يتم ذكر وزارة الصحة العامة ، فماذا برأيك قدمته وزارة الصحة العامة أو الوزارات الأخرى أو المؤسسات الحكومية لمؤسستك خلال هذه الأزمة؟

٢٦- هل تعتقد أن وزارة الصحة العامة أو الوزارات أو المؤسسات الحكومية الأخرى قدمت هذه الموارد في الوقت المناسب ؟

٢٧- هل لديكم نظام تتبع لجميع التبرعات؟

٢٨- هل يمكنك وصف عمليات المتابعة المالية الداخلية الخاصة بالمؤسسة؟ (دقق: هل البيانات والتقرير محللة لتقييم أداء المؤسسة؟)

٢٩- هل قمتم بالمتابعة الداخلية للتبرعات والمنح التي تلقتها المؤسسة؟_

٣٠- هل يمكنك وصف عمليات التدقيق الخارجية الخاصة بالمؤسسة ؟

٣١- هل قمتم بالتدقيق الخارجي للتبرعات والمنح التي تلقتها المؤسسة ؟

٣٢- هل يمكنك وصف عمليات المراقبة المطبقة في مؤسستك؟

٣٣- هل يمكنك شرح المزيد عن مراقبة هذه التبرعات والمنح...؟

٣٤- النسبة للتبرعات النقدية ، هل قامت المؤسسة بنشر أي بيان مالي وتقارير حول التبرعات المختلفة التي تلقتها وكيفية إنفاقها؟

- نعم هل يمكنك مشاركتها معنا؟
- نعم ولكن ليس علنًا ، فهو مستند داخلي. هل يمكنك مشاركتها معنا؟
- نعم ، ليس علنًا ، فقد تمت مشاركته مع الجهة المانحة. هل يمكنك مشاركتها معنا؟
- لا ، هل يمكننا الوصول إلى هذه البيانات؟

٣٥- بالنسبة للتبرعات غير النقدية ، هل نشرت المنظمة علناً أي تقرير عن التبرعات المختلفة التي تلقتها المنظمة وكيف تم استخدامها؟

- نعم هل يمكنك مشاركتها معنا؟
- نعم ولكن ليس علنًا ، فهو مستند داخلي. هل يمكنك مشاركتها معنا؟
- نعم ، ليس علنًا ، فقد تمت مشاركته مع الجهة المانحة. هل يمكنك مشاركتها معنا؟
- لا ، هل يمكننا الوصول إلى هذه البيانات؟

37. Can you describe how were the donations and grants disbursed during the COVID-19 pandemic? هل يمكنك أن تصف كيف تم صرف التبرعات والمنح خلال جائحة كورونا؟

