Memorandum on Gavi's Investigation into The Ministry of Health Of the Democratic Republic of Congo (DRC)

The attached report presents the findings of the investigation of Gavi-funded procurement activities undertaken by the DRC Ministry of Health during the 6-year period 2018 to 2023.

The investigation report includes the following key findings:

1. Gavi's Audit and Investigations team followed up on concerns over misuse identified in previous audits at the Ministry of Health as well as separate allegations of procurement irregularities. The investigation team visited the Ministry in June 2024 and found evidence of misuse of Gavi funds in grants to the country.

2. The misuse primarily related to irregular procurement practices, including:
    a. insufficient proof of delivery or procured goods (particularly relating to printed goods);
    b. contract awards to ineligible vendors;
    c. unjustified contract amendments increasing the contract values; and
    d. imprudent use of grant resources and inflated payments to vendors.

3. The investigation also identified weaknesses in the distribution of health commodities. There were data inconsistencies and inadequate oversight in the distribution process, leading to inefficiencies and inflated payments to a service provider.

4. Key controls required by applicable local law(s) and the Ministry's internal procedures were not properly implemented nor monitored effectively. Moreover, some of these processes had control gaps that could be exploited leading to misuse. Further, the Ministry failed to maintain complete and accurate records of transactions necessary for verification of grant expenditures.

5. Overall, the Gavi investigation team identified questioned expenditures totalling US$ 615,188.

6. The findings of this assessment have been discussed with the Ministry of Health who accepted the findings and proposed remedial measures. In September 2025, Gavi wrote to the government requesting reimbursement of the full amount USD 615,188 which was determined to have been misused. By September 2026, the Government had fully repaid this amount.

7. The Gavi Secretariat continues to work with the government to ensure that the other mitigation steps are implemented.

Geneva, October 2026

FINAL REPORT

INVESTIGATION INTO PROCUREMENT IRREGULARITIES IN THE DEMOCRATIC REPUBLIC OF CONGO

June 2025

Gavi
The Vaccine Alliance

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1 Executive Summary

1. Gavi's Audit and Investigations team visited the Democratic Republic of Congo (DRC) pursuant to concerns over misuse identified in previous audits at the Ministry of Health as well as allegations of procurement irregularities. The investigation team found evidence of misuse of Gavi funds in grants to the country. The misuse included irregular procurement practices, unjustified contract amendments, insufficient proof of delivery or procured goods, imprudent use of grant resources and inflated payments to vendors.

2. The investigation, covering the period 2018 to 2023, found that contracts were awarded to ineligible vendors and contract payments were amended to increase their value without proper justification. Additionally, there was inadequate proof of delivery of items procured for printing contracts. The investigation also identified weaknesses in the distribution of health commodities. There were data inconsistencies and inadequate oversight in the distribution process, leading to inefficiencies and inflated payments to a service provider.

3. Key controls required by applicable local law(s) and the Ministry's internal procedures were not properly implemented nor monitored effectively. Moreover, some of these processes had control gaps that could be exploited leading to misuse. Further, the Ministry failed to maintain complete and accurate records of transactions necessary for verification of grant expenditure.

4. The total questioned expenditure in this investigation is **US$ 615,188** as broken down in the table below.

Table 1: Summary of questioned amounts

Year	Grant	Description	Amount (US$)
2019	Measles campaign	Unjustified contract amendment for Vendor A – phase 1 (3.2.7)	8,404
2019	Measles campaign	Unjustified contract amendment for Vendor A – phases 2 and 3 (3.2.11)	11,102
2018	RSS	Incomplete delivery under Vendor B's contract for reproduction of 65 items (3.4.7)	129,579
2019	RSS	Insufficient evidence of delivery under Vendor B's Service Order for production of 5 items (3.4.16)	217,530
2019	Measles campaign	Insufficient evidence of delivery under Vendor C's contract for phase 1 (3.4.20)	19,693
2022	Yellow Fever	Incorrect use of volumetric weight for computation of transport costs for vaccines by Vendor D (3.6.28)	180,688
2021 - 2023	RSS3 (70%), Yellow Fever (29%) and Measles campaign (1%)	Incorrect volumes used to compute volumetric weight of syringes transported by Vendor D (3.6.34)	48,192
Total			**615,188**

5. The investigation team provided recommendations for the strengthening of processes for contract management, procurement and delivery and vaccines distribution by the Ministry and other relevant stakeholders. These recommendations are detailed in Section 4 of this report. The Ministry was invited to respond to these recommendations with a proposed action plan for their implementation.

6. *On 28 February 2025, the Ministry submitted a response to the draft investigation report. This response was considered and the report amended to reflect changes where necessary, as well as a summary of the key points mentioned by the Ministry. Their response is summarised throughout the report in italics, together with Gavi's comments as to whether the response properly addressed the matters in question.*

2 Background

2.1 Introduction

2.1.1. Gavi's Audit and Investigations (A&I) department conducted this investigation in response to allegations of procurement irregularities in Gavi programmes under the Ministry of Health (Ministère de la Santé Publique, Hygiène et Prévoyance Sociale (MSPHPS)) in the Democratic Republic of Congo (DRC). Concerns were also raised over control weaknesses in Gavi's Programme Audits in 2018 and 2022. Over the course of the investigation, A&I also received concerns over the integrity of the MSPHPS's vaccine distribution processes.

2.1.2. In line with section 22 of Annex 2 of the Partnership Framework Agreement (PFA) between Gavi and the MSPHPS dated 30 October 2014, this investigation was opened to review concerns in procurement transactions as well as any other areas of risk identified during the investigation.

2.1.3. The investigation reviewed high value procurement contracts, with particular emphasis on printing contracts that have either been implicitly highlighted in the allegations or flagged as potential areas of concern by Gavi's programme audit team.

2.1.4. The investigation covered the period 2018 to 2023 based on a risk analysis informed by information received and including findings from other assurance reviews. Over the period reviewed, the MSPHPS undertook in-country procurements for an estimated US$ 10.6 million using Gavi funding. Nearly 70% of the value of the procurements was awarded to Vendor D, an airline contracted to transport goods from Kinshasa to the provinces. Out of the remaining procurements valued at US$ 3.66 million, this investigation reviewed 17 procurements valued at US$ 2.56 million (see Appendix 01 for a full list).

2.1.5. A&I conducted this investigation through a mission to Kinshasa in June 2024 followed by a post mission analysis of information. The investigation focused on Gavi-funded procurements at the MSPHPS and consisted of reviews of documentation, interviews with staff, physical inspections, liaison with in-country partners, visits to vendors and where applicable comparing prices achieved against market rates.

