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Governmental Financial Resilience on Pandemics: the case of West Africa

Abstract
Purpose - The paper draws on lessons learned from Ebola to examine financial resilience responses/capacities of governments from Liberia, Sierra Leone and Ghana about COVID-19. It partly highlights the governments' fiscal, budgetary, and actions as either anticipatory or coping mechanisms towards COVID-19.

Design/methodology/approach – The paper used multiple case studies and secondary data sources with purposive selection as a research strategy. We use official government documentation/records, expert views, policy publications by supranational organisations and international financial institutions, and media reports. Textual analysis was conducted to evaluate our case countries' resilience exhibited.

Findings – The paper highlights how governmental budgetary initiatives, including repurposing the manufacturing sector, can sustain businesses, aid social interventions, and reduce vulnerability during health crises. In addition, the paper highlights that external borrowing continues to be indispensable in the financial and budgetary initiatives of the case countries. The paper also finds that lessons learnt from the Ebola Virus Disease (EVD) in West Africa within the last decade shaped the anticipatory resilience capacities of the case countries against COVID-19.

Originality/value - The paper uses the notion of resilience, the dimensions of resilience framework and the resource-based view theory (RBV) to unearth resilience patterns. This sort of combined approach is new to financial resilience studies.

Key words: Corona virus; Ebola; financial resilience; financial shocks; Ghana; Liberia; Sierra Leone.

1. Introduction

This paper examines the governmental financial resilience efforts on pandemics in West Africa. We use the case of Liberia, Sierra Leone and Ghana to analyse the extent to which the knowledge and practice of financial resilience advance the governments' financial resilience capacities. For this, we combine analytical approaches to the concept of resilience framework (Vogus & Sutcliffe, 2003; 2007; Barbera et al., 2019), and the resource-based view theory (Barney 1991; Ray, Barney, and Muhanna 2004). Through applying these approaches, the paper brings insights on the financial resilience of governments on the specific financial/budgetary informed actions taken and/ or policies put in place to expect or cope with COVID-19 crises. Our selected countries characterise the contextual similarities and differences symbolic of the other sub-Saharan African countries. Even with limited fiscal space, the countries in Africa have exhibited some capacities to expect and cope with pandemics and exhibited some capacities to reduce the vulnerabilities associated with pandemics. Therefore, any revelatory insights generated from this paper's domain may give a different understanding of the pandemic resilience experience compared to the existing notion of resilience.

Crisis emanating from pandemics, financial, economics and conflicts, among others, have, in all instances, challenged governments all over the world. Research on governmental financial resilience to the crisis is on the ascendency (see Barbera et al., 2017; Bedanand et al., 2020; Jose et al., 2021; Ejiogu et al., 2020), but mostly in developed countries which resort to unprecedented response initiatives and mechanisms such as 'furlough' scheme in the UK. In Africa, the financial crisis of 2008 coupled with the Ebola crisis in 2014/2015 in West Africa led to the budget of the African governments being increasingly vulnerable. Ejiogu et al. (2020) note that limitations associated with the fiscal space of respective governments lead to increased borrowing to fund COVID-19 related economic and social interventions. However, aside from African countries' penchant for external borrowing to curtail the severity of the crisis, our knowledge is limited on other financial/budgetary-informed policies and/ or actions taken by respective African governments to withstand crises such as COVID-19.

We contribute to the growing body of financial resilience scholarship by extending the dimension of the resilience framework by integrating it with the resource-based view theory. The paper draws on secondary data sources and employs qualitative content analysis. At the policy level, the paper's insights have the propensity to shape governmental pandemic-related control and prevention initiatives and policies within sub-Sahara Africa. The paper is one of a few studies providing evidence of how the experiences of past pandemics (e.g., Ebola) in part shape governmental financial resilience initiatives and policies to expect and cope with COVID-19 in West Africa.

The rest of the paper proceeds as follows. The following section reviews related literature on governmental financial resilience and the theoretical perspectives on resilience, highlighting the integration of the concept of resilience and the resource-based view theory. The third section presents global evidence on governmental financial resilience with reference to Europe and North America, Asia and Africa. The section also accounts for the case contexts. The fourth section specifies the methodological underpinnings of the paper. The fifth section presents results and discussion, and the final section provides conclusions and the paper's contributions.

2. Literature and theoretical perspectives

Scholars have, for a long time been interested in understanding the adaptive behaviours of organisations during periods of crises (e.g. Vogus and Sutcliffe, 2007; Somers, 2009). For instance, Somers (2009) observes that organisations may be better positioned to deal with crises and external shocks by putting in place elaborate "*structures and processes that build organizational resilience potential*", rather than simply having a generic plan for dealing with a myriad of external threats. Correspondingly, Skertich *et al.*, (2013) argue that local governments and government agencies can develop robust resilience against economic stress occasioned by emergencies and disasters, by building interagency cooperation. The authors further add that arrangements for such cooperation should be established well before crises occur to ensure adequate preparation and design of structures and processes for mobilising the shared capacity and resources (Skertich *et al.*, 2013). Despite these resilience scholars' efforts, little is still known concerning the actual financial responses of organisations when faced by crises (Barbera *et al.*, 2017) and our study seeks to expand the literature on government financial resilience drawing on evidence from poor, post-conflict African countries.

In providing account of governmental financial resilience on Pandemics in sub-Saharan Africa, we utilise the analytical approaches to the concept of resilience framework (Vogus & Sutcliffe, 2003; 2007; Barbera et al., 2019), and the resource-based view theory (Barney 1991; Ray, Barney, and Muhanna 2004)). This integration (see figure 1) allows the extension of theoretical lenses that can plausibly be relied on to explore novel governmental financial resilience response measures or resources within the case countries. The concept of resilience seeks to gain an understanding of the "positive adjustments" and responses that entities make with a view to overcome adversity or challenging conditions (Vogus & Sutcliffe, 2003, p. 95). According to Vogus & Sutcliffe (2007, p. 3418), "resilience relies upon past learning and fosters future learning but exists independently of learning activities in that resilience represents a broader store of capabilities." Past learning reinforces the importance of historical impetus and analyses (Humphrey and Miller, 2012) as we seek to partly derive the essence of these in shaping governmental financial resilience across the three case countries.

According to Vogus & Sutcliffe (2007, p. 3418) resilience is more than a specific adaptation and argue that competence in one period increases the probability of competence in the next. From an organisational science standpoint, entities which demonstrate resilience are those that are able to mitigate difficult conditions, such as crises, shocks, scandals, and other risks and disruptions to organisational processes (Somers, 2009; Boin and van Eeten, 2013). The above understanding of resilience partly epitomises contextual characteristics of sub-Saharan African countries. This is because linear patterned or deterministic predictions have not been supported by either the historical narratives of the same and/ or the contextual idiosyncrasies. Additionally, history of the environment and diseases in West Africa, and the evolutionary manifestations of the people to withstand (Ford, 1971; McMillan 1995; Akyeampong, 2006) such occurrences are antithetical to linear deterministic predictions of resilience pattens in relation to state response to diseases in West Africa. The West African context may be filled with competences and weaknesses that are more likely to shape governmental financial resilience on pandemics. Thus, in seeking to understand how sub-Saharan nation states have financially been resilient to health-related adversities and challenges such as Ebola and COVID-19, past learning contributes immensely into the different ways contextual characteristics have shaped resilient pattens of the researched countries.

Besides, the concept of resilience has continued to gain ascendency in public financial management literature, where researchers mobilise the perspective to understand how local and national governments prepare for and/or respond to challenging conditions emanating from their environments (Ahrens and Ferry, 2020; Barbera, Guarini and Steccolini, 2020; Cho and Kurpierz, 2020). As an instance, Barbera et al. (2017) applied the resilience concept to investigate how local governments in Austria, England and Italy responded to economic shocks occasioned by the global financial crisis of 2007/2008 and found financial resilience to be evidenced through responses such as enhanced self-regulation, anticipatory coping mechanisms, and even fatalistic attitudes. Similarly, Barbera et al. (2019) examined the resilience responses of 600 local authorities in Germany, Italy and the UK and identified resilience patterns, such as fee increases and delayed investment spending, and altered service provision. Lastly, Barbera et al. (2020) noted that eight municipalities they studied in Italy had shown both anticipatory mechanisms (i.e. strengthening processes and regulations) and coping responses (i.e. reaching out to external stakeholders), as resilience strategies developed to mitigate against adverse effects precipitated by the 2007/2008 financial crisis. However, the pandemic has unmasked the importance of resources, which is fundamental to resilience plans and actions which is more obvious in the case of Africa. Thus, we use a resource based approach to understand the existing challenges of resilience framework.