A) Type of donation نوع الهبة	B) Source المصدر	C) Received by استلمها:	D) Date received تاريخ الاستلام	E) Date disbursed تاريخ الصرف	F) If not for government institution, was it cleared with the Lebanese government? هل مر عبر الحكومة؟	G) Was there internal monitoring and auditing? هل كان هناك أي رقابة من وزارة المالية؟	H) Was there monitoring from a third party? هل مر عبر الحكومة؟	I) Quantity /amount المبلغ / الكمية	J) Opinion /Feedback الرأي / الملاحظات
	• UN agency *specify:____* • Private donor • Embassies *specify:____* • Tax Money • iNGOs *specify:____* • Political Parties *specify:___* • Municipality • Donors (AFD, EU, USAID), *specify:____* • Other *specify:____* • وكالة الأمم المتحدة حدد:____ • تبرعات خاصة • السفارات حدد:____ • المنظمات غير الحكومية الدولية حدد:____ • الأحزاب السياسية حدد:____ • الجهات المانحة (الوكالة الفرنسية للتنمية ، الاتحاد الأوروبي ، الوكالة الأمريكية للتنمية الدولية) حدد:____ • أخرى حدد:____	• MOPH • MOSA • Municipalities *specify:____* • Public Hospitals *specify:____* • Private Hospitals *specify:____* • Primary healthcare center *specify:____* • Airport • Lebanese University • Central Inspection and IMPACT • Other governmental Institution *specify:____* • ICRC • LRC • National NGOs *specify:____* • Political parties *specify:____* • Other *specify:____* • وزارة الصحة العامة • وزارة الشؤون الاجتماعية • البلديات حدد:____ • المستشفيات العامة حدد:____ • المستشفيات الخاصة حدد:____ • مركز رعاية صحية أولية حدد:____ • المطار • الجامعة اللبنانية • التفتيش المركزي و IMPACT • مؤسسة حكومية أخرى حدد:____ • اللجنة الدولية للصليب الأحمر • الصليب الاحمر اللبناني • المنظمات غير الحكومية الوطنية حدد:____ • الأحزاب السياسية حدد:____ • أخرى حدد:____			o Yes (donations through governmental institutions) o No (direct donations) o نعم (تبرعات من خلال المؤسسات الحكومية) o لا (تبرعات مباشرة)	o Yes, internal monitoring o Yes, internal auditing o Yes both o None, why? o نعم ، مراقبة داخلية o نعم ، التدقيق الداخلي o نعم كلاهما o لا شيء ، لماذا؟	o Yes o No, why? o نعم (تبرعات من خلال المؤسسات الحكومية) o لا (تبرعات مباشرة)		

Monetary-Grant منحة نقدية													
Monetary-Loan قرض													
PPEs (masks...) معدات الحماية الشخصية (أقنعة ...)													
Equipment (beds, oxygen tanks...) المعدات (أسرة ، خزانات الأكسجين ...)													
PCR tests/ antigen tests فحوصات													
Vaccines اللقاحات													
Medications الأدوية													
Human resources /expertise الموارد البشرية / الخبرة													

38. Can you describe how your organization followed up on those donations and projects to ensure the materials and/or grants are being used?

---

39. Did any institution miss reaching certain targets, can you please elaborate on this? (Probe: corruption, misuse of money detect, lack of compliance…)

٣٨- هل يمكنك وصف كيف تم متابعة التبرعات والمشاريع لضمان استخدام المواد و / أو المنح؟

٣٩- هل فشلت أي مؤسسة في بلوغ أهداف معينة ، هل يمكنك توضيح ذلك؟ (التحقيق: كشف الفساد ، إساءة استخدام الأموال ، عدم الامتثال ...)

Part 4: Vaccines – Only for hospitals and medical/governance stakeholders involved in the vaccine strategy

This section will focus on the vaccines' strategy, procurement of vaccines, donations, and distribution

Governance Indicators for this section: Transparency, Stewardship, Effectiveness, Leadership, Integrity

40. Can you describe where did your organization receive the vaccines from? (could be MOPH, private donors, US Embassy and USAID, French Embassy..)

---

41. Were all vaccines received for free?

---

42. Did your organization inform the government and MOPH specifically of the vaccines that were donated by an entity other than MOPH or purchased?

---

43. Is there a digitized tracking system for the vaccines?
- Yes
- Yes, there is a system but not digitized. Why?
- No, there is no tracking system. Why?

44. Was there an inventory of the remaining vaccines carried out?
- Yes
- No, why?

45. Did the organization dispose some vaccine doses?
- Yes
- No

46. Can you describe the process the MOPH followed to negotiate buying the COVID-19 vaccines? (Probe: do you think it was transparent?)

---

47. What criteria did the MOPH follow to buy the specific types of vaccines?

---

48. Are there rules and regulations added to the procurement contract to prohibit the control of any of the vaccines and supplies companies in a non-transparent manner?
- Yes
- No, why?