2.2 Implementation arrangement under the MSPHPS

2.2.1. The following entities are involved in the implementation of Gavi grants under the MSPHPS:

- Programme Élargi de Vaccination (PEV) is responsible for receiving vaccines co-funded by Gavi and for ensuring that they are appropriately distributed across the country.
- Cellule d'Appui à la Gestion Financière (CAGF) is a programme management unit responsible for managing Gavi funds for the programmes implemented by MSPHPS. CAGF receives and processes funding requests from various entities implementing Gavi support, particularly the PEV and the Provincial Health Divisions. CAGF also manages the bank account which receives funds directly from Gavi.
- Cellule de Gestion des Projects et des Marches Publics (CGPMP) is a procurement management unit within the MSPHPS that specialises in handling procurements, including those funded by GAVI. CGPMP does not receive Gavi-funds during any stage of the procurement process. Vendors are paid by CAGF.
- Assurance Provider (AP) is an independent function selected and financed by Gavi. They are responsible for verifying expenses before payments at the central level and in selected provinces. Prior to 2024, they were referred to as Fiduciary Agent (FA).

3 Investigation Findings

3.1 Introduction

3.1.1. The country's public procurement laws applicable to public institutions such as the MSPHPS, CAGF and PEV require them to maintain complete and accurate records of procurement transactions. Similarly, the PFA require recipients of Gavi funding to maintain accurate records that should be sufficient to accurately establish and verify expenditure of funds.[1] The investigation team found that in nearly all the procurements reviewed, some of the expected documents were missing. Documents such as contracts, purchase orders, technical approval certificates, minutes of reception of goods and delivery notes among others were not always available in the procurement files provided by CGPMP. Further in many instances where they existed, they were either duplicates or scanned documents, and sometimes undated.

3.1.2. The investigation also found instances where some of the documents appear to have been drawn up retroactively after goods were supposed to have been delivered. In other instances, some of the documents had inconsistent serial numbers and dates and lacked signatures by relevant officials. These discrepancies will be discussed further in this report.

3.2 Unjustified contract amendments leading to inflated payments

3.2.1. This investigation identified two instances where contracts were amended to increase the value of the respective contracts without sufficient justification for these changes. The PEV, CAGF and CGPMP officials involved in these amendments are no longer employed by the respective entities.

3.2.2. Further, contrary to the provisions of article 4.9.2 of the CAGF's administrative procedures manual on procurement management, we did not find an approval from Gavi for these amendments in the procurement files. This article requires amendments to contracts with financial implications to be approved by the CGPMP and the donor before they are signed.

<u>Contract for printing of campaign materials by Vendor A for US$ 101,164.82 (phase 1)</u>

3.2.3. Vendor A was engaged through direct procurement to provide printing services at a cost of US$ 92,760.97 through a contract dated 20 September 2019. This contract was amended on 10 October 2019 to increase the contract value by US$ 8,403.85 to bring the contract value to US$ 101,164.82. The vendor was paid the full contract value by cheque on 1 November 2019.

3.2.4. The initial contract and PO were based on the vendor's technical specifications and price list dated 22 August 2019. The price list was costed at US$ 93,000 but was reduced to US$ 92,760.97 after correction of arithmetic errors.

3.2.5. Through a request dated 24 September 2019, the vendor sought an amendment of the contract price arguing that the number of pages to be printed was greater than the quantities captured in the vendor's list of technical specifications and price list dated 22 August 2019.

3.2.6. On comparison of the technical specifications and price lists attached to the original submission and those supporting the request for increase of contract price, the investigation did not find any

[1] Clause 23 of Annex 2 of the Partnership Framework Agreement.

differences in quantities and specifications to warrant the changes made. To illustrate, in the figure below, the first image is a copy of the initial specifications while the second image is that of the specifications used to amend the contract. In the second image, what is termed as new specifications (column labelled "Nouvelle Presentation") replicate those presented in the initial specifications. Additionally, the Ministry did not provide any records or explanations for the specifications described as "Ancienne Presentation" in the second image.

Figure 1: Comparison of original specifications against those used to amend the contract

Image 1

SPECIFICATIONS TECHNIQUES ET BORDEREAU DES PRIX

N°	Désignation	Quantité	SPECIFICATIONS DETAILLEES				PRIX (HT)		Observ
			Présentation	Type de papier	Format	Impression	P. U	P. T	
1	Rapport synthèse par phase par province	393	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-verso	0.3092	121.52	
2	Rapport synthèse par phase par ZS	393	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-verso	0.3092	121.52	
3	Fiches de pointage	104,724	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-seul	0.0394	4,122.75	
4	Fiches de supervision des sites	55,890	2 Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-verso	0.1206	6,739.80	
5	Fiche collation prestataires	9,750	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-seul	0.0573	558.74	
6	Facture	3,930	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-seul	0.0839	329.72	
7	Contrat de location	3,930	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-seul	0.0839	329.72	
8	Fiche de destruction des déchets	34,891	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-seul	0.0447	1,560.74	
9	Fiche de notification de MAPI	4,552	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-Verso	0.1948	886.73	
10	Fiches investigation des MAPI	4,552	3 Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-Verso	0.2727	1,241.42	
11	Fiche de stocks des vaccins	12,052	Feuille	Bristol 160g/m2 (couleur vert)	A4	Offset Monochromie, recto-seul	0.1204	1,450.87	
12	Fiches de sondage rapide	3,930	Feuille	Bond blanc 80g/m2	A4	Offset Monochromie, recto-Verso	0.2097	824.30	
	Fiches synthèse de sondage					Offset Monochromie, rect->			

[redacted] C/Limete, Kinshasa

Image 2

TABLEAU DE PRIX POUR AVENANT AU CONTRAT N° 064/CGPMP-MSP/GAVI-PEV/2019
CELLULE D'APPUI ET GESTION FINANCIERE /CAGF MINSITER DE SANTE PUBLIQUE

S.No	Désignation	Quantité	Ancienne Presentation	Nouvelle Présentation	Type de papier	Forma t	Impression	Ancien PU	New PU	Ancienne Montant	Nouvelle Montant	Difference
4	Fiches Supervision Des Sites	55890	Feuille	2 Feuille	Bondblanc80g/m2	A4	OffsetMonochromie,recto-verso	0.0644	0.1287	3,596.52	7,193.04	3,596.52
9	Fiche notification [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	283.91
10	Fiche D'investigation Des MAPI	4552	Feuille	3 Feuille	Bondblanc80g/m2	A4	OffsetMonochromie,recto-verso	0.1455	0.4366	662.45	1,987.36	1,324.91
12	Fiches Sondage Rapide	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	263.92
28	Canevas De Supervison Nationale/Province	55890	Feuille	2 Feuille	Bondblanc80g/m2	A4	OffsetMonochromie,recto-verso	0.0450	0.0900	2,515.05	5,030.10	2,515.05
29	Rapport Synthese Par Phase Par Antenne	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	259.38	415.01	155.63
30	Guide Monitorage Rapide de Convenance	3930	Feuille recto seul	Feuille recto verso	Bondblanc80g/m2	A4	OffsetQuadrichromie,recto-Verso	0.1119	0.1791	439.87	703.78	263.92
												8,403.85

3.2.7. Consequently, A&I finds these changes to have been unjustified and therefore questions US$ 8,403.85.

<u>Contract for printing of campaign materials by Vendor A for US$ 140,729.79 (phases 2 and 3)</u>

3.2.8. The vendor was engaged through contract number 087/CGPMP-MSP/GAVI-PEV/2019 dated 22 November 2019, to print vaccine management documents for a measles campaign in the country. This contract was awarded through a tender process with the initial contract being for US$ 129,625.14 and the amendment dated 6 March 2020 being for a further US$ 11,101.65.