The RBV theory provides understanding of the association between an organisation's performance as the function of its resources (Barney 1991; Ray et al, 2004 and Lee and Chen, 2021). But prior to establishing such performance associations, there is the need to identify resources that have the propensity to shape what an organisation does. According to Raab et al. (2015), public management literature identifies financial and human resources among others as relevant organisational resources of government that shape financial resilience. For instance, Elbanna and Abdel-Maksoud (2020) observe that financial slack positively influences management performance when environmental uncertainty is at the centre-stage. Harvey et al. (2010) and Porcher (2016) note that there is association between organisational performance, management ability and resources. Other studies cite technological, political and network (Rainey and Steinbauer, 1999; Lee and Whiteford, 2012; Raab et al., 2015) as resource types that shape governmental organisations.

In relation to RBV and its associated identified resources, this paper draws from financial and political resources as expounded under RBV theory and integrate same with the dimension of financial resilience framework. Financial resilience literature identifies financial resources such as own taxes, financial reserves, and diversified tax revenues as determinants of anticipatory capacity influencing financial resilience (Barbera et al. 2017, Steccolini et al. 2018; Lee and Chen, 2021). Financial slack, own-source revenues and revenue diversification among others are financial resources that provide the sufficient liquidity for governments to finance their expenditures and reduce uncertainty (Carrol and Goodman 2013; Lee and Chen 2021).

Stazyk and Goerdel (2011) and Lee and Chen (2021) note that political support from voters is an organisational resource that affect fiscal policy choices that influence government expenditures and revenues. For instance, the disparity associated with electoral margins shapes governments fiscal policy implementations. Hübscher and Sattler (2017) and Lee and Chen (2021) highlight that when electoral margins are large, governments are highly likely to implement unpopular fiscal consolidation measures. Other noted political factors that influence government expenditures are competitive environment, incumbency, electoral promises and partisanship.

The dimension of financial resilience framework as envisaged by Barbera et al. (2017) and the resource-based view theory underpin the extent to which the selected nations of West Africa functions or become financial resilient from the difficulties/challenges that are associated with pandemics.

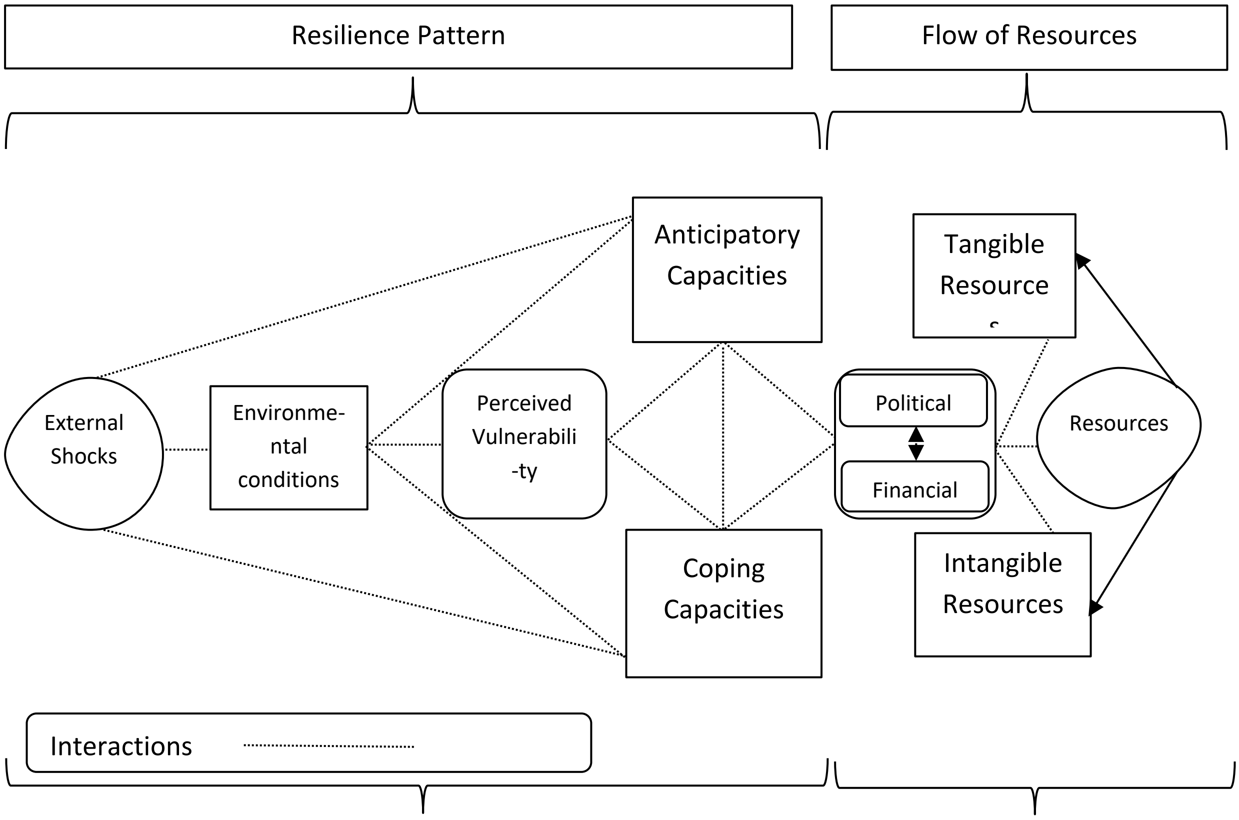

Figure 1: Integrated framework for dimensions of financial resilience and resource-based view on financial resilience. Source(s) – Adapted from Barbera et al. (2017) and the works of Barney (1991) and Ray et al., (2004).

The framework (figure 1) presents aspects that are vital in largely providing us with theoretical underpinnings and understanding of what shapes financial resilience in the researched domain. The financial resilience framework suggests the following aspects: external shock, environmental conditions, perceived vulnerability, coping capacities and anticipatory capacities as resilience patterns. The environmental conditions (Barbera, et al., 2017) identify features of the state encompassing economic, institutional and socioeconomic factors which have the propensity to shape perceived financial vulnerabilities and capacities. Anticipatory capacities assess the tools and capabilities that enable governments to identify better and manage their vulnerabilities and recognise potential financial shocks before they arise. Anticipatory capacities are also linked to situation awareness and sense-making (Boin et al. 2010; Linnenluecke and Griffiths 2013). Coping capacities assess resources and abilities that allow shocks to be curtailed and vulnerabilities managed[1]. The resource-based view theory highlights the role of resources (e.g., financial and political) that are vital in reducing vulnerabilities the result from COVID-19 cross the three case countries. For instance, Kim (2020) notes that South Korea's internal coping capacities is attributed to the significant financial reserves accumulated in previous years. On the contrary, Upadhaya et al. (2020) observe a very limited anticipatory and coping capacities of three South Asian countries (i.e. India, Nepal and Sri Lanka). Weak economic situation prior to the Covid-19 outbreak, including weak national output and large national debt are in part the reasons for the above. In similar but distinctive manifestations, several key internal and external elements of resilience patterns and/ or dimensions, appear to shape governmental financial resilience actions or policies in West Africa.

We set to understand the anticipatory budgeting and financial capacities that the countries under study (i.e., Ghana, Liberia and Sierra Leone) deployed following the outbreak of the Ebola virus disease in 2014/2016 and the way such capacities were potentially used in dealing with the COVID-19 pandemic. Barbera et al.'s (2017) framework has also allowed us to illuminate on other potential reactionary budgetary measures not previously used in dealing with the Ebola virus disease, that were adopted by the governments of Ghana, Liberia and Sierra Leone towards preventing and controlling the COVID-19 pandemic. Our integrated approach with the resource-based view develop understanding of the way governments utilised budgetary and other financial resources in dealing with a national health crisis occasioned by the COVID-19 pandemic.

This paper mobilises the above perspectives of resilience to understand how lessons learnt by countries affected by the West African Ebola virus outbreak of 2014/2016 informed their responses in dealing with the current coronavirus pandemic. The COVID-19 pandemic and previous ones such as Ebola serve as an ideal case to explore and analyse governments response measures, forms of resilience and how multifaceted dimensions of resilience have influenced these.

3. Government financial resilience: Global Evidence

[1] Different forms of coping capacities exist: buffering capacities – the ability to absorb the impact of a shock without changes in structures or function; adapting capacities – the ability to implement incremental changes to extant structures and functions without changing the underlying principles, culture and values; transforming capacities – the ability to implement radical changes, encompassing structures, functions, goals and values (Davoudi et al. 2013; Darnhofero 2014).

3.1 Europe and North American contexts

In the US context, Joyce and Prabowo (2020) note that the federal government focussed on injecting liquidity in the national economy to protect jobs, and support small businesses and support covid-19 vaccine development efforts. Similarly, in Canada, the federal government is observed to have availed financial support (i.e. wage subsidies, direct payments, tax credits) while some provincial authorities supplemented these efforts both monetarily (fully and/or partially paying citizens rents, childcare and utility bills) and non-monetarily (e.g. digital mental health support) (Cho and Kurpierz, 2020). Such government efforts (i.e. subsidising residential utility bills, covering private citizens rent, and expanding unemployment support etc.), we argue, are consistent with the bounce forward resilience strategy (see Barbera *et al.*, 2017, 2019).