الجزء ٤: اللقاحات – فقط للمستشفيات وأصحاب المصلحة المشاركين في استراتيجية اللقام

سيركز هذا القسم على استراتيجية اللقاحات وشراء اللقاحات والتبرعات والتوزيع

٤٠- هل يمكنك أن تصف من أين تلقت المؤسسة اللقاحات؟ (يمكن أن تكون وزارة الصحة العامة ، والمتبرعين من القطاع الخاص ، والسفارة الأمريكية ، والوكالة الأمريكية للتنمية الدولية ، والسفارة الفرنسية ...)

٤١- هل تم تلقي جميع اللقاحات مجانيا؟

٤٢- هل يمكنك وصف إذا المؤسسة قد أبلغت الحكومة ووزارة الصحة العامة تحديدًا باللقاحات التي تم التبرع بها من قبل كيان آخر غير وزارة الصحة العامة أو تم شراؤها؟

٤٣- هل يوجد نظام تتبع رقمي للقاحات؟

- نعم ، نظام رقمي
- نعم ، يوجد نظام ولكنه غير رقمي. لماذا ا؟
- لا ، ليس هناك أي نظام تتبع. لماذا ا؟

٤٤- هل تم جرد اللقاحات المتبقية؟

- نعم
- لا ، لماذا؟

٤٥- هل تم رمي بعض جرعات اللقاح؟

- نعم
- لا

٤٦-هل يمكنك وصف العملية التي اتبعتها وزارة الصحة العامة للتفاوض بشأن شراء لقاحات COVID-١٩ ؟ (دقق: هل تعتقد أنه كان شفافًا؟)

٤٧- هل يمكنك وصف المعايير التي اتبعتها وزارة الصحة العامة لشراء أنواع معينة من اللقاحات؟

٤٨- هل هناك قواعد وأنظمة مضافة في عقد الشراء لعدم سيطرة اي من شركة اللقاحات والمستلزمات بصورة غير شفافة ؟

- نعم
- لا ، لماذا؟

Part 5: Miscellaneous: Conflict of Interest, monitoring and regulations – Only for public institutions stakeholders

Good Governance Indicators for this section: Transparency and Accountability

49. **Did the organization publish any statements and/or reports on the cost of preparations for the COVID-19 pandemic (Beds, PPE, PCR….)?**
    - Yes, can you share it with us?
    - Yes, not publicly, it is an internal document. Can you share it with us?
    - Yes, not publicly, it has been shared with donors. Can you share it with us?
    - No, can we have access to this data?

50. **Have transparency rules been established to prevent conflicts of interest between the institution and the bidders?**
    - Yes
    - No, why?

51. **Have managerial grade employees in the institution disclosed their interests in any process or issue that directly affects the institution during the COVID-19 pandemic?**
    - Yes, can you tell us more about what was disclosed?
    - No, do you presume there might be conflict of interests not disclosed?

52. **Do you have rules and regulations about disclosing conflict of interest in your organization?**
    - Yes, is it implemented?
    - No, why?

٤٩- هل نشرت المؤسسة علنًا أي بيانات وتقاريرعن تكلفة الاستعدادات لوباء كورونا (الأسرة ، معدات الوقاية الشخصية ،الفحوصات)؟
- نعم هل يمكنك مشاركتها معنا؟
- نعم ولكن ليس علنًا ، فهو مستند داخلي. هل يمكنك مشاركتها معنا؟
- نعم ، ليس علنًا ، فقد تمت مشاركته مع الجهة المانحة. هل يمكنك مشاركتها معنا؟
- لا ، هل يمكننا الوصول إلى هذه البيانات؟

٥٠- هل تم وضع قواعد شفافة لمنع تضارب المصالح بين المؤسسة والعارضين ؟
- نعم
- لا ، لماذا؟

٥١- هل تم الافصاح من قبل المسؤولين في المؤسسة عن مصالحهم المادية في اي عملية او موضوع يمس المؤسسة بصورة مباشرة؟
- نعم ، هل يمنكنك أن تخبرنا المزيد عما تم الافصاح عنه؟
- لا ، هل تفترض أنه قد يكون هناك تضارب في المصالح لم يتم الإفصاح عنه؟