3.2.9. The vendor submitted a request dated 2 November 2019 requesting for the contract value to be increased because the number of pages to be printed was greater than had been previously agreed as documented in the vendor's technical specifications and price list submitted in August 2019 under the phase 1 procurement. The current Head of CGPMP could not explain to A&I why the August 2019 document was being used as the reference point for this request given under phase 1, the vendor was selected through a direct procurement while in this instance they had been selected through a competitive process.

3.2.10. A comparison of the original specifications against those attached to the request of the amendment revealed that the specifications and quantities had not changed as submitted by the vendor. Further, the document supporting the request did not reveal any differences between the original specifications and the new ones as illustrated in the table below:

Table 2: Extract from the vendor's request for contract amendment – no differences between original and new specifications

Description	Original specifications	Amended specifications
Fiche des supervisions des sites	2 sheets	2 sheets
Fiches investigation des MAPI	3 sheets	3 sheets
Canevas de supervision nationale/provinciale	2 sheets	2 sheets

3.2.11. Consequently, A&I finds these changes were not justified and therefore questions US$ 11,101.65.

3.2.12. The Ministry contested these findings indicating that these changes were necessitated by changes in the specifications such as printing format and number of sheets. However, Gavi did not accept this explanation because it was not supported by the procurement records provided. The Ministry provided a contract with a schedule providing similar specifications to those used to justify contract amendment. However, this schedule did not align with the original specifications and pricing submitted by the vendor which detailed delivery of the items as specified without additional costs.

3.3 Irregular procurements contrary to applicable regulations

3.3.1. This investigation found three procurements where vendors were awarded contracts despite failing to comply with the applicable tender requirements. These bids should have been rejected during the tender evaluation process in line with article 97(f) of decree number 10/22 of 2 June 2010 which provides that a bid is non-compliant if *'the bid does not meet the administrative conditions required in the call for tenders in terms of taxation, social security contributions, etc'*. This article also specifies that: *'Tenders deemed non-compliant shall be excluded from the rest of the evaluation process and the tenderers concerned shall be notified of the rejection of their tender within a period not exceeding seven calendar days from the opening of the bids*'.

3.3.2. While this investigation did not question the transactions based on these procurement failings, a pattern of procedural irregularities and incomplete record keeping was observed in the delivery process leading to questioned expenses as discussed in section 3.4 of this report.

Irregular award of a printing contract to Vendor B

3.3.3. Vendor B was contracted through contract number 019/F001/CGPMP-MSP/GAVI/07/2018 dated 21 August 2018, to print 70 types of vaccine management documents[2] at a cost of US$ 1,265,857.81.

3.3.4. CGPMP did not provide this investigation with several key records documenting the procurement process leading to the award of this contract. These included tender opening meeting minutes, report of the tender evaluation committee, the main purchase order (PO) for the 70 items amounting to US$ 1,265,857.81 and the documentation of the decision to split the contract into two orders. The head of CGPMP informed A&I that these documents had been archived and would be provided to the investigation team but were not provided despite several requests.

[2] These were to be used for purposes such as recording of vaccines inventory across PEV's supply chain, fuel management, guidelines for administration of vaccines, vaccination calendars and standardised financial accounting records among others.

3.3.5. Under this tender, some of the mandatory requirements for bidders included provision of a valid tax certificate. The vendor was awarded the tender despite submitting an expired tax certificate, instead of their bid being rejected as per the applicable rules.

Irregular awards of printing contracts to Vendor C (Phase 1, 2 and 3)

3.3.6. In phase 1, Vendor C was contracted to produce posters and banners for a measles campaign in 2019 under contract number 009/CGPMP-MSP/GAVI-PEV/2019 for US$ 19,683.

3.3.7. This investigation noted that the vendor's bid should have been rejected because they did not provide a valid tax certificate, which was a mandatory requirement for the tender. Further, several documents for this tender had inconsistent dates without a logical sequence. For instance:

a) the invitation to tender was received by bidders on 4 October 2019 and they were required to respond by 10 October. However, CGPMP's bids register indicated that bids for the tender had been received in September 2019.

b) the tender opening minutes provided two different dates for opening of the tenders. On the first paragraph the date was indicated as 9 October 2019 while on the fourth paragraph the date was provided as 4 October 2019.

3.3.8. We were provided with two contracts with similar description of services and prices but one was printed on the vendor's letterhead while the second on the MSPHPS's letterhead. The first letter was dated 8 October 2019 while the second one was dated 21 October 2019. Further the first letter indicated that the date of the invitation to tender was 8 October 2019 while the second one provided the date as 4 October 2019.

3.3.9. These inconsistencies are indicative of an irregular procurement that did not adhere to the logical sequence of a transparent and compliant process.

3.3.10. On 7 November 2019, CGPMP awarded another contract to the vendor through direct procurement for phases 2 and 3 of the measles vaccination campaign. This contract, 097/CGPMP-MSP/GAVI-PEV/2019, was for reproduction of posters and banners at a cost of US$ 54,398.38. The Request for Quotation (RFQ) sent to the vendor required them to submit a quotation and a valid tax certificate. Although they did not submit a valid tax certificate, their quotation was accepted by CGPMP. Eventually, the vendor submitted a tax certificate on 27 December 2019, nearly two months after they had signed the contract, after the Direction Generale du Contrôle des Marches Publics (DGCMP)[3] declined to approve the contract and insisted on the provision of mandatory documents. The DGCMP retroactively approved the contract on 20 January 2020.

3.3.11. The Ministry agreed with the findings but noted that the tender opening date had been postponed hence the differences in dates. Gavi maintains this finding because the Ministry's response did not clarify the inconsistencies. The Ministry also stated that the vendor had applied for a tax certificate from the revenue authority before submitting its tender documents. Gavi acknowledged this information but noted that a tax certificate was not issued until December 2019, nearly two months after the tender was awarded to the vendor.

[3] A public entity under the Ministry of Budget responsible for monitoring public procurements in DRC.