In Europe, emerging evidence signals to more far-reaching efforts taken by governments to safeguard against the economic repercussions of the COVID-19 pandemic. Seiwald and Polzer (2020) examined budgetary measures adopted by the Austrian government and reported that a stimulus package was deployed to safeguard against the consequences of COVID-19 on the economy without undermining existing capacity. This points to a strong coping capacity by Austrian government (see Barbera *et al.*, 2020), although it is still early (as of October 2020) to tell whether this situation may change later on. A different study by Raudla and Douglas (2020) on Estonia, finds budgetary responses adopted by the government to include tax cuts, expanded government debt and increased spending. The authors point out some peculiarities in Estonian government's response strategies including departure from a tradition of fiscal consolidation when remedying economic shocks, in favour of fiscal stimulus which was bigger than the EU average (at 4.5% of GDP); and made possible by a long history of "*commitment to fiscal discipline and low levels of debt*" (Raudla and Douglas, 2020). Conversely, Nemec and Špaček (2020) conducted a comparative inquiry of Czech Republic and Slovakia to determine the impact of COVID-19 on local government finances, and report revenue decreases primarily due to delayed tax collection and tax exemptions while expenditure increased to facilitate virus control measures by the local governments. The authors do not go into details concerning reasons for the limited financial support of local authorities by the central governments, or how the former might overcome this deficiency, although they acknowledge that their work "*provides only temporary and general insight into the situation of Czech and Slovak municipal budgets during the Covid-19 crisis.*" The situation of subnational governments in Czechia and Slovakia differs considerably with that of English local governments which are characterised by higher financial resilience capacity due to substantial government support and higher reserves (Ahrens and Ferry, 2020). That notwithstanding, the future financial resilience of English local governments appears uncertain considering that they are yet to fully recover from austerity introduced in the aftermath of the 2007/2008 global financial crisis and also noting that the central government financial support is unsystematic without a clear guiding framework (see Ahrens and Ferry, 2020). Our reading of literature shows that the efforts undertaken by various governments in the early stages of COVID-19 pandemic differ considerably, although the primary intentions appear focussed on building coping capacity (Barbera, Guarini and Steccolini, 2020), or (as per Ahrens and Ferry, 2020) *future-proofing* against severe financial shocks and difficulties.

3.2 Asian context

The government responses to the COVID-19 situation in non-western contexts were also mixed. In South Korea, for instance, the government availed a generous fiscal package in record time (i.e. 2 weeks compared to 48 days previously) to support businesses and households and manage the spread of the coronavirus in the country (Kim, 2020). South Korea is also noted to have enough internal coping capacity owing to significant financial reserves accumulated in previous years, and favourable debt-to-GDP ratio of 40.1% compared with an average of 109.2% for most OECD countries (Kim, 2020). Korea's situation suggests that "*prudent creation of reserves, […] during expansionary years*" (Barbera *et al.*, 2016, p. 358) can offer increased financial resilience during sudden financial shocks, such as those occasioned by the COVID-19 pandemic. Upadhaya et al. (2020) researching three South Asian countries (i.e. India, Nepal and Sri Lanka) observe that the anticipatory and coping capacities of these countries are severely impaired owing to their weak economic situation prior to the COVID-19 outbreak, including weak national output and large national debt. The situation of these countries before the COVID-19 outbreak means that they require carefully thought-out policy measures (including stimulus packages, as proposed by Upadhaya et al., 2020), in order to build their financial resilience capacities and safeguard government fiscal sustainability. This further implies that many developing countries or those with weak/slow-growing economies may lack the internal ability to deal with financial shocks, thus needing urgent partnerships (e.g. with multilateral donors) to building resilience potential.

3.3 Africa context

Besides, emerging insights from Africa reveal a precarious position that many of her countries find themselves in during the current COVID-19 pandemic. A study of South Africa by de Villiers *et al.* (2020) reveals that the country faces declining revenues and increased risk of sovereign default, which have informed the recent introduction of zero-based budgeting and proposals to trim the public sector wage bill. Like other countries reviewed previously, South Africa also established emergency relief fund to mitigate against the socioeconomic effects of COVID-19 pandemic although the country is noted to be banking on the assistance of the World Bank and the International Monetary Fund (IMF) to raise the required finances. A similar situation is evident in Nigeria where the country introduced stimulus intervention (i.e. budget cuts on capital and other non-urgent expenditure, extending loans to local governments to expand social interventions) (Ejiogu *et al.*, 2020). According to Ejiogu *et al.* (2020), Nigeria is also planning to approach the World Bank and Africa Development Bank for additional financial assistance. These observations suggest that economically underdeveloped and/or weak countries may lack adequate capacity to withstand the financial shocks emanating from the covid-19 pandemic, particularly due to weak macroeconomic policies and narrow fiscal space. As evidence from Ghana further shows, the IMF and World Bank, along with a host of other multilateral donors like the European Union continue to play an important role in assisting African countries to strengthen their disaster and financial resilience capacities (Dzigbede & Pathak, 2020). Table 1 highlight summary of resilience patterns in response to covid-19 across some countries globally.

Table 1: Summary of resilience patterns in response to the covid-19

Study and context	***Anticipatory strategies***	***Coping strategies***
Joyce and Prabowo (2020) • United States	• Intelligence about corona virus • Availability of financial reserves	• Injecting liquidity • Cutting federal funds rate • Targeted loans for businesses
Cho and Kurpierz (2020) • Canada	• Favourable economic situation	• Tax cuts and tax refunds • Direct support to vulnerable individuals/households
Seiwald and Polzer (2020) • Austria	• Budgetary surplus • Favourable debt-to-GDP ratio of 70.4% in 2019	• Deferral of tax payments • Government guarantees • Hardship funds for small businesses
Raudla and Douglas (2020) • Estonia	• Low levels of debt previously • Eurozone credit market access	• Increased healthcare spending • Direct payment of • benefits and subsidies • Provisions of loans and loan guarantees
Nemec and Špaček (2020) • Czechia • Slovakia	• Reserves accumulated in previous years	• Increase expenditure to finance anti-pandemic measures

		• Providing citizens relief by halting collection of some local revenues
Ahrens and Ferry (2020) • England	• Prior planning for pandemic outbreaks • Central government grants for local governments	• Central government funding support of local authorities • Increased spending to enhance health and social care • Support for businesses and • Furloughed employees
Kim (2020) • Korea	• Robust fiscal soundness prior to covid-19 outbreak • Low debt-to-GDP ratio at 40%	• Increased government spending to prevent and treat COVID-19 • Loans and guarantees to support affected businesses • Household emergency relief program
Upadhaya et al. (2020) • India • Nepal • Sri Lanka	N/A	• Establishing COVID-19 emergency funds • Mobilising international financial support • Delayed payments of taxes, rents, and utility bills • Loan repayment extensions
de Villiers et al. (2020) • South Africa	N/A	• Creating emergency • relief funds • Redirecting funds from capital projects • Tax holidays • Borrowing from international financial institutions • Introducing zero-based budgeting • Minimising public sector wage bill
Ejiogu et al. (2020) • Nigeria	N/A	• Increased borrowings domestically and internationally • Re-prioritisation of development budget towards covid-19 intervention programs • Freezing public service recruitments • Persuading private sector to fund government covid-19 interventions
Dzigbede & Pathak (2020) • Ghana	N/A	• Reducing the policy interest rate from 16.0 to 14.5%, • Reducing the primary reserve requirement for banks from 10 to 8% • Reducing the Capital Conservation Buffer for banks from 3.0 to 1.5% • Borrowing from international financial institutions • Direct liquidity injection into the healthcare industry • Food provision to needy people • Paying water bills for households placed under lockdown for 3-months

Lastly, preliminary insights show that agricultural sectors of surveyed states continue to exhibit positive GDP growth as other sectors report negative growth rates (e.g. see, de Villiers *et al.*, 2020; Joyce and Prabowo, 2020). Therefore, as most developing countries are predominantly agriculture-led, such as those in sub-Saharan Africa, there is a likelihood that this could open an opportunity to leverage on the agricultural sector to bolster government financial resilience.

Drawing on the above insights, our study seeks to contribute to literature by examining the budgetary responses and financial resilience measures implemented by the three sub-Saharan African countries. Our paper is one of the initial studies that examine the concept of government financial resilience in post-conflict and fragile countries, as well as contexts that have previously experienced a large-scale outbreak of another highly infectious disease – the EVD[2]. Besides, the present paper is the first study to test the integration of the dimensions of financial resilience framework and the resource-based view theory in a less developed countries context. Previous studies that have attempted to apply these frameworks have mainly done so in developed countries context (e.g. see Barbera et al., 2019; Barbera et al., 2020; Ahrens & Ferry, 2020).

