Gavi CSO funding mechanism

Asset Disposal

Guidance for grantees

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Oxford Policy Management

Contents

Introduction

This guidebook provides an overview of the policy and procedures around asset management and disposal for the Gavi CSO funding mechanism. It is intended to guide grantees in the procurement, management and disposal of project assets.

Definition of assets

Any equipment and supplies purchased using Gavi funding are defined as project assets if:

1. They have a remaining useful life of more than one year
2. The purchase price or development cost of the asset is more than $1000 (or equivalent in local currency)
3. The purchase price or development cost a group of similar lower value items (for example, small solar fridges, vaccine cool box/carry bags, or office fixtures and fittings) is more than $1000 or equivalent in local currency combined
4. They are considered an attractive item regardless of cost (for example, mobile phones, cameras, laptops, tablets, satellite phones, motorbikes).

In this context, it is important to distinguish between assets and stock as each must be treated differently. An asset is an item purchased by the project to support the delivery of activities, for example a laptop or vehicle would be considered assets. Assets may have a useful life beyond the end of the project and are considered valuable items. Stock or stockpile refers to vaccine doses or related products that can be administered and do not have useful life beyond usage. These are not considered assets. It is important to note that the cost of the group of lower value items such as stock are not considered an asset, even if the value is more than $1000.

Asset ownership and management

Assets procured with Gavi funding are typically considered Government property. Grantees provide stewardship of these assets during the project period.

Assets procured using Gavi funds, may only be used to provide the services in line with project objectives, and must be safely kept and maintained. The grantee is accountable to Gavi for the appropriate use, control and oversight of the assets and must conduct regular physical inspections of the assets. In addition, the Fund Manager may undertake an inspection of assets as part of a regular audit or monitoring process. Personal use of assets by the grantee, downstream partners or communities is not permitted.

If any Gavi-funded assets are lost, stolen, damaged or destroyed, the grantee must report this to their Grants Manager as soon as they are aware it has happened. The grantee is responsible for managing the risk of assets being lost, stolen, damaged or destroyed. The grantee must cover the cost of repairing or replacing lost, stolen, damaged or destroyed assets and should make a risk-based decision on how best to do this.

Notably some cold chain equipment may already be owned by the EPI/MoH or procured through separate Gavi or partner mechanisms **and only *used* by** the project. In these cases, such items should not be treated as project assets for disposal but rather revert to or remain under EPI ownership (i.e. they remain in the health facility guided by the District Health Office).

- Only equipment procured by the project using Gavi funds and defined as above is classified as a project asset; and
- Cold chain equipment pre-positioned or owned by EPI/MoH falls outside the asset disposal process and should follow national EPI asset management procedures.

Asset inventory

The grantee is required to establish and maintain an inventory of all Gavi-funded assets. Within three months of the signature of the Grant Agreement, the grantee must confirm which assets will be purchased with Gavi funds and develop a proposed asset inventory. A template for this is available on the Gavi CSO website . This must be submitted within three months of the Grant Agreement start date and submitted with your first Grantelope report. It will be reviewed by the Fund Manager.

2.0 Asset Procurement

For the procurement of Gavi-funded assets, grantees should follow their own procurement guidance and best practice, including avoiding single source procurement, using trusted suppliers, and securing three separate quotes for comparison. All Gavi-funded asset procurement should align with what has been approved in the initial asset inventory.

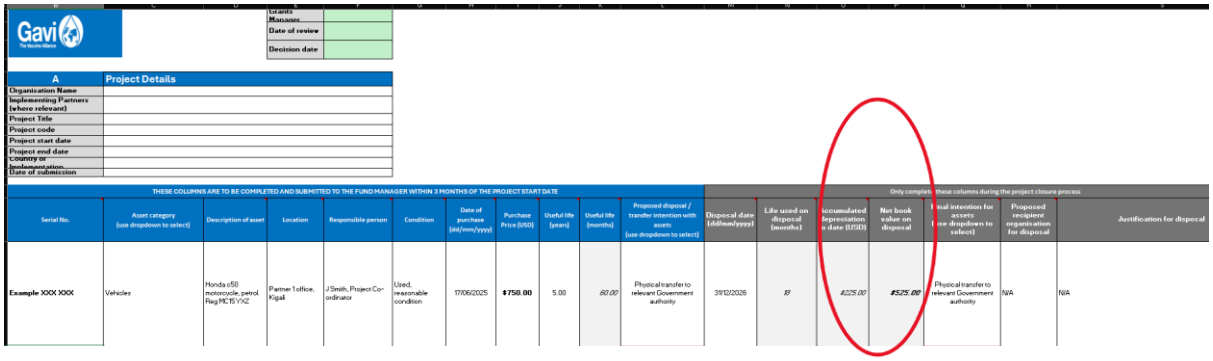
Where there are changes to asset plans during your project, these should be discussed with your Grants Manager and reflected in your budget.