3.4 Incomplete delivery of printed materials

3.4.1. According to the head of CGPMP, the MSPHPS follows these steps for accepting delivery of printed materials:

a. at the vendor's premises, the printed material is validated and documented through a technical approval certificate (TAC) signed by all the members present from the TAC committee, which is composed of representatives of vendor, beneficiary (PEV), CGPMP (procurement specialist) and SENAPI (the specialised State body responsible for printing evaluation).

b. the vendor then delivers the material to the PEV warehouse together with a Goods Delivery Note (GDN). In case of partial deliveries, these are made using Stores Delivery Voucher (SDV) and a GDN is issued on completion.

c. At the PEV warehouse, a reception committee, composed of representatives of CGPMP, PEV and the vendor, document receipt of the material through Goods Receipt Notes (GRN). The GRN is signed by all present.

3.4.2. Similarly, according to the section 4.10 of the CAGF Administrative Procedures Manual, "*deliveries are received by a Procurement Specialist and administrative assistant (who signs the GDN) with, where appropriate, the beneficiary or a goods received committee in the case of contracts or deliveries of specific equipment or supplies"*. The manual further provides that the process delivery includes verifying and approving delivery, preparing stores receipt (for items to be stored)[4], and delivery of items to the beneficiary (in case of items for immediate consumption).

3.4.3. This investigation found that the MSPHPS did not have sufficient proof of delivery for any of the printing procurements reviewed. The delivery process for these procurements did not adhere to the procedure as set out in the administrative procedures and outlined by the head of CGPMP. The delivery records were incomplete and, in some instances had an illogical timeline and contained internal inconsistencies. Given these deficiencies, A&I questions their reliability. These instances are discussed in further detail below.

Incomplete deliveries under contract with Vendor B for US$ 1,265,857.81

3.4.4. As discussed under paragraph 3.2.4, MSPHPS contracted Vendor B to produce 70 vaccine management documents at a cost of US$ 1,265,857.81. However, this contract was split into two resulting in a contract amendment for reproduction of 65 items for US$ 1,028,056.97 dated 11 January 2019 and an undated service order for the reproduction of five items at a cost of US$ 218,368.06.

Incomplete evidence of delivery under the contract for reproduction of 65 items

3.4.5. CGPMP was unable to provide the investigation team with the PO, the TAC and an original copy of the GDN. The copy of the GDN provided indicated that all the items had been delivered. It was only signed by representatives of the vendor and PEV but not CGPMP. However, a statement of work,

[4] According to PEV's Head of Administrative Support Service, this involves preparing a Stores Receipt Voucher which records receipt of goods into the warehouse.

prepared by the vendor and attached to the GDN, indicated that the vendor had made partial deliveries for seven out of the 65 items as illustrated in the table below:

Table 3: Summary of variances between Goods Delivery Notes and Statement of Work

N° item	Description	Quantity ordered	Quantity delivered	Remaining quantity	Unit price ($)	Difference ($)
QG-1	Fiche de pointage	26,496	16,760	9,736	7.50	73,020
QG-2	Formulaire I	26,496	21,280	5,216	3.50	18,256
QG-4	Registre de vaccination	52,980	28,400	24,580	2.60	63,908
QG-18	Carnet de vaccination	26,495	19,400	7,095	4.00	28,380
QG-30	Fiche d'investigation	9,418	6,300	3,118	0.50	1,559
QG-41	Coupon de fiche CPS	4,169,364	2,900,000	1,269,364	0.03	38,080.92
QG-60	Jeton de récupération	4,169,364	3,200,000	969,364	0.03	27,142.19
TOTAL						**250,346.11**

3.4.6. A review of the Store Receipt Voucher book maintained at the PEV warehouse revealed a different set of discrepancies. The Store Receipt Voucher (SRV) indicated that all but 11 of the 65 items ordered had been delivered. These 11 items with a value of US$ 129,579.29, were listed as delivered in the delivery note, discussed under the previous paragraph, but were not recorded in the SRV book nor was there any proof of their distribution. Save for one (Item QG-60), these items were different from the seven listed above.

Table 4: List of items not recorded in SRV book

N° item	Description	Quantity	Unit price ($)	Amount ($)
OG-22	Fiche de relevé de température négative	29,942	0.03	898.26
OG-51	Bon de sortie caisse	25	4	100
OG-52	Bon d'entrée caisse	25	4	100
OG-53	Plan de décaissement Caisse/Banque	25	7.37	184.25
OG-54	Livre de caisse	25	7.37	184.25
OG-55	Fiche de comptage caisse	25	7.37	184.25
OG-56	Formulaire 6	61	7.37	449.57
OG-57	Guide pour le test d'agitation	9,418	0.38	3,578.84
OG-58	Guide pour l'utilisation des accumulateurs	9,418	0.38	3,578.84
OG-59	Guide pour l'interprétation des alarmes	9,418	0.38	3,578.84
OG-60	Jetons de récupération des défaillants	4,169,364	0.03	116,742.19
Total				**129,579.29**

3.4.7. Given the discrepancies between the two sets of delivery documents, this investigation accepted the SRV as the final proof of delivery as these items were also traced in the warehouse's distribution records. Given the foregoing, A&I questions US$ 129,579.29 being the amount paid by the grant for these eleven items.

3.4.8. Gavi did not accept the response and additional documents provided by the Ministry because they did not address the discrepancies identified by the investigation leading to the questioned amount. The Ministry's response relied on the vendor's delivery note but did not address the accompanying Statement of Works that indicated delivery was incomplete as well as the Ministry's own inventory records that indicated incomplete delivery. The additional documentation provided by the Ministry had already been considered by Gavi.

Insufficient evidence of delivery under the Service Order for production of 5 items

3.4.9. CAGF issued Vendor B with a PO dated 17 April 2019 to produce vaccine management documents for PEV at a cost of US$ 218,368.06. The vendor was required to produce "good to print" samples within seven days of receiving the PO and deliver the printed material within 21 days of approval of the "good to print" samples. As such, these materials should have been delivered by 4 July 2019.

3.4.10. CGPMP was unable to provide to A&I the complete TAC and GRN for these materials. According to TAC minutes dated 6 August 2019, an assessment held on the same day at the vendor's premises found that they had only completed production of 56% of the material ordered. CGPMP and the vendor agreed that the remaining 44% of the materials would be delivered on 8 August 2019 but this did not take place and was postponed to the following day, 9 August 2019. We were not provided with the TAC for balance of the 44% of the materials.

3.4.11. We were provided with GRN minutes dated 9 August 2019 for the 56% of the ordered items. However, these minutes were not signed by two individuals listed as having been involved in this partial delivery (the PEV's Store Manager and the supplier's Technical Director). Further, while the attendance list attached to these minutes was signed by all individuals, it stated that the reception had taken place in the CAGF offices contrary to the minutes which indicated that the items had been received in the PEV warehouses.

3.4.12. GRN minutes dated 27 August 2019 indicated that the balance of 44% of the materials, save for 15,837 pieces of PEV technical sheets, had been delivered. Similarly, this document contained an internal discrepancy. The minutes indicated that the delivery had been made at the PEV warehouse while the attendance list indicated that it took place at the vendor's premises. We were not provided with the corresponding TAC minutes for these items.