٥٢- هل لديكم قواعد بشأن الكشف عن تضارب المصالح في مؤسستك؟
- عم هل تم تنفيذه؟
- لا ، لماذا؟

٥٣- هل ترغب في المشاركة في الأحداث التي تنظمها LTA ؟ (على سبيل المثال اليوم الدولي لمكافحة الفساد واليوم الدولي لحقوق الإنسان ، الحدث الختامي / ندوة ARBAC على الويب؟)

Main questionnaire for External and Independent Experts

Section 1: Pre-questionnaire — القسم ١: التمهيد للاستبيان

1. Name of interviewer:
2. Date of Interview: dd/mm/yyyy
3. Name of interviewee:
4. Profession/Current Position:
5. Role during the COVID-19 pandemic:
6. Sector:
    - Public sector (example: governmental institutions)
    - Private sector
    - Donors (example: World Bank)
    - UN Agencies (UNICEF, WHO…)
    - Humanitarian sector (ICRC, MSF….)

Section 2: Introduction and Consent — القسم ٢: المقدمة والموافقة

Hello, my name is [Ghinwa Hayek], I am working with the Lebanese Transparency Association on the project "Adaptive, Risk-Based Approaches to Anti-Corruption in Covid-19 Responses". The objectives of the project are to look into governance practices during the COVID-19 pandemic in Lebanon. This project is being done in up to 11 countries. The main focus of it is the monitoring and evaluation of the governance schemes of funds and international aid that were received by the Lebanese government and other state institutions to respond medically to the COVID-19 pandemic.

1) This interview is confidential and anonymous. When we share results from it, it will not include your name or any details that could identify you.

2) Participation is voluntary, you can choose not to answer any or all of the questions, and you have the freedom to withdraw at any time. In case you are uncomfortable answering certain questions you can refuse to answer. There is no right or wrong answer.

3) The interview will be registered, and it will take about 45 minutes.

14. Would you like to participate?
    - Yes ---> Continue
    - No ---> Thank you

Section 3.1: Research work

1. Can you tell us about your role during this pandemic? (if they had any consulting or advising role with government on the pandemic)
2. Can you tell us about the research you have worked on during the COVID-19 pandemic?
    a. Are there still ongoing/unpublished research?
3. Have you shared the research findings and recommendations with the necessary government officials and COVID-19 response stakeholders?
4. Do you know if they made use of this work and took into consideration the recommendations?

Section 3.2: COVID-19 response

5. What do you think of the response of the Lebanese government to the COVID-19 pandemic?
    a. What do you classify as successes? What about the IMPACT Platform
    b. What do you classify as failures?
    c. What would you have suggested to be done differently?
6. Do you consider that the government was transparent in the decisions they took during the pandemic?
    a. How could they have been more transparent?
7. How can we ask for more accountability on COVID-19 related projects?

Section 3.3: Financial governance and response

Since Lebanon is a country in crises, the international community and donors had to support the government and the private sector.

8. Do you consider that the flow of grants and money to the public sector, notably the MoPH and public hospitals was transparent? Do not know this is only gov
9. In terms of monitoring, do you know if monitoring was done for all grants/loans related to the pandemic?
    a. How can we monitor the private funds?
    b. How can we do better monitoring?
10. Do you think that the MoPH should request monitoring on funds and project that are pandemic related and occurred in private hospitals or other healthcare institutions?
11. How can we push for the Lebanese government and specifically MoPH to fulfill the governance criteria?

12 Are there any key stakeholders we should be talking to regarding our research?
Day to day operations, committee the wazir.