Grantees must record all purchased assets in the asset inventory, and it is recommended that grantees review this template prior to asset purchase to understand the level of detail required.

It is expected that most Gavi-funded assets will be purchased in the initial stage of project delivery. **Assets should not be purchased within the last 3 months of a project** due to the limited time these assets can be utilised in the project and the sustainability of their future use, raising issues of value for money in such late procurement. If grantees propose to procure assets within this final stage of the project, a strong programmatic rationale and justification must be provided for this, and the Grants Manager must give approval before any such procurement takes place.

Asset depreciation

All grantees must adopt a straight-line depreciation calculation method for assets purchased with Gavi funding. At the end of the project, grantees will be asked to submit a fully completed asset inventory which includes a calculation of the depreciation of all relevant assets. The asset inventory template includes formulas to support this (see column P circled below), and it is expected that grantees use the guidelines provided in the asset inventory template to estimate the useful life of assets.



A	Project Details
Organisation Name	
Implementing Partners (where relevant)	
Project Title	
Project code	
Project start date	
Project end date	
Country or Implementation	
Date of submission	

Grants Manager	
Date of review	
Decision date	

THESE COLUMNS ARE TO BE COMPLETED AND SUBMITTED TO THE FUND MANAGER WITHIN 3 MONTHS OF THE PROJECT START DATE

Only complete these columns during the project closure process

Serial No.	Asset category (use dropdown to select)	Description of asset	Location	Responsible person	Condition	Date of purchase (dd/mm/yyyy)	Purchase Price (USD)	Useful life (years)	Useful life (months)	Proposed disposal / transfer intention with assets (use dropdown to select)	Disposal date (dd/mm/yyyy)	Life used on disposal (months)	Accumulated depreciation to date (USD)	Net book value on disposal	Final intention for assets (use dropdown to select)	Proposed recipient organisation for disposal	Justification for disposal
Example XXX XXX	Vehicles	Honda c50 motorcycle, petrol. Reg MCT6 YXZ	Partner 1 office, Kigali	J Smith, Project Co-ordinator	Used, reasonable condition	17/06/2025	$750.00	5.00	60.00	Physical transfer to relevant Government authority	31/12/2026	18	425.00	$525.00	Physical transfer to relevant Government authority	N/A	N/A

Fully depreciated assets must still be included in the asset inventory.

3.0 Asset Reporting

The project asset inventory, submitted within 3 months of the Grant Agreement signature, must be updated and submitted to the Fund manager at the end of the project alongside your Project Completion Report (via Grantelope). However, please note that the Fund Manager can ask to view your asset inventory at any time, so you must keep it up to date. Detailed guidance is included with the asset inventory template but please note the following important points when completing the asset inventory:

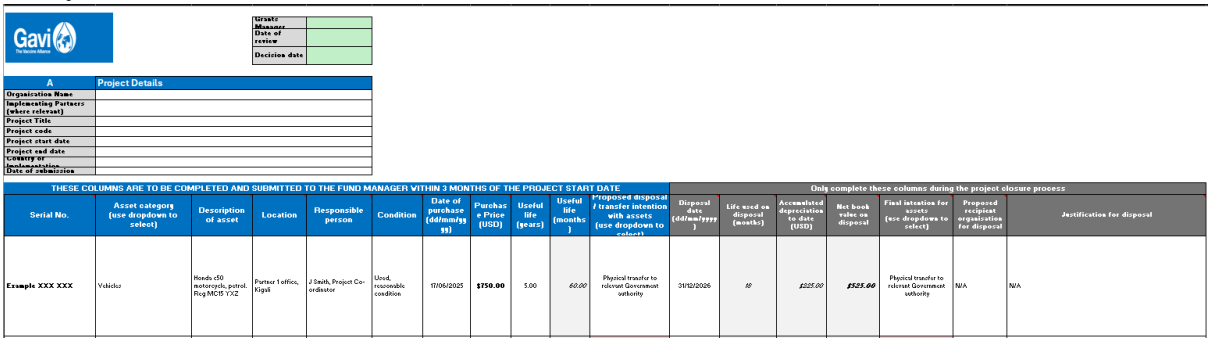
- Only assets bought with Gavi funds should be reported
- Any items that are purchased that do not meet the asset definition outlined above do not need to be included
- Purchase price must be stated in USD$, not the local currency
- For vehicle assets the make, model, registration plate, engine size, fuel type, mileage of the vehicle and date of purchase must be recorded
- For vehicle assets, any important mechanical issues and overall condition must be provided
- All asset inventories must be electronically signed. Scanned copies/PDFs cannot be accepted

Asset disposal

Three months before the project end date, the grantee will be contacted by the Fund Manager to initiate the asset disposal process. The Fund Manager will request that the grantee fill out the final elements of the asset inventory. This includes:

- Ensuring all assets purchased with Gavi funds that meet the definition of an asset are listed in the inventory
- That all details of each asset are accurate
- Columns ‘M-S’ are completed (see circled section in screenshot below), covering the final disposal date, final depreciated value of the asset, final proposed recipient of the asset and a

clear justification.



Grants Manager	
Date of review	
Decision date	

A	Project Details
Organisation Name	
Implementing Partners (where relevant)	
Project Title	
Project code	
Project start date	
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THESE COLUMNS ARE TO BE COMPLETED AND SUBMITTED TO THE FUND MANAGER WITHIN 3 MONTHS OF THE PROJECT START DATE											Only complete these columns during the project closure process						
Serial No.	Asset category (use dropdown to select)	Description of asset	Location	Responsible person	Condition	Date of purchase (dd/mm/yyyy)	Purchase Price (USD)	Useful life (years)	Useful life (months)	Proposed disposal / transfer intention with assets (use dropdown to select)	Disposal date (dd/mm/yyyy)	Life used on disposal (months)	Accumulated depreciation to date (USD)	Net book value on disposal	Final intention for assets (use dropdown to select)	Proposed recipient organisation for disposal	Justification for disposal
Example XXX XXX	Vehicles	Honda c50 motorcycle, petrol, Reg MC15 YXZ	Partner 1 office, Kigali	J Smith, Project Co-ordinator	Used, reasonable condition	17/06/2025	$750.00	5.00	60.00	Physical transfer to relevant Government authority	31/12/2026	18	$225.00	$525.00	Physical transfer to relevant Government authority	N/A	N/A

- Where grantees or downstream partners are proposing to retain assets, justification must be provided which covers the following principles:
    - A strong value for money proposition has been put forward for continued use of the asset
    - The asset will be put to a good developmental purpose
    - The recipient has adequate resources to maintain and operate the asset, including purchase of any consumables
    - The item will not be sold or disposed of, or diverted for another purpose, within a reasonable time period
    - The recipient has adequate controls in place to ensure that the assets are used as intended
    - Any local requirements, regarding duties and taxes, or any other formalities, on transfer will be met
    - IT equipment is disposed of responsibly and safely in line with applicable law and all personal data will be removed.
- All final asset inventories must be electronically signed. Scanned copies/PDFs cannot be accepted.

Timelines for transfer

The transfer of assets to Government or downstream partners must take place in the last 4 weeks of the project or immediately after the end date of the grant agreement (for assets that are still in constant use by the grantee).

Transfer process

As assets purchased with Gavi funds are ultimately considered owned by the Government, it should be assumed that all assets will be transferred to Government at the end of the project. Grantees must record these transfers in a written letter and both grantee and Government official must sign this (refer to Annex Two for template guidance). This signed letter must be shared electronically with the Fund Manager. One letter can be used for multiple assets to the same governmental department.