3.4.13. We were also provided with two TAC minutes dated 13 and 19 September 2019, respectively, regarding the validation of the 15,837 pieces of the PEV technical sheets outstanding from 27 August 2019. These minutes also contained internal contradictions. Both minutes again indicated that the meeting took place at the vendor's premises, but the attendance sheets attached to the minutes indicated the venue as CAGF.

3.4.14. A GDN dated 25 September 2019 indicated that the vendor had delivered all the items that had been ordered. This GDN was signed by PEV's Head of Administrative Services and two representatives of the vendor contrary to the section 4.10 of the CAGF Administrative Procedures Manual that required GDNs to be signed by a procurement specialist and the goods reception committee.

3.4.15. PEV was unable to provide the investigation with the inventory records such as SRVs and distribution records. PEV's Head of Administrative Services, a signatory to the GDN, informed A&I that he did not receive these items. PEV's Store Manager, a signatory to the GRNs and TACs discussed in this section, indicated that he had received the items and recorded them in SRVs. However, he had been unable to provide these SRVs despite several requests.

3.4.16. Given the inconsistencies highlighted above, A&I is unable to provide assurance that the items were delivered as ordered. A&I questions the payment of US$ 217,530 being the amount paid to the vendor (US$ 218,368) after deduction of a penalty of US$ 838 from the PO amount for delayed delivery.

3.4.17. In its response, the Ministry provided documents, but these did not change the findings as they had already been considered by the investigation.

Incomplete delivery under contract with Vendor C

3.4.18. As discussed under Section 3.3 of this report, the MSPHPS engaged this vendor through two contracts for US$ 19,693 and US$ 54,398.38 respectively, to produce posters and banners for a

measles campaign in 2019. For the former contract, the investigation did not find sufficient evidence of delivery.

3.4.19. Vendor C was contracted to produce 50,000 posters and 262 banners through a contract dated 21 October 2019 at a cost of US$ 19,693. CGPMP was unable to provide to A&I the TAC minutes for these items. The investigation was provided with GRN minutes dated 23 October indicating that all the procured items had been delivered and accepted by representatives of CGPMP and PEV. These minutes were supported by seven delivery notes indicating that all the 50,000 posters and 262 banners had been delivered. However, the dates on these delivery notes had internal inconsistencies with the signatures of the representatives of PEV and CGPMP being dated 21 and 22 October while those of the vendor were dated 23 October 2019. This indicated that the CGPMP and PEV had accepted delivery even before the vendor had delivered the goods to their premises.

3.4.20. Further, PEV was unable to provide SRVs and/or proof of distribution of the 50,000 posters and 262 banners. Based on the foregoing, A&I does not have sufficient assurance that these items were delivered thereby questioning the amount of US$ 19,693 spent on this procurement.

3.4.21. The Ministry insisted that these items had been delivered but Gavi was unable to accept the Ministry's response because it did not explain the inconsistencies highlighted above.

3.5 Imprudent use of Gavi resources

3.5.1. Under clause 19 and 20 of the PFA, the MSPHPS is required to utilise Gavi resources effectively and prudently to ensure that resources are not misused or wasted. This investigation found instances where Gavi resources were not used prudently resulting in higher grant costs. While the investigation did not find evidence of wilful misconduct in these instances, they point to operational inefficiencies incongruent with Gavi's undertaking to maximise resources. In these instances, the investigation did not question the amounts after considering the explanation provided by the Ministry but would expect future purchases to be more prudent.

Excessive transportation costs for dry cell batteries

3.5.2. In 2019, CAGF used at least US$ 40,625 for transportation of 218,060 dry cell batteries procured at a cost of US$ 98,127. These dry cell batteries (size D/R20) were intended to be used for powering megaphones used during sensitisation campaigns across all the 26 provinces in the country.

3.5.3. A&I noted that these batteries are common goods that would be readily available in most markets across the country. However, in this instance they were procured centrally in Kinshasa. With this central procurement approach, CAGF had to incur additional costs to transport the batteries across the country mainly through air transportation. This attracted additional costs estimated at US$ 40,625 to the grant. This cost could have been avoided or much reduced had these batteries been procured at the provincial level. Consequently, A&I questioned the rationale behind this procurement and specifically the additional transportation cost of US$ 40,625 as calculated in Appendix 02.

3.5.4. However, after further consideration of the Ministry's response to the draft report, the amount was no longer questioned but the Ministry was encouraged to improve its processes in line with recommendations in this report. In its response the Ministry explained "it is important to recall the context of the country, where most provinces source everyday consumer goods from Kinshasa and everyday consumer goods, including batteries, are in most provinces, higher than the price of Kinshasa, except for a few border towns that are directly supplied from abroad. Also, the fact that the purchase of batteries for the 26 provinces was the subject of a single market, dividing this market into several small markets is in violation of the law that prohibits the slicing of markets." Gavi acknowledged the country's context but insisted on better exercise of judgement in the management of grant funds.

Unjustified delays by CAGF leading to additional audit costs

3.5.5. In March 2018, the Ministry of Health, through CAGF, contracted [redacted] to audit the accounts of Global Fund and Gavi grants implemented by CAGF in 2017. The contract provided for a flat rate of US$ 104,970 for the audit to be completed in 30 days. However, in June 2018 the contract amount was increased by 14% to US$ 119,734 because [redacted] had to extend the duration of the audit by 15 days due to the late transmission of Gavi data by CAGF. A&I noted the extra cost of US$ 14,746 charged to the grant because this amount could have been avoided with proper planning and/or contractual arrangement.

3.5.6. *Ultimately, this amount is not questioned by A&I because Gavi provided an exceptional approval for the payment of the additional costs, driven by the need to have the audit finalised in line with its oversight and accountability requirements. However, Gavi again encourages better planning and use of resources in future.*

3.6 Weaknesses in the distribution of health commodities and irregular payments

3.6.1. MSPHPS contracted Vendor D, a cargo airline in DRC, to provide transport of vaccines and pharmaceutical supplies from the Kinkole central warehouse in Kinshasa to the provincial warehouses in the 26 provinces of DRC. This relationship was governed by contracts that were to be renewed annually. However as illustrated in the table below, over the course of the review period, the relationship continued with several periods of operating without a contract in place.

Table 5: Summary of contracts between the ministry and Vendor D

Contract Number	Validity Period	Notes
Contract #58	19 July 2019 – 18 July 2020	1 year contract
Contract #58	3 October 2019 – 2 October 2020	Contract #58 amended to change period and terms for application of IATA resolution 502 on computation of the weight of voluminous items.
Contract #51	26 October 2020 to 25 January 2021	Over three weeks in October 2020 without a contract. Three months contract
No contract	26 January 2021 to 25 April 2021	Three months without a contract
Contract #7	26 April 2021 to 25 September 2021	Three months contract with automatic renewal for two months
No Contract	26 September 2021 to 21 October 2021	No contract for one month
Contract #17	22 October 2021 to 21 October 2022	One year contract.
Contract #17	22 October 2022 to 21 October 2023	Renewed for 12 months and amended on 15 January 2023 to increase the unit rates by 13%
No contract	22 October 2023 – 4 December 2023	Two months without a contract
Contract #38	4 December 2023 to 3 June 2024	Three months contract with automatic renewal for two months

3.6.2. Over the periods without a governing contract, the MSPHPS and the Vendor implicitly continued to operate under the terms of the last valid contract.