Annex 2: Letter of invitation for interview

جمعية الشفافية الدولية لبنان - لا فساد

لمن يهمه الأمر،

تحيّة طيبة وبعد،

تأسست جمعية الشفافية الدولية - لبنان (TI-LB) (الجمعيّة اللبنانيّة لتعزيز الشفافيّة LTA سابقًا) في عام ١٩٩٩ بهدف الحدّ من الفساد المستشري في لبنان، وتعزيز مبادئ الشفافية والمساءلة، وإرساء دولة القانون واحترام الحقوق الأساسية التي تم تدشينها في القانون الدولي والدستور اللبناني، من خلال التركيز على التحسين المنهجي، وبناء التحالفات، وتشجيع منظمات المجتمع المدني على اتخاذ تدابير نحو الشفافية والمساءلة.

مهمّتنا هي تعزيز الشفافية والنزاهة وكذلك منع الفساد ومكافحته من خلال التعاون والمناصرة والمشاركة النشطة في المنظمات العامّة والخاصة وغير الحكومية، مما يساهم في تحقيق رؤيتنا للبنان الذي يتمتع بمؤسسات ذات حكم جيّد وشفّاف، تخضع للمساءلة، خالية من الفساد ومبنيّة على سيادة القانون.

عملت TI-LB على تعزيز الشفافية في القطاعين العام والخاص في لبنان لأكثر من عقد من الزمن، من خلال تنفيذ عدد من المشاريع التي تراوحت بين المساهمة في التنمية والضغط على قوانين مكافحة الفساد (مثل مشروع قانون الحق في الوصول إلى المعلومات، وقانون حماية كاشفي الفساد، التصريح عن الذمّة المالية والمصالح، وقانون معاقبة الإثراء غير المشروع، وما إلى ذلك) ومراقبة الانتخابات البرلمانية منذ عام ٢٠٠٩، بالإضافة إلى مشاريعٍ أخرى تهدف إلى تمكين الشباب والبلديات في القضايا المتعلقة بالحكم الرشيد.

مناهج تكييفية قائمة على المخاطر لمكافحة الفساد في إستجابات كورونا (ARBAC 19)

تتمثل أهداف مشروع ARBAC-19 في النظر إلى ممارسات الحوكمة خلال جائحة كوفيد- ١٩، مع التركيز بشكل رئيسي على مراقبة وتقييم خطط إدارة الأموال والمساعدات الدولية التي تتلقاها الحكومة اللبنانية والمؤسسات الأخرى بسبب الاستجابة الطبّية لفايروس كوفيد -١٩. يتم تنفيذ المشروع في ١١ دولة من الدول المنتمية لحركة الشفافية العالمية، بما فيها لبنان.

في نطاق عمل مشروع ARBAC-19 ، تُجري جمعية الشفافية الدولية – لبنان بحثًا حول الحكم الرشيد في أزمات الصحة العامة. منهجية البحث التي يتم العمل عليها هي ثلاثية الأبعاد، حيث تهدف إلى تقييم ممارسات الحوكمة التي تطبّقها الجهات المعنية ضمن الاستجابة لفايروس كوفيد – ١٩ من منظور الحوكمة والتمويل والشفافية.

بعد الانتهاء من المراجعة المكتبية وتحديد أفضل الممارسات الدولية للحوكمة الرشيدة في إدارة أزمات الصحة العامّة وكذلك تحديد أصحاب المصلحة المعنيين، تم تطوير مؤشرات لتقييم كفاءة الاستجابة وفعاليتها وشفافيتها. ومن أجل التحقق من صحة النتائج الأوليّة واستكمالها، تسعى جمعية الشفافية الدولية- لبنان حاليًا إلى إجراء عدد من المقابلات مع خبراء في هذا الشأن وممثّلين عن الجهات

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المعنيّة، والتي تدور حول المؤشرات المذكورة. وفي هذا السياق، نتقدّم من حضرتكم بطلب المشاركة في مقابلة مدتها من ٣٠ إلى ٤٥ دقيقة والتي يمكن إجراؤها شخصيًا أو عبر الإنترنت وذلك في أيّ وقت مناسب بين ٣ شباط و ١٠ شباط.
سيتمّ لاحقًا إظهار نتائج هذا البحث إلى جانب جهود المناصرة المرتبطة بها، من خلال اجتماع مع مختلف الجهات المعنيّة والذي ستتم دعوتكم للمشاركة فيه.