3.4 Why Ghana, Sierra Leone and Liberia?

The history of diseases in West Africa, particularly in the case countries may help us to shed light on the governmental financial resilience over time. The underlying demographic, epidemiological, political, geographical, institutional and economic contexts are factors (see Gottret and Schieber 2006; Lebbie et al., 2016) which may be relevant in helping us to understand financial resilience patterns in the selected countries. In other words, shedding some light on the disease environment of West Africa, examining some of the challenges Africans have faced (epidemiologically), and the physiological and cultural adaptations and innovations that have enabled them to subsist and prosper in their settlements (Akyeampong, 2006) are relevant in unravelling patterns of financial resilience caused by the pandemics. Akyeampong noted in the above study that African environment, and especially the tropical rainforests, supports a mass of bacteria and parasites (parasitic organisms include viruses), where even single-celled organisms can flourish. Disease in Africa include those rooted in the physical environment and others introduced from external contact. For instance, disease such as malaria is indigenous to West Africa. Other diseases which have been introduced to West Africa through cultural contact but entered West Africa through Atlantic trade are common cold

[2] EVD is short for Ebola virus disease.

measles and chicken pox /smallpox (European viral diseases). These diseases have been with West Africa for centuries ago. However, the extent with which West Africa have managed with the meagre financial resources to curtail these issues over time desire examination. And the more recent pandemics (Ebola and COVID-19) of this very domain are ideal cases to unpacking this very quest.

Prior to the advent of Ebola and COVID-19, malaria and other communicable diseases have had and continue to have severe complications and ravaging effect on the health of the people. But, among others, traditional herbal African therapies or medicines are noted to supplements governments resilient measures/efforts in either controlling or preventing. According to Elujoba et al. (2005) traditional African Medicine is Africa's socio-economic and socio-cultural heritage, servicing 80% of the populations in Africa.

Moving from more distant past in relation to diseases to recent pandemics (Ebola and COVID-19) manifest in West Africa, governments in the selected countries have initiated measures to either control or prevent the infection and prevention of these viral theses. These measures are distinctively underpinned by financial measures/ support systems to curtail these diseases. With these countries' budgets largely reliant on appropriations and limited sales/income and external support, yet insufficient, it is imperative to examine contextual factors that supplement governmental financial resilience on pandemics in West Africa. Apart from examining factors, the study takes cognisance of historical impetus towards governmental financial resilience in the three selected West African countries.

The peculiarities of Ghana, Sierra Leone and Liberia are ideal for unpacking novel financial resilience patterns associated with pandemics. However, this section is largely underpinned by health/disease-related peculiarities that are emblematic of the study's subject matter. According to OECD-DAC (2020) list of ODA recipients, Ghana is categorised as a lower middle-income country, while Liberia and Sierra Leone are both classified as least developed countries. In terms of development, this sets Ghana considerably distant apart from Liberia and Sierra Leone. For instance, Ghana's per-capita income is US$2,202.1, while per-capita income of US$621.9 and US$504.5 respectively represent Liberia and Sierra Leone. In addition to the above, there are several indices which can be used to highlight the distinctiveness of these selected countries. The population of Ghana is slightly above 30 million, Liberia slightly stands above 5 million and Sierra Leone's population is approximately 8 million (UNDP, 2018). On the development front, these three countries have undergone economic restructuring for decades largely through the dictates of the World Bank and the International Monetary Fund (IMF). For example, Ghana has been undergoing World Bank and IMF sponsored Structural Adjustment Programs (SAP) since 1983. This has relatively led to improvements in economic growth and political changes and stability. According to the World Bank (2020), Ghana's economic growth averages at 7% over the last decade.

During the same period under the implementation of the above neo-liberal reforms across African countries, Liberia and Sierra Leone witnessed political instability as a result of civil wars, which respectively started from 1989 and 1991 and lasted for over a decade. Post-war effects on Liberia and Sierra Leone have made these countries account for some of the poorest health outcomes. According to the United Nations, the Liberian conflict cost over 200,000 lives and displaces 1 million of Liberia's 3.5 million people. It is noted to be among the largest recorded economic collapses, emptied the public coffers and drove up the national debt to a staggering 800% of GDP (Hughes et al, 2012).

Comparatively, Ghana has a better healthcare system and healthcare outcomes than Libera and Sierra Leone. Ghana is one of the small numbers of African countries that have passed legislation, earmarked significant revenues, and seriously began implementation of a public health insurance program for its entire population (Schieber et al., 2012). However, the healthcare system in Ghana does not meet the needs of the population as it also faces tremendous challenges in improving healthcare outcomes. In effect, the three selected countries are saddled with enormous health challenges. For instance, the three countries face the challenge of dealing with a high prevalence of communicable and preventable diseases, poor levels of reproductive health. Non-communicable disease such as obesity, diabetes, cancers, hypertension and cardiovascular diseases are increasingly becoming major public health challenges (Abeka-Nkrumah et al., 2009). The dual burden of disease imposes significant costs on the health systems of these countries.

According to ARHR (2019) Ghana's budget share for the health sector hovers around 7-8 per cent over the past three years. A budget cut was made by the government of Sierra Leone to the health sector from 11% in the 2011 national budget to 7.4% in the 2012 budget, but increased from 7.4% in 2012 to 11.2% in 2014 (Lebbie et al., 2016). However, transforming politicians' commitments and pledges into implementation has been challenging, confirming that accountability is a long-term process (Lebbie et al., 2016). The above has led to insufficient health facilities and limited access to same. The flow of fund to the health systems of these countries are from household income, government revenues, development partners, and national health insurance scheme in the context of Ghana.

4. Methodology

We adopt a multiple case study as a research strategy with purposive selection (Keast et al. 2007), focusing on how countries demonstrate resilience in the midst of extreme health and humanitarian crisis. In particular, we examine how the case countries were able to reorganise, rebuild, and bounce back after a major health catastrophe described by analysts as "unprecedented in magnitude, duration and spread" (Morse et al. 2016), and the anticipatory and coping (Barbera et al., 2017; 2020) lessons it offers for the current COVID-19 pandemic.

George and Bennett (2005) define the case study approach as "the detailed examination of an aspect of a historical episode to develop or test historical explanations that may be generalisable to other events" (p.5). But given the multiple sites of our research focus, a multiple case study was selected based on Yin (2009), and Eisenhardt and Graebner (2007), which allows us to understand the differences and similarities between cases (Yin 2009), and to analyse the data within and across the sites (Yin 2015). As Twycross and Heale (2018) remind us, multiple-case study allows for a more in-depth understanding of the cases as a unit, through comparison of similarities and differences of the individual cases embedded within the quintain. Consequently, evidence arising from multiple-case studies is often robust and more reliable than from a single-case research (Eisenhardt 1999; Yin 2015; Twycross and Heale 2018).

Whilst (Yin 2009) and Eisenhardt (1999) provide very useful insights into the case study as a research strategy, they nevertheless leave most of the design decisions on the table. As such, we adopt a narrative analysis which entails content and context analysis of secondary data (see, Ngoasongn 2014) to identify the forms and functions of narratives and (re) constructing connections between events and their contexts (Zilber 2007). This study design helps us understand the historical and cultural context of governments' resilience strategies and the global discourse of everyday resilience which has become increasingly important in the current COVID-19 pandemic.

Our choice of the case countries is guided by their common histories of epidemics, their involvement of confronting infectious diseases, and their socioeconomic contexts. The two countries – Liberia and Sierra Leone – that recently emerged from costly civil wars were the epicentre of the 2014-2016 Ebola outbreak in West Africa. During the debilitating civil wars, the two countries experienced anarchy and near collapse of central governments. Even though not directly affected, Ghana served as the control and command centre in the Ebola epidemic outbreak, having served as the hub for logistics and training to coordinate international efforts. Ghana thus has the experience in the fight against epidemics. Moreover, Ghana is amongst the success stories in the fight against the COVID-19 pandemic, having developed one of the most comprehensive economic and social COVID-19 response strategies in Africa (Obern, 2020).

But despite their similarities, each of these countries entails unique social, economic and political dynamics. For example, Ghana is a stable democracy with relatively strong economic fundamentals. Over the last three decades, an increase in the price and production of cocoa, gold, and oil helped transform Ghana: real GDP growth quadrupled, extreme poverty dropped by half, and in 2011, Ghana moved to a Lower Middle-Income Country status. Liberia and Sierra Leone on the other end of the spectrum are countries that have emerged from costly civil wars with economies characterised as developing and have limited fiscal space to manoeuvre. This has varying implications on how they respond to health emergencies such as pandemics or infectious disease outbreaks (cf.Kavanagh and Singh, 2020).

4.1 Data

Textual Analysis of Documents

Consistent with the aims of our paper, a detailed textual analysis was conducted to evaluate the extent of resilience exhibited by our case countries. As pointed out by Ferlie and McGivern (2014), textual analysis can chart analytical techniques manufactured and employed with precision. So, textual analysis provides an entrée into the "what" of government financial resilience. It also enables us to evaluate the type of resourced deployed and policies that enable a country to minimise or withstand the negative effects of external shocks. In this analysis, a specific focus has been given to the positive adjustments and responses that countries make with a view to overcome adversity (Tengblad and Oudhuis 2018).