3.6.3. Payments to this vendor amounted to more than 70% of procurement-related payments made by Gavi grants to vendors in DRC. Over a six-year period (2018 – 2023), CAGF paid Vendor D a sum of US$ 12.4 million. For this review, A&I sampled 22% (US$ 2.8 million) of these payments. However, the review was limited by several factors such as incomplete and inaccurate records and

failure by CAGF and PEV to provide essential records such as inventory records for the period 2018 to 2022. These limitations and their impact on our analysis are discussed further in the following sections of the report.

Weaknesses in the distribution process of vaccines and others

3.6.4. All vaccines and related health commodities funded by Gavi in DRC are delivered centrally in the Kinkole central warehouse in Kinshasa which is the only port of entry of vaccines in DRC. The provinces submit their requisitions to PEV in Kinshasa. These requests are reviewed, calibrated and approved in Kinshasa by PEV and CAGF. Vendor D is responsible for transporting the commodities to the provinces by flight. The vendor is paid by CAGF for this service. See Appendix 03 for more details of the process.

3.6.5. A&I identified several weaknesses in the end-to-end distribution process that could be exploited for fraudulent purposes to the detriment of Gavi programmes. Given the significant investment made by Gavi and the critical need to ensure that vaccines and other relevant commodities reach beneficiaries, the MSPHPS and other relevant stakeholders need to take prompt action to improve and strengthen this process, as described below:

Data inconsistencies across the distribution chain

3.6.6. When vaccines, diluents and syringes are dispatched from the Kinkole central warehouse to the provincial warehouses, several records are generated to register this movement. An entry is made on a web-based stock management tool (SMT)[5] to record the dispatch from Kinkole, the items being shipped are also recorded in two shipment documents (a Cargo Movement Request (CMR) and a dispatch note[6] prepared jointly by Vendor D and PEV)[7]. On receipt in the province, the provincial logistics officer, supported by a receiving committee, prepares a goods received note as well as minutes of receipt acknowledging delivery of the items. At the province, they also make entries in SMT to record the items received.

3.6.7. These records, particularly entries in SMT at central and provincial level, the delivery note, and the minutes of receipt are expected to have matching particulars and quantities of the items dispatched and received. Where differences exist, they should be investigated accordingly.

3.6.8. This investigation found several instances where these records captured different quantities. These differences included more items being received that what had been indicated as shipped and the converse. There were also instances where shipment documents were available but without commensurate entries in the SMT at Kinkole. For example, a review of 19 invoices under payment number OP0232/2023 to Vendor D, the investigation found the goods received notes for records to be 736,600 fewer 0.5ml syringes than what A&I expected based on calculations of items said to have been dispatched[8]. There was also a similar discrepancy of 11,000 6ml syringes. These differences undermine the completeness and reliability of the inventory records maintained by PEV.

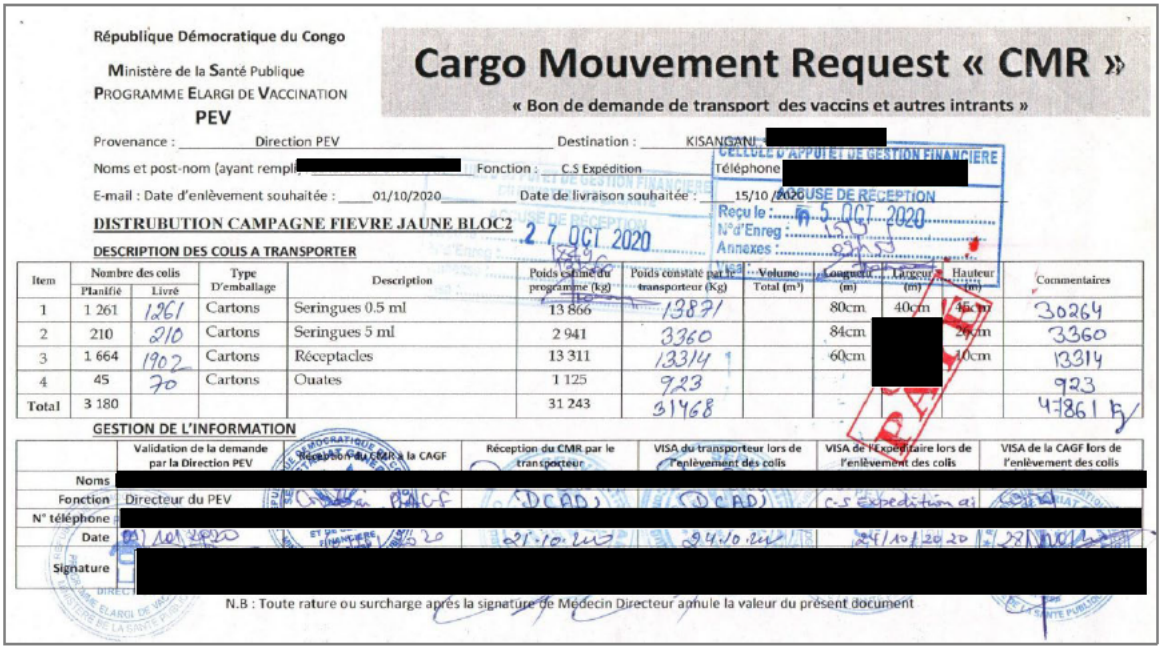
[5] This is an online stock management tool, developed by UNICEF and WHO, that can be implemented across all levels of the vaccine supply chain.
[6] Described in French as “Bordereau D’expedition”.
[7] In these two documents the quantities being shipped are only captured in terms of weight and number of packages as opposed to absolute number of items.
[8] Expectation based on number of boxes shipped and the quantity per box based on the manufacturers’ packing particulars.

3.6.9. PEV's officials responsible for dispatching of goods from the Kinkole warehouse informed A&I that they had limited capacity and resources to appropriately monitor the shipments and recording of inventory movement at the provincial level. For instance, they indicated that they had to share computers as they were not enough and did not have sufficient internet and telephone connection to communicate with the provinces.