كلّفت TI-LB الدكتورة غنوى الحايك بإجراء هذا البحث وإجراء المقابلات. نتطلع إلى استكمال دراستنا بالاستناد إلى معطياتكم القيّمة وننتظر تأكيدكم على ما ورد أعلاه. لذا يُرجى تأكيد المشاركة لـ:

غنوى الحايك على ghinwa.hayek@gmail.com

جو جبور (مدير المشروع في TI-LB) على jjabbour@transparency-lebanon.org

شكرًا لكم سلفًا ،

جوليان كورسول
المدير التنفيذي

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TRANSPARENCY INTERNATIONAL LEBANON - NO CORRUPTION

To whom it may concern,

Transparency International – Lebanon (TI-LB) (previously known as LTA) was established in 1999 with the aim of reducing rampant corruption in Lebanon, promoting the principles of transparency and accountability, establishing the rule of law and respecting the fundamental rights inaugurated in international laws and the Lebanese Constitution, by focusing on systematic improvement, building alliances, and encouraging civil society organizations to take measures towards transparency and accountability.
Our mission is to promote transparency and integrity as well as prevent and fight corruption through collaboration, advocacy and active engagement, in public, private and non-governmental organizations, contributing thus to the fulfillment of our vision of a Lebanon with well governed, transparent and accountable institutions, free of corruption and built on the rule of law.
TI-LB has worked to enhance transparency in the public and private sectors in Lebanon for more than a decade, by implementing a number of projects that ranged from contributing to the development to lobbying the anti-corruption laws (such as the draft law on the Right to Access to Information, the Whistleblowers Protection Law, the Asset and Interest Declaration and the Punishment of Illicit Enrichment Law, etc.) and the monitoring of parliamentary elections since 2009, in addition to other projects aimed at empowering youth and municipalities on issues related to good governance.

Adaptive, Risk-Based Approaches to Anti-Corruption in Covid-19 Responses (ARBAC 19)
The objectives of ARBAC-19 project are to look into governance practices during the COVID-19 pandemic, with the main focus of it being the monitoring and evaluation of the governance schemes of funds and international aid that were received by the Lebanese government and other state institutions to respond medically to the COVID-19 pandemic. The project is carried out in 11 countries of the Transparency International Global Movement, including Lebanon.

Under the scope of work of ARBAC-19 project, TI-LB is conducting research on good governance in public health crises. The research methodology is threefold, aiming at assessing the governance practices applied by the relevant stakeholders in the COVID-19 response from a governance, financing, and transparency perspective.

Having completed the desk review and mapped out good governance international best practices in public health crises management as well as determined relevant stakeholders, indicators have been developed to assess the efficiency, effectiveness, and transparency of the response. In order to validate and complement preliminary findings, TI-Lebanon currently seeks to conduct a number of Key Informant Interviews revolving around the mentioned indicators. Accordingly, we would be grateful for you taking part in a 30 to 45-minute interview which can be held in person or online at your convenience between February 3 and February 10.

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Findings from this research along with relevant advocacy efforts will be carried out subsequently through a multi-stakeholder meeting which you will be invited to partake in.

TI-LB has commissioned Dr. Ghinwa El Hayek and Dr. Rajaa Charif to undertake this research and conduct the interviews. We look forward to incorporating your expert insights in our study and are eager to your confirmation on the above accordingly. For this purpose, kindly confirm your availability to:
Ghinwa El Hayek at ghinwa.hayek@gmail.com
Joe Jabbour (TI-LB Project Lead) at jjabbour@transparency-lebanon.org

Thanking you in advance,

Julien Courson
Executive Director

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