We collected our data from a wide range of secondary sources comprising official government documentation/records, policy publications by supranational organisations (e.g. UN agencies sush as UNISDR) and International Financial Institutions (IFIs), media/newspaper reports, Web-based reports and articles with respect to governments financial resilience covering a period of six years. This period was chosen to coincide with the occurrence of the two diseases outbreak under consideration (i.e. Ebola outbreak of 2014-2016 and COVID-19 of 2019 to present).

In our study, documents constitute the primary data source of our analysis (see Table 2). Described by Atkinson and Coffey (1997, p.47), as "social facts", documents are the most visible signs of what happened at some previous time, especially in the context of how the resilience narrative was constructed and discoursed by a range of actors and emphasized by several international panels assembled to review lessons from the Ebola epidemic (Morse et al. 2016). These documents afforded us the opportunity to obtain information pertaining to the context being explored in-depth and to reveal multiple facets of the concept of financial resilience.

In the documents analysed, we note the common patterns of resilience demonstrated by our case countries as well as variations amongst them. In particular, our empirics show how these countries were able to bounce back from the shocks and adapt to change in the face of adversity and extreme challenges. For example, we note how Liberia and Sierra Leone were able to absorb the effect of external economic shocks and effectively counteract the harmful effects of such shocks following the Ebola crisis that ravaged their economies.

4.2 Analysis

The documents were manually coded after reading through several times to search for common themes and to extract key concepts from our data. Analysis of the data by the researchers resulted in the emergence of several broad themes and consistent patterns of resilience mechanisms and coping capacity. This process of data analysis allowed for the confirmation and refinement of core elements that emerged in our preliminary theory of resilience dynamics. We were also able to further identify the core concepts by finding additional dimensions of governments financial resilience such as actions taken at the informal collective and individual levels. Nevertheless, the approach may be criticised because of the subjectivity in interpretation and the context specificity of findings (Gatchair 2018). However, the approach does yield useful insights that can be analytically generalised to enhance the concept of resilience. We now examine the key findings in the next section.

Date	Author	Type	Title or purpose of document	Pages
2013	World Bank	Document	Liberia's New National Development Strategy: Planning for Stronger Results in a Low Capacity Context	12
2015	USAID	Document	Ebola Response, Recovery and Resilience in West Africa	33
2015	GoSL	Budget	2015 Government Budget Speech	26
2015	GoSL	Document	National Ebola Recovery Strategy 2015-2017	59
2016	UNISDR	Training Report	Accelerating Implementation of Sendai Framework in Ebola Affected Countries with Risk-Informed Health Systems	1
2016	UNDRR	Report	Ebola countries implement Sendai Framework	2
2016	Commonwealth Secretariat	Document	Countercyclical Financial Instruments: Building fiscal resilience to exogenous shocks	26
2016	World Bank	Document	Public Expenditure and Financial Accountability Assessment (PEFA) on Liberia's Public Financial Management Systems	135
2014 to 2020	Government of Ghana	Document	The budget statement and economic policy	200+
2018	GoSL	Report	Fiscal Strategy Statement for 2019-2023	62
2020	GoSL	Public Notice	Update on COVID-19 Accounts	3
2020	UNCTAD	Document	UN list of least developed countries	1
2020	World Bank	Press Release	More Support to Boost Liberia COVID-19 Response	2
2020	Tony Blair Institute for Global Change	Report	Insights From COVID-19 Response: Repurposing Manufacturing.	12
2020	OECD-DAC	Report	DAC List of ODA Recipients- Effective for reporting on 2020 flows	16

2020	Government of Ghana	Budget	Mid-Year Review of the Budget Statement	
2021	GoSL	Budget	Government Budget & Statement of Economic and Financial Policies	93

Table 2: Documents analysed

5. Results and discussion

In this section, we present findings and discussions on external and internal anticipatory and coping informed financial/budgetary initiatives/actions and/ or policies put in place to cope with COVID-19 crises. In addition, the section present finding and discussions on government financial and political resources that served as resilience functions to withstand COVID-19 crises across the case countries. This section includes how specific experiences from the West African Ebola pandemic shape governmental resilience initiatives and policies. Findings from this study revealed that several external and internal factors (see Gottret and Schieber 2006; Lebbie et al., 2016) have influenced financial resilience patterns in the case countries. The section in part ends with a summary of the central results in a table (see Table 4) and associated discussion of how RBV is operationalised as the flow of tangible resources and intangible resources.

In responding to CNN COVID-19 related interview, Melinda Gates (2020) underscores the state of affairs of African countries and why it would be difficult for Africa to cope with the COVID-19 crisis:

> *"What I saw what China has to do to isolate such enormous part of their population, my first thought was Africa – how in the world are they going to deal with this? I have been in townships all over Africa, in slums. When we talk about in our country physical distancing and then hand washing, if you leave in a slum, you can't physical distance, you have to go out and get a meal. You don't have clean water to wash your hands. And so as soon as I saw that and we know from the foundation's work: how quickly disease spreads I thought oh my ghosh, we have a crises on our hands that we aren't even talking about it yet in the United Sates in what is going to happen to the rest of the world..... It's going to be horrible in the developing world and part of the reasons you seeing the case number still don't look very bad is because they don't have access to very many tests. So you know, look at Ecuador, look at what's is going on in Ecuador, they putting bodies out on the streets, you going to see that in countries in Africa".*

The above response attest to similar observations against Africa's financial resolve to curtail the challenges associated with COVID-19. However, although there are many challenges in Africa, the findings and discussions below show that the three case countries in part draw from the lessons learnt from Ebola to show some considerable governmental financial resilience in the ongoing COVID-19 pandemic.

5.1 Ghana' financial resilience: anticipatory capacities, coping capacities, and resources used

This section discusses the anticipatory capacities, coping capacities, and resources that shaped Ghana government financial resilience towards COVID-19 crises.

5.1.1 Anticipatory and coping capacities

In assessing Ghana's ability to accommodate shocks created from the first wave of COVID-19, the government responses epitomise partial "situation awareness" (McManus et al. 2007; Barbera et al., 2017, 2020; Upadhaya et al., 2020) which was in part shaped by the anticipatory lessons learnt from the 2014-2016 Ebola outbreak. In addition, Ghana's financial resilience to the first and second wave of COVID-19 has been due to transforming and adapting coping capacities (Davoudi et al. 2013; Darnhofer 2014). These capacities respectively emanate from the government's ability to implement radical changes to economic functions such as the manufacturing sector and its ability to implement incremental changes to extant health structures and functions (Darnhofer 2014). For instance, as part of the coping measures, the shocks associated with first wave of COVID-19 partly prompted the government to repurpose manufacturing and initiate multifarious financial stimulus packages and budgetary responses. At one end, the Parliament of Ghana approved an emergency budget of GHS 1.2 billion[3] representing an equivalent amount of USD 210 million and which was sourced from the Contingency Fund. In addition to the above, the government provided a seed capital of GHS 600 million as a liquidity line and as a business support scheme that grant loans to micro, small and medium scale businesses with a one-year moratorium and two-year repayment period[4].

[3] **Ghana's Parliament Approves GHC1.2bn for Coronavirus Alleviation.** **https://businesselitesafrica.com/business-africa/ghanas-parliament-approves-ghc1-2bn-for-coronavirus-alleviation/.**

[4] **More than 5,000 MSMEs register for CAP Business Support Scheme.** **https://thebusiness24online.net/2020/05/22/more-than-5000-msmes-register-for-cap-business-support-scheme/**

The Bank of Ghana (BoG) and the Ghana Interbank Payment and Settlement Systems Ltd (GhIPSS) came up with measures such as ease of transaction and waiver or reduction of online transaction charges, to cushion the public who undertake online transactions as well as discourage the use of cash so as to prevent the spread of COVID 19 (Nkansah, 2020). The Bank of Ghana supplemented this with a reduction in monetary policy rate to 14.5 percent, 2 percent reduction in interest rate, 1.5 percent decrease in policy rate, 2 percent decrease in reserve requirement with GHS 3 billion facility to stimulate the economy (especially in the pharmaceutical, hospitality, service and manufacturing sectors). The government also established Ghana COVID-19 National Trust Fund. This enabled huge cash and kind donations from individuals, churches, the private sector, political parties among others to the fund.