Inappropriate approval process

3.6.10. When requisitions for vaccines and other medical commodities are received at the Kinkole central warehouse from the provinces, PEV's official in charge of dispatching goods from the warehouse prepares a CMR capturing particulars of the requisitioning province, the list of items requested and the estimated number of packages and their weight. The CMR is then submitted for approval by the PEV Director and the CAGF Coordinator. These two officials approve the CMR before the final calculation of the quantities to be shipped have been determined, thus eroding their oversight role. For instance, in the CMR below, the PEV Director and CAGF Coordinator approved the CMR nearly three weeks before the quantities to be shipped (in blue, handwritten text) were determined on 24 October 2020.

Figure 2: Example of a CMR used to distribute health commodities



République Démocratique du Congo
Ministère de la Santé Publique
PROGRAMME ELARGI DE VACCINATION
PEV

Cargo Mouvement Request « CMR »

« Bon de demande de transport des vaccins et autres intrants »

Provenance : Direction PEV — Destination : KISANGANI [redacted]
Noms et post-nom (ayant rempli) [redacted] — Fonction : C.S Expédition — Téléphone [redacted]
E-mail : Date d'enlèvement souhaitée : 01/10/2020 — Date de livraison souhaitée : 15/10/2020

CELLULE D'APPUI ET DE GESTION FINANCIERE — Reçu le : 05 OCT 2020 — N°d'Enreg : — Annexes :
MAGASIN DE RECEPTION — 27 OCT 2020

DISTRUBUTION CAMPAGNE FIEVRE JAUNE BLOC2

DESCRIPTION DES COLIS A TRANSPORTER

Item	Nombre des colis Planifié	Nombre des colis Livré	Type D'emballage	Description	Poids estimé du programme (kg)	Poids constaté par le transporteur (Kg)	Volume Total (m³)	Longueur (m)	Largeur (m)	Hauteur (m)	Commentaires
1	1 261	1261	Cartons	Seringues 0.5 ml	13 866	13871		80cm	40cm	45cm	30264
2	210	210	Cartons	Seringues 5 ml	2 941	3360		84cm	[redacted]	20cm	3360
3	1 664	1902	Cartons	Réceptacles	13 311	13314		60cm		40cm	13314
4	45	70	Cartons	Ouates	1 125	923					923
Total	3 180				31 243	31468					4:861 Ky

PAYE

GESTION DE L'INFORMATION

	Validation de la demande par la Direction PEV	Réception du CMR à la CAGF	Réception du CMR par le transporteur	VISA du transporteur lors de l'enlèvement des colis	VISA de l'Expéditaire lors de l'enlèvement des colis	VISA de la CAGF lors de l'enlèvement des colis
Noms	[redacted]					
Fonction	Directeur du PEV				C.S Expédition ai	
N° téléphone	[redacted]					
Date	01/10/2020		21.10.20	24.10.20	24/10/2020	
Signature	[redacted]					

N.B : Toute rature ou surcharge après la signature de Médecin Directeur annule la valeur du présent document

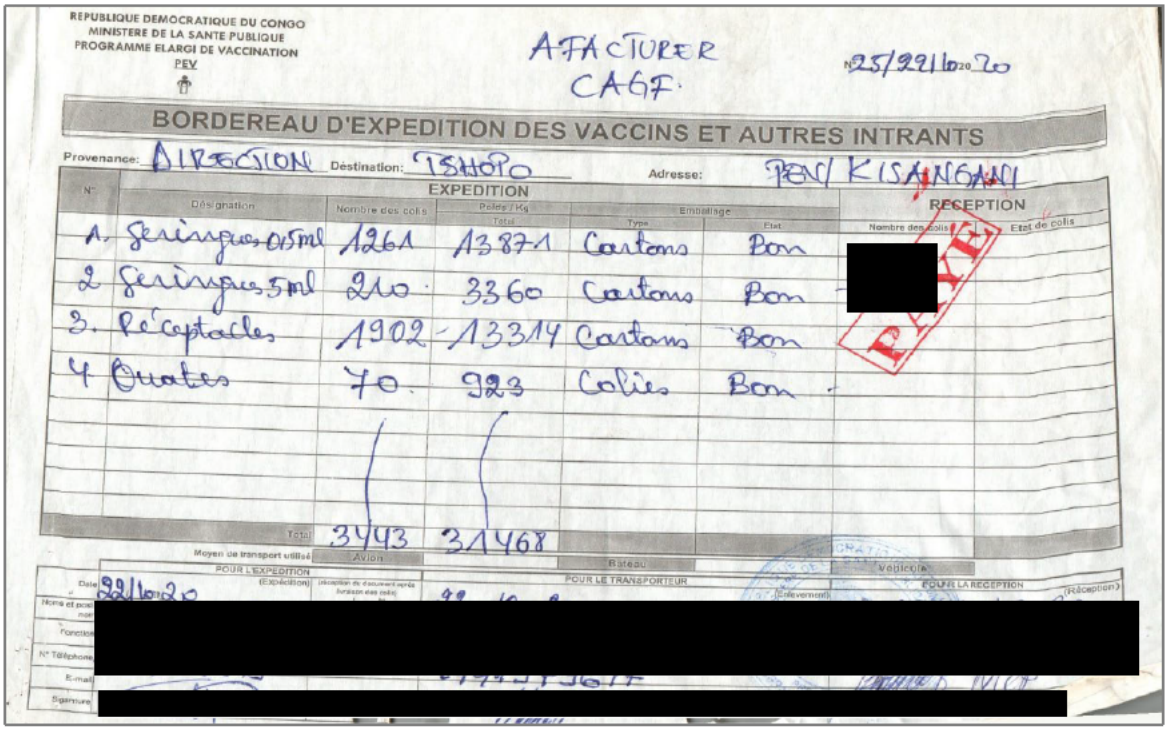
3.6.11. The dispatch staff in the warehouse, in consultation with PEV's logistics team, determine the quantities to be shipped that are captured in the CMR after it has been approved by PEV Director and CAGF Coordinator. When making this determination, they consider factors such as stock levels at the warehouse, demands by other provinces and emergency buffer quantities. This rationalisation process is not appropriately documented creating an environment of lack of accountability, inefficient resource allocation and reporting discrepancies.

Inadequate assurance over weighing of commodities to be transported

3.6.12. The weight of the commodities to be transported by the vendor is critical to the determination of the fees chargeable by the service provider. To safeguard this process, CAGF procedures require that the commodities to be shipped are weighed in the presence of the vendor's staff, PEV's official in charge of dispatches and a representative of CAGF.

3.6.13. However, this was not the practice over the scope period. The weighing of the goods to be shipped was witnessed only by a representative of the vendor and PEV, thus increasing the risk of collusion. In all instances reviewed, the representative of CAGF was not present as illustrated in the figure below of a "Bordereau D'expedition' used by the two parties to capture the number of packages and their weight.

Figure 3: Sample of the document used to record the weigh to commodities to be shipped



REPUBLIQUE DEMOCRATIQUE DU CONGO
MINISTERE DE LA SANTE PUBLIQUE
PROGRAMME ELARGI DE VACCINATION
PEV

AFACTURER
CAGF.