Where appropriate and agreed between Government and grantees, some assets required for operational needs and systems (such as laptops) may be retained by grantees or downstream partners for ongoing use on other projects. Where assets are to be transferred to the grantee or downstream partner, a formal letter of agreement between the Government and the CSO must be signed and shared electronically with the Fund Manager (refer to Annex Three template guidance). If

the assets are proposed to be transferred to multiple recipient organisations, asset transfer letters must be completed for each of the proposed recipients.

Where disposal is proposed due to the asset condition, evidence of the condition must be submitted. If an asset is damaged beyond repair, photos of the damage must be provided, accompanied by a signed statement from the grantee's Director, Head of Finance or equivalent, which states the asset is beyond repair. For vehicles or larger value assets a valuation from an approved expert must be provided, alongside a letter from the grantee. Where approved, evidence of scrapping must be provided.

Once complete documentation is received, the Fund Manager will review and, where appropriate, provide approval for the proposed asset disposal. Grantees may be asked to provide additional information, and timely responses will support an efficient disposal process. Following approval, grantees will be notified in writing. It is important to note that all Gavi branding must be removed from assets prior to transfer or disposal.

Annex One: Asset Inventory

The asset inventory template is available at: https://www.gavi.org/news/document-library/gavi-asset-inventory-template

Annex Two: Physical Asset Transfer Letter

Below provides guidance to be used in a template asset transfer letter, following the successful physical transfer of assets to Government. This should be inserted onto your official organisational letterhead and signed by the relevant authorised personnel on behalf of the grantee organisation and the recipient Government department:

[***Insert date***]

RE: Physical transfer of Gavi project assets
Project Reference: [***Insert reference code***]
Project Title: [***Insert project title***]

Following the successful closure of the above project and in line with Gavi's policy to ensure continuity and sustainability of project achievements following completion, [***Insert CSO name***] has completed the physical transfer of assets to [***Insert relevant Government department***]. All transferred project assets are listed in Annex 1: Asset Inventory, with no exceptions.

[***Insert CSO name***] certifies that all Gavi branding was removed from the relevant assets prior to the transfer process. Gavi shall not be held responsible for any consequences arising from the use and disposal of the transferred assets, including any accidental injury, damage or asset loss, or reputational risk

On behalf of ***[Insert grantee name***] (grantee)	On behalf of [***Insert Govt department***] (recipient)
……	……
SIGNATURE	SIGNATURE
……	……
NAME & DATE	NAME & DATE
……	……

Annex Three: Asset transfer to CSO letter

Where it has been agreed (between CSO and relevant Government department) for the grantee organisation to take on ownership of project assets, the below template guidance letter should be used. This should be inserted onto your official organisational letterhead and signed by the relevant authorised personnel on behalf of the grantee organisation and the recipient Government department:

[***Insert date***]

RE: Ownership transfer of Gavi project assets
Project Reference: [***Insert reference code***]
Project Title: [***Insert project title***]

Following the successful closure of the above project and in line with Gavi's policy to ensure continuity and sustainability of project achievements following completion, it has been agreed that [***Insert CSO name***] will take on ownership of relevant project assets listed in Annex 1: Asset Inventory, with no exceptions. [***Insert relevant Government department***] agree to the transfer of ownership to [***Insert CSO name***].

This has been agreed on the basis of [***Insert CSO name***] commitment to the following conditions:

1. The asset will be put to good developmental use(s)
2. The recipient has adequate resources to maintain and operate the asset, including purchase of any consumables
3. The item will not be sold or disposed of, or diverted for another purpose, within a reasonable time period
4. The recipient will remove Gavi branding from all the assets being transferred or disposed
5. The recipient has adequate controls in place to ensure that the assets are used as intended
6. Any local requirements, regarding duties and taxes, or any other formalities, on transfer will be met.
7. IT equipment is disposed of in line with applicable law and all personal data will be removed.
8. Gavi shall not be held responsible for any consequences arising from the use and disposal of the transferred assets, including any accidental injury, damage or asset loss, or reputational risk

On behalf of ***[Insert grantee name***] (grantee recipient)	On behalf of [***Insert Govt department***]
……	……
SIGNATURE	SIGNATURE
……	……
NAME & DATE	NAME & DATE
……	……