Specifically, Ghana repurposed its manufacturing sector for COVID-19 response (TBIFGC[5], 2020). For instance, textiles and garment manufacturing companies (including SMEs) were repurposed to mass produce PPEs and face masks. In response, the government and the private sector seized an opportunity to pilot and repurpose manufacturing capabilities to meet national demand for essential medical items and keep the economy and local businesses afloat. This reduced the country's heavy reliance on imports at the time when import spending on PPEs and face masks almost 'quadrupled'. The following account from Mamo (2020) of TBIFGC highlight some of the specific resilient measures taken by the government of Ghana:

> *"The government also provided favourable loan terms to small and medium enterprises (SMEs) which needed to expand in order to meet the growing demand for Covid-19 essential items. Among them, four existing local garment manufacturers received a $10 million loan through the Ghana Exim Bank to start producing PPE. With this support, the companies were expected to produce a combined 280,000 face masks per day for both the local market as well as for export to other West African countries, paving the way for further regional trade and collaboration. Nigeria and Liberia are among those to have already placed orders."*

With limited purchasing power to order in bulk quantities, most African countries found themselves at the back of queues as suppliers prioritised large orders and buyers willing to pay higher rates. Moreover, several African government officials noted that, even when supplies were available, procurement and logistical arrangements on global platforms did not always make placing orders quick or easy (Mamo, 2020). This anticipation of disruption and contextual understanding enabled Ghanaian government to initiate "bounce forward" (Barbera

[5] Tony Blair Institute for Global Change

et al., 2017, 2020) strategy of repurposing (alter) the manufacturing section to raise income for families among others. At the other end (externally), Ghana secured $100 million from the World Bank[6] as part of its Coronavirus Alleviation Programme (CAP) to support the country's efforts to minimise the disruptive impact of the pandemic on health systems, social services and economic activities in the year 2020. Till date, Ghana has received over $430 million from the World Bank for the above purposes (Laporte, 2022). Thus, Ghana's partly reliance on its external stakeholder networks and expertise (knowledge resource) enables it to manage or lessen the vulnerabilities associated with the pandemic.

5.1.2 Resources used

The findings on the other hand reveal that organisational resource such as political support (Stazyk and Goerdel, 2011) from voters in part affected the fiscal policy choices that influence the government expenditure levels. We find that the first wave of VOVID-19 coincided with the preparation towards second term general presidential election that involved the incumbent government. As such, buffering initiatives which were in part noted to be shaped by political objective (resource) of ensuring to secure the required voter support to win elections resulted in the following resilient measures. The government of Ghana through its Coronavirus Alleviation Programme (CAP) supported households in the three weeks lockdown areas of Accra and Kumasi with dry food packs and hot cooked meals at the cost of GHC 54.3 million to enable them to mitigate the impact of the pandemic. In addition, through the CAP policy initiative, government provided free water for all consumers and a 50 percent electricity subsidy to 4,086,286 households and 686,522 businesses from April till the end of the year 2020 (Government of Ghana, 2020). The following testimony of the President of Ghana support the above CAP policy initiative.

> *we are providing critical help to households, families and businesses, in the midst of this pandemic, because we care. It is my conviction that, in times of crises, it is the duty of a responsible and sensitive Government to protect the population and provide relief" (Akufo-Ado, 2020).*

The above measures on one hand attest to the government fulfilling its coping capabilities to manage and reduce the vulnerabilities and financial shock associated with the pandemic (Barbera et al., 2017). But these coping interventions per our findings, plausibly reflect the

[6] World Bank Group Supports Ghana's COVID-19 Response: https://www.worldbank.org/en/news/press-release/2020/04/02/world-bank-group-supports-ghanas-covid-19-response.

political interests of government, which is to appeal to political resource for victory in elections (Gyamfi, 2020). Levine (1978) observed that in period of crisis, political matters immensely contribute to the survival and the maintenance of status quo of countries whose budgets largely rely on appropriations and limited revenues (likely due to corruption).

Our findings further reveal how governmental financial resilience is shaped by anticipatory and adapting capacities which lessen the perceived financial vulnerability (Barbera et al., 2017) of Ghana. In this study, we find this anticipatory and adaptive capacities against the COVID-19 results from the lessons learnt from the Ebola Virus Disease (EVD) which occurred in West Africa within the last decade. Accra, the capital of Ghana was the headquarters for UN Mission for Ebola Emergency Response (UNMEER) with offices in three main West African countries: Guinea, Liberia and Sierra Leone (Schnirring, 2014; UN, 2014). This was the UN first-ever established emergency health mission. Lupel and Snyder (2017) observed that, UNMEER is an important case study of how the UN or a member state, can provide a whole-of-system response through coordination, partnership, and creative use of existing tools in the fight against health crises. As noted by Ellen Johnson-Sirleaf[7]:

> *"We have learned much from this response that the world should consider for the next emergency. There are lessons about the importance of strong leadership and genuine collaboration between government and international partners, with everyone pulling together under one system to one end."*

The anticipatory and response capacities (Davoudi 2012) drawn from the Ebola Virus Disease (EVD) brought to the attention of Ghana health service and government of the fundamental healthcare issues and opportunities for preparedness (Nyarko et al., 2015). For instance, the above study finds that the government and the health service used the Ebola epidemic to prepare towards the following identified healthcare challenges: fear response as a threat to the integrity and continuity of quality care; healthcare workers' fear of demonstrable lack of societal and personal protections for infection prevention and control in communities and healthcare facilities; and a lack of coherent messaging and direction from leadership which leads to limited coordination and reinforces a level of mistrust in the government ability and commitment to mobilise an adequate response. With Ghana having been selected as the headquarters of UNMEER, it spearheaded the Ebola Recovery Assessment (ERA). The ERA

[7] Former President of the Government of Liberia (Ebola crisis)

aligns with the Sendai Framework for Disaster Risk Reduction (Aitsi-Selmi et al., 2015) and this to considerable extent enable the government of Ghana to strengthen its health preparedness, disease surveillance and health response architecture to be better prepared to prevent new outbreaks and to face future shocks (UNISDR, 2016). Under the above, external funding and budgetary provisions (Government of Ghana budget statement and economic policy, 2017; 2018; 2019) were made to facilitate training and capacity enhancement programmes and practical guidelines disease surveillance and to control, manage and to prevent outbreaks. We noted that preparedness towards pandemics or health-related crisis may lessen the pressures on public finances during pandemics. This in part enable the Ghanaian government to limit the potential challenges (e.g. increase in external borrowing and debt payments) that may distress or exacerbate financial resilience efforts to cope or contain COVID-19 pandemic.

5.2 Liberia's financial resilience: anticipatory capacities, coping capacities, and resources used

Liberia is a resource-constrained context (UNCTAD, 2020) that is also heavily dependent on foreign donor support to cover its considerable fiscal deficit, provide social services and support economic growth (The World Bank Group, 2016, 2020). This situation leaves little budgetary room for the country to mobilise enough resources to deal with major emergencies, such as the EVD of 2014-2016. It is unsurprising therefore that Liberia depended substantially on donor aid to combat the EVD outbreak, nearing the aid-flow levels of the post-war reconstruction period, as noted below:

> *[although] total aid fell from an all-time high in 2010 of US$359 per capita to about $130 in 2013, [...] aid flows did rebound briefly to $243 per capita during the country's 2014-2015 Ebola crisis* (Eise & Connaughton, 2019)

Direct budget support by donors, including international NGOs and multilateral agencies[8], constituted significant funding sources for fighting the outbreak. The WHO, UN partner agencies, and the European Commission (Fairbank, 2014) facilitated these donor efforts' mobilisation and coordination. These findings are consistent with evidence from other African countries where donor support is documented as an important method of strengthening

[8] Examples of such agencies included the African Development Bank, World Bank, IMF, the European Union, UN, USAID and SIDA.

government financial resilience during pandemics (e.g. *Ghana*, Dzigbede & Pathak, 2020; *Nigeria* Ejiogu et al., 2020; and *South Africa* de Villiers et al., 2020).

For a country that was emerging from 14 years of civil war[9] at the start of the EVD outbreak, we argue that the Liberian government had a limited internal capacity to absorb the financial shocks occasioned by the EVD, hence dependence on external donor support was thereby imperative (see Barbera *et al.*, 2017). At the time of the EVD outbreak, Liberia also had a highly dollarized[10] economy while traditional government revenues (i.e. tax collection, commodity revenues) were significantly constrained due to the earlier protracted civil war. Liberia's real GDP growth also continued to weaken considerably following the EVD outbreak, as noted below:

> *The EVD in 2014 caused real GDP growth to fall sharply to 0.7% in 2014, much lower than the pre-Ebola projection of 5%....pre-Ebola GDP growth projection for 2015 was revised downwards to 0.3% from 6.8%* (The World Bank Group, 2016)

Coupled with severely constrained private sector growth (see United States Agency for International Development, 2015), the evidence above demonstrates the narrow fiscal space Liberia endured. Hence, Liberia lacked the capacity to control the EVD outbreak, nor provide a stimulus package to protect the already struggling economy from adverse shocks of the EVD.

The protracted conflict in Liberia also led to delays in implementation of various good governance reforms, which further inhibited the country's ability to build robust financial resilience over time. Nyei (2014), for instance, notes that local governments lacked reliable sources of revenue to support service delivery, as royalties on investments and taxes from various economic activities (i.e. agriculture, mining, and forestry) across the country are usually retained by the central government. The author further argues that a powerful culture of neopatrimonialism leads to the (mis)use of the revenues collected by the central government for personal benefits, thus denying the government ability to build financial resilience (Nyei, 2014). During that period, Liberia also exhibited "an extreme version of neopatrimonialism" (Boas, 2001, p.717), where warlords attempted to take control of key government revenue sources to sustain loyalty/patron-client relations with their guerrilla soldiers (Pitcher et al., 2009). We argue that this situation rendered it nearly impossible for the government to develop financial resilience. However, Liberia's war/conflict situation renders its adaptive capacities,

[9] The Second Liberian Civil War lasted between 1989-2003 and resulted in the deaths of over 250,000 people and significant destruction of the country's basic infrastructure (World Bank Institute, 2013; Platform for Dialogue and Peace, 2015; Shoman, Karafillakis and Rawaf, 2017).
[10] This refers to a situation where a government adopts the US dollar to substitute or supplement its own currency, due to severe instability or hyperinflation which leads to loss of value in the latter.

that is, the available resources and competencies that allow persistence, adaptation and transformation in the face of disturbances (Griffiths 2013; Darnhofer 2014; Barbera 2017), very weak. Thus, such resilience was arguably lacking due to the war/conflict situation, unless external support was availed.

Notwithstanding, Liberia was supported by the IMF in building her financial resilience by way of "*temporary stay on debt servicing, and by providing a combination of concessional loans, debt relief and grants*" (The Commonwealth Secretariat, 2016, p. 20). Our analysis thus leads us to conclude that development partners, including international financial institutions and other donors, can serve as important safeguards for financial resilience for fragile and conflict-affected countries which may lack adequate systems or resources to cope with disasters and pandemics such as the Ebola and covid-19 outbreaks. Such adaptive capacities from external support, we argue, can help to not only prevent the country's economy from total collapse but also assist with protecting lives of citizens when sudden and major need for unavoidable expenditure arises.

Also, evidence suggests that Liberia had a diminished anticipatory capability at the time of the EVD outbreak, and thus support by external partners to build fiscal resilience to shocks caused by the EVD was evidently needed as noted below:

> *…[the] brutal conflict had ruined Liberia's economy, infrastructure, health system, and the health and education of its people….Of Liberia's 550 pre-war health facilities, only 354 facilities were functioning…Eighty percent of these were managed by non-governmental and faith-based organizations* (Lee et al., 2011, p.3)

The above evidence leads us to conclude that anticipatory capacity was one dimension of financial resilience that was Liberia lacked at the outset of the EVD outbreak. According to Barbera et al (2017), governments can demonstrate anticipatory strategies through the "presence of systems to plan, control, and manage risks, [and] situation awareness and sense-making". This suggests that the only other dimension of financial resilience available to the post-conflict Liberian government was to radically activate any dormant systems or introduce new arrangements (i.e. coping strategies) to deal with the EVD crises and its associated shocks (*see* Barbera *et al.*, 2017; Barbera *et al.*, 2020). This also required the goodwill and support of external partners to implement.

With regard to the COVID-19 pandemic, we find a mix of both anticipatory measures as well as reactive responses in the way the government of Liberia tried to control the spread of the coronavirus disease outbreak. Donor aid notably from the World Bank, IMF and the African Development Bank remained a major source of financial support that assisted Liberia to prop up its economy and control the spread of the coronavirus disease in the country. For instance, during the first and second waves of COVID-19, donors committed a total of US$40.5 million towards provision of basic food to poor households, supporting small-and-medium sized businesses, and increasing the capacity of the healthcare sector and community health services. The financial support from donors is nearly double of the US$25 million which the government of Liberia was able to raise towards addressing the COVID-19 pandemic in the country, and signals the crucial role played by international donor agencies in ramping up the government financial resilience of poor countries during periods of crisis and disasters (see Upadhaya et al., 2020). This development mirrors the experience of the Ebola virus disease where Liberia relied significantly on financial support from donors to ensure continued provision of basic public services and supporting the economy.

Besides and faced with meagre resources, the government of Liberia introduced austerity measures aimed at reducing government spending in order to redirect the existing resources towards strengthening the country's capacity towards preventing and controlling the spreading of COVID-19 pandemic in the country. For instance, the government of Liberia in consultation with the Civil Service Agency compelled non-essential public servants to take mandatory leave where they were to be only 50% of their salary during the period of such leave. The savings made by the government were then used towards COVID-19 containment measures such as hiring contact tracers as well as in providing free electricity and water supply to citizens (ITUC-Africa, 2020). This illustrates a form of reactive response that government can take to address a major crisis by diverting resources from non-critical sectors to areas where such resources may be urgently needed to contain an unforeseen unanticipated financial spending (see also, Barbera et al., 2017, 2020). This is consistent with the literature reviewed previously where we found that governments with limited internal capacity or those already experiencing fiscal challenges are more likely to exhibit reactive resilience (or as per Barbera et al., 2017 'coping capacity') to crises (e.g., Barbera, Guarini and Steccolini, 2016). This pattern of resilience is also documented in other studies that have focussed on developing/poor countries such as Ghana (Dzigbede & Pathak, 2020) and South Asian countries (Upadhaya et al., 2020).

5.3 Sierra Leone's financial resilience: anticipatory capacities, coping capacities, and resources used

Like many countries in the world, the GoSL initiated several policy measures to respond to the pandemic leveraging on lessons learnt from Ebola. These measures are similar to those implemented during the 2013-2016 Ebola outbreak, focused on *saving lives and livelihoods.* In responding to the pandemic, the Government of Sierra Leone (GoSL) developed two broad policy responses – health and socio-economic – which the government projects would costs around Le 10.5 trillion, representing 25.4 percent of Gross Domestic Product (GoSL 2020).

As already stated, the government's coping response draws deep on its Ebola's experience as Ebola prepared the country for the coronavirus. For example, as the virus reached the country on 30 March 2020, health officials who fought Ebola resurrected the tools they used during that crisis to stave off the coronavirus whilst government reactivated its Ebola containment policies developed during the world's deadliest outbreak of the disease. One such important health documents that the Ministry of Health and Sanitation (MoHS) reactivated and reformulated in close collaboration with the World Health Organisation and other health partners is the *COVID-19 Health Preparedness and Response Plan* which seeks to address the health component of the pandemic. The application of these lessons has guided actions to alleviate the negative impact of the current pandemic. The most relevant lesson drawn from the Ebola experience by the Ministry of Health and Sanitation is that of treat, track and isolate, to contain the rapid spread of COVID-19. An important lesson from Ebola is the awareness that scientific understanding of the virus is not enough if response initiatives are to yield concrete results. To secure the support of majority of the citizens, political actors across the broad spectrum must get involved. In its COVID-19 response, the inclusion of political parties was a key part of the Sierra Leonean government's *COVID-19 Health Preparedness and Response Plan*. In parallel, the government also designed its socio-economic plan – the Quick Action Economic Response Programme (QAERP), focused on saving livelihoods. The socio-economic component consists of the direct and indirect effects of the humanitarian, social and economic measures taken to control the spread of the virus. In concrete terms, QAERP outlines key stress sectors which the Government should address as a response to the pandemic. The primary objective of QAERP is to be able to respond to the health crisis as well as mitigate the socio-economic challenges that will emerge as a result of the pandemic (GoSL 2020). The programme identifies the stress sectors as trade, tourism, Agriculture, fisheries, and manufacturing together with a fiscal response. Table 2 provides three scenarios of the financing requirements of QAERP in US dollars

Table 3. *Total Financing Requirements of the Quick Action Economic Response Programme*

	Scenario 1	Scenario 2	Scenario 3
Economic Response	\$166.5 m (cost) \$96.4m (financing gap)	\$199.7 m (cost) \$115.7m (financing gap),	\$249.6m(cost) \$144.6m (financing gap)
Health Response	\$6.6 m	\$7.9 m	\$9.9 m
Revenue Loss	\$58.3 m	\$96.5 m	\$120 m
Total Cost of COVID-19 Response	\$231.4 m	\$303.1 m	\$379.5 m
Total Financing gap COVID-19 Response	\$161.33 m	\$234.03 m	\$309.43 m

COVID-19 Quick Action Economic Response Programme - GoSL (2020)

As one of the heavily stressed sectors due to the pandemic, the agriculture sector accounts for the majority of the country's GDP, contributing over 50 percent of the GDP between 2016 and 2019 (World Bank 2020). Given its overall importance to the economy, the GoSL responded with a strategic plan to transition the sector from a government-led procurement and distribution system to a private sector-driven delivery of agricultural inputs and distribution system (Budget Statement 2021). In furtherance of this, an amount of Le422.6 billion, representing 6 percent of budget was earmarked to support the sector throughout the value chain. Similar to Agriculture, the fisheries sector was allocated with an amount of Le 14.6 billion, of which Le 6.1 billion is earmarked for procurement and distribution of artisanal fishermen. In addition, the sum of Le 3.0 billion is also provided to support value addition activities in the sector to promote fish export for the year (Budget Statement 2021).

The tourism industry plays an increasingly important role in Sierra Leone. It is also one of the few industries which rapidly bounced back once the civil war was over in Sierra Leone, and it is still one of the few industries where it has a strong potential. But the sector has been hit hard by the COVID-19 pandemic. Businesses operating in this sector have been stalled since the WHO declared the pandemic a public health emergency of international concern. Building on lessons learned from the 2014–2016 Ebola virus disease outbreak, the GoSL developed a COVID-19 response plan to revamp the sector by setting aside an amount of Le 12.6 billion from the recurrent budget to the Ministry of Tourism and Cultural Affairs, including Le 4.9 billon to the National Tourist Board; Le 1.6 billion for the promotion of local and international tourism; Le 2.6 billion to the Monuments and Relics Commission and Le 1.4 billion to the National Railway Museum as the government's COVID-19 response (2021 Budget Statement). From the domestic capital budget, the GoSL also allocated Le 9.1 billion to the sector, of which Le 1.4 billion is for the promotion of domestic and ecotourism.

In Sierra Leone, social safety nets are primarily community based and rely on the tradition of the extended family that could extend to the rest of the village. As one of the poorest countries in the World, the shocks of COVID-19 has exposed the fault-lines in this type of social safety net which is a threat to the pillars supporting social cohesion. To avert this, the government allocated an amount of Le 15.2 billion in the 2021 budget to support social protection programmes whilst an amount of Le 15.7 billion has been earmarked for improving water and sanitation. This is crucial given the emphasis linked to good hygiene practices which is a containment measure.

The above fiscal policy interventions by the Sierra Leonean government notwithstanding the Ebola crisis that ravaged the economy demonstrates the government's financial resilience. This was facilitated by fiscal prudence of the Sierra Leonean government coupled with tax and revenue reforms that enhanced domestic revenue (GoSL 2019). Indeed, since 2009 the government of Sierra Leone has implemented a series of public financial reforms with the help of the World Bank that has enhanced its financial resilience in the face of the Ebola and the current COVID-19 pandemic. As authors argue, resilience is the ability and extent to which an economy can withstand or cope with the negative effects of exogenous shocks (Barbera et al. 2020; Briguglio 2016; Barbera et al. 2016). The distinguishing feature of the government financial resilience (Barbera et al. 2020), lies in its adaptive capacity which are driven by fiscal prudence and conscious policy decisions of government in the area of reforms to public finance. Government financial resilience has supported its early success in containing COVID-19 pandemic from getting out of control in an economy dominated by informal workers.

The government financial resilience is also demonstrated in the manufacturing sector which holds great potential but is chronically underdeveloped in Sierra Leone. The sector was further ruined by the Ebola crisis but strong financial support by the government led to a gradual recovery until the current COVID-19 crisis. But as part of efforts to support the recovery, the GoSL has allocated an amount of Le 50 billion from the domestic capital and Le 16.2 from the recurrent budget towards revamping the sector (2021 Budget Statement). Taken together, the above massive budgetary responses notwithstanding the shock and damage to the economy by both the Ebola epidemic and the COVID-19 pandemic is ample evidence of financial resilience demonstrated by the Sierra Leonean government. Finally, government's financial is evident in its strong policy response that partly explains the early successes to the pandemic. Table 4 provides summary of COVID-19 resilience patterns across the three case countries.

Table 4: Summary of resilience patterns in response to covid-19 for the case countries

Context	***Anticipatory strategies/resources [(in)tangible]***	***Coping strategies/resources [(in)tangible]***
Ghana	• Passive Knowledge about Ebola • Availability of some financial reserves • Availability of external financial support • Headquarters of UNMEER – experience in spearheading coordination of the Ebola Recovery Assessment (ERA) • Knowledge of the Sendai Framework for crises/ Disaster Risk Reduction	• Deferral of tax payments • Government guarantees • Hardship funds for small businesses • Political support • Increased expenditure to finance anti-pandemic measures • Providing citizens relief by halting collection of some local revenues • Repurposing the manufacturing sector • Coronavirus Alleviation Programme (CAP) supported households • Using contingency fund • Provision of business support schemes and liquidity lines • Accessing World Bank and other external support • Ghana COVID-19 National Trust Fund for cash and kind donations • Leadership, collaboration between governments and international partners
Liberia	• Active Knowledge about Ebola • Experience in epidemic management • Availability of external financial support • Knowledge of the Sendai Framework for crises/ Disaster Risk Reduction	• Donor Support - World Bank, IMF and the African Development Bank • Direct budget support by external donors • temporary stay on debt servicing • austerity measures - reducing government spending – savings used for COVID-19 containment measures
Sierra Leone	• Active Knowledge about Ebola • Experience in epidemic management • Availability of external financial support • Knowledge of the Sendai Framework for crises/ Disaster Risk Reduction	• Reactivated its Ebola containment policies • Involvement of political actors/ parties • Donor Support - World Bank, IMF and the African Development Bank

		• Direct budget support by external donors

The table is partly informed by theoretical underpinning of RBV. Specifically, the table highlights the flow of tangible and intangible resources (Lee and Chen, 2021) that shaped resilience patterns across the three case countries. For instance, intangible resources such as passive and active knowledge about Ebola, knowledge of the Sendai Framework for crises/ Disaster Risk Reduction have been prominent in ensuring considerable resilience in the case countries. In addition, tangible resources such as repurposed manufacturing companies, external financial support, and direct budget support among others as highlighted by the table, played key roles in ensuring financial resilience during the COVID-19 across the case countries. In effect, the table in part sums up how tangible and intangible resources were operationalised to ensure considerable financial resilience towards the pandemic. In addition, the table sums up specific anticipatory or coping mechanisms deployed by the case countries to curtail COVID-19. For instance, the table highlights anticipatory lessons from Ebola, internal and external financial support, and government ability to repurpose the manufacturing sector among others.

6. Conclusions

The study examined governmental financial resilience to the COVID-19 pandemic across three West African countries: Ghana, Liberia and Sierra Leone. This has revealed the specific financial/budgetary-informed actions taken, policies put in place and the tangible and intangible resources used by the government of these selected West African countries to expect or cope with the COVID-19 crisis. The study has also shed light on the historical lessons learnt from the West African Ebola virus epidemic as part of resilience capacities of the case countries. The study has enabled us to engender insights into the processes/factors and the capacities that shape financial resilience of sub-Saharan African governments in responding to or coping with crises. Specifically, Vogus & Sutcliffe's (2003, 2007) concept of resilience, the dimensions of financial resilience framework and the resource-based theory make these coping factors and capacities visible through the following anticipatory and coping lenses: situation awareness; environmental conditions; adapting and transforming capacities. According to our findings, the financial resilience viability of these lenses largely results from governmental financial resources, passive and active knowledge about previous epidemic (e.g., Ebolo) and political resources among others. These are what largely underline RBV. Thus, the study responds to calls to develop crises research by revealing new insights, skills and capacities that ensure governmental financial resilience during health-related crises in West Africa. This study shed light on how the lessons of managing the Ebola outbreak influence the management of the first and second wave of COVID-19 in West Africa, regarding how developing or financially struggling countries can rely on certain contextual peculiarities to bolster governmental resilience. This will help support governments' efforts in entrenching the peoples' resolve whilst they wait to be vaccinated.

Rarely have a study investigated governmental financial resilience initiatives and policies to health-related crises across countries in West Africa, despite these being the most widespread issues in the region. We associate the rarity of this study with the fact that governmental financial resilience measures and policies take cognisance of the evolution of patterns of resilience and related dimensions over several years (Barbera et al., 2017). Therefore, the present study of cross-countries is a significant addition to our understanding of governmental financial resilience initiatives and policies within West Africa. Our empirical contribution is to highlight how relevant features of health-related crises (e.g. Ebola virus) shape or are shaped by governmental financial resilience efforts or resources in this part of the globe. Our theoretical contribution initially emanates from integrating the dimensions of the financial resilience framework (Barbera et al., 2017) and the resource-based view theory (Figure 1). This integration has extended the theoretical lenses of the dimensions of resilience framework to reveal different capacities (tangible and intangible resources) that are likely to be deployed by African government(s) to respond to crises. This is a significant addition to our understanding of government resilience capacities in related financial resilience literature.

The COVID-19 pandemic has produced varying visible government responses across sub-Saharan countries, particularly the selected countries for this study. While sub-Saharan African countries' financial weaknesses such as low Revenue Mobilisation, low tax to Gross Domestic Product (GDP) ratios, over-reliance on external help and corruption justifies the continent's limited ability to deal with pandemics, this study shed light on other factors that could help bolster governmental financial resilience. For instance, out of over 30 million people, Ghana has only about 1.5 million out of the six million eligible Ghanaian taxpayers paying tax. Thus, aside from financial vulnerabilities, the underlying disease history (e.g. Ebola) and economic contexts may be relevant in helping us understand financial resilience patterns in West Africa and developing countries. Our study clearly illustrates the need for West African or sub-Saharan African governments to build future resilience capacities to health crises by adapting to or building on past and current best practices of controlling and managing diseases. For instance, developing policies on repurposing related sectors during crises may positively shape governments resilience efforts. These contextual factors are likely to relate to the variations in resilience we observe across the countries and need to be analysed more carefully in further research.

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