N° 25/22/16/20 20

BORDEREAU D'EXPEDITION DES VACCINS ET AUTRES INTRANTS

Provenance: DIRECTION Destination: TSHOPO Adresse: PEV/ KISANGANI

N°	Désignation	EXPEDITION Nombre des colis	Poids / Kg Total	Emballage Type	Etat	RECEPTION Nombre des colis	Etat de colis
1.	Seringues 0,5ml	1261	13871	Cartons	Bon	[redacted]	PAYE
2	Seringues 5ml	210	3360	Cartons	Bon		
3.	Réceptacles	1902	13314	Cartons	Bon		
4	Ouates	70	923	Colis	Bon		
	Total	3443	31468				

Moyen de transport utilisé: Avion Bateau Véhicule

POUR L'EXPEDITION (Expédition) POUR LE TRANSPORTEUR (Enlèvement) POUR LA RECEPTION (Réception)

Date 22/16/20 [redacted]

Noms et prénoms
Fonction
N° Téléphone
E-mail
Signature

3.6.14. CAGF's final approval for the shipping of the commodities by the vendor is provided after they have already been collected and shipped to the provinces.

3.6.15. When the commodities are received in the province, their weight is not verified. Their receipt in the province is captured by quantity i.e. number of doses, syringes, etc

Inadequate assurance over dimensions used to compute volumetric weight

3.6.16. Volumetric weight is used to compute the fees payable for voluminous commodities such as syringes. According to PEV officials, they established the dimensions used on CMRs for calculation of volume by measuring the relevant packaging cartons. However, this process was not documented nor was there oversight by PEV leadership nor CAGF creating the risk that these dimensions are not accurate or reliable. As highlighted elsewhere in this report, the review found that the dimensions used did not reflect those provided by the manufacturers of the syringes.

Inadequate recording of the breakdown of weight and particulars of components transported

3.6.17. The CMR captures the gross weight of the packages to be transported. For items such as vaccines which are packed in secondary and tertiary packaging with cooling elements, the recording of the weight is not broken down into the weights of the components i.e. the vaccines, the packaging material and the cooling materials. Further the particulars of the packaging and cooling materials are not captured.

3.6.18. The review also observed that in most shipments, there were packages captured in CMRs as "tool". The PEV official in charge of dispatch of goods at Kinkole warehouse informed A&I that these were

miscellaneous goods such as mechanical tools and other materials needed in the provinces. However, in all instances PEV did not record the particulars of these items. Similarly, when they were received in the provinces, the recipients did not create an inventory of these items.

3.6.19. This reduces the audit trail available for assessment of the reasonableness of the weight of the packages after the fact.

Poor planning and inadequate communication to the vendor

3.6.20. In the same manner, the CMR is transmitted to the vendor based on quantities requested from the provinces instead of the adjusted quantities. In most instances, the quantities collected by the vendor from the warehouse for shipment is usually less than the quantities planned based on requests from the provinces. This creates inefficiencies for the vendor and is likely to lead to decline of quality and timeliness of services.

Risk of double payments for transportation services provided by UNICEF and WHO respectively

3.6.21. Notably, despite the increased use of Vendor D to transport vaccines and related commodities to the provinces, the MSPHPS also receives significant transport support from UNICEF and WHO. For instance, on behalf of the Ministry, UNICEF transported 28,791 packages (453 tons) and 7,756 packages (148 tons) of vaccines, syringes and diluents in 2022 and half of 2023, respectively. This was likely less than the actual transport support received from UNICEF as A&I found other instances where the Ministry's records indicated that UNICEF had provided transport assistance but was not reflected in the data provided to the investigation by UNICEF.

3.6.22. The Ministry, UNICEF and WHO use Vendor D as their service provider. When the Ministry receives transport assistance from the two partners, the only control to prevent double payment is a handwritten notation of the entity responsible for paying for the shipment on the CMR. As the three organisations have their separate payments systems, they can be exploited with the same shipment being charged to more than one organisation.

Inflated payments to Vendor D for transportation of vaccines and others

3.6.23. The contracts between the MSPHPS and Vendor D provide for weight as the primary metric of computation of applicable transportation fees. The contracts also provide for the unit rates per kilo applicable for various routes and locations.

3.6.24. The contracts, commencing from 7 December 2019, also provide for a method of computation of the weight of items that have a high volume but low weight. The MSPHPS and the vendor adopted International Air Transport Association (IATA) standard 502 that provides guidelines for calculating volumetric weight to standardise air freight shipping. This standard determines the space a package occupies relative to its actual weight, ensuring carriers can fairly charge for lighter, bulkier items that take up more space. In the PEV context such items would include syringes and cotton wool.

3.6.25. The standard provides for the computation formula of the volumetric weight as the volume of package in centimetres divided by 6000 and multiplied by the number of packages.

Incorrect use of volumetric weight for computation of transport costs for vaccines

3.6.26. In practise, computation of the weight of dense items such as vaccines, vaccine diluents, machines and printed material is based on their actual weight.

3.6.27. This investigation found two instances where the standard 502 methodology was applied incorrectly. It was applied to shipments of vaccines leading to the inflation of the fees payable to the vendor by US$ 180,688 as illustrated in the table below:

Table 6: Instances of misapplication of IATA standard 502 in computation of transport fees

Purchase Order Number	Destination	Vaccine Weight (Kg)	Vaccine Volumetric Weight (Kg)	Weight Difference (Kg)	Rate ($)	Inflated Amount ($)
016/Vendor D /CGMP-MSP/GAVI PEV/2022	Lisala	202	288.64	86.64	3.40	294.58
716/Vendor D/CGMP-MSP/GAVI PEV/2022	Bukavu	33,416	111,848	78,432	2.30	180,393.60
TOTAL						**$180,688.18**

3.6.28. This misapplication of the standard by the vendor was not identified by the various officials involved in the preparation, review and authorisation of payments in CAGF and the Assurance Provider. A&I questions the inflated amount of US$ 180,688 paid to the vendor.

3.6.29. The Ministry responded that this computation was in line with the provisions of IATA standard 502. However, Gavi did not accept this explanation because it did not address the erroneous application of this standard to a shipment of vaccines. Based on discussions between the Ministry and the service provider leading to the introduction of this standard to the contract, this was to be applied to compute the weight of high volume and low weight goods such as syringes. The standard was applied accordingly in all sampled transactions except for the two highlighted above. In all other instances, the cost of transporting vaccine shipments was based on their actual weight. In its supplementary response, the Ministry explained that it had agreed with the vendor to apply the IATA standard to large consignments of vaccines for vaccination campaigns. The Ministry undertook to provide documentation of this agreement but had not done so at the time of finalisation of this report.

Incorrect volumes used to compute volumetric weight of syringes

3.6.30. Based on the methodology defined by IATA standard 502, volume is an important driver of transport charges for voluminous items distributed from the Kinkole central warehouse to provincial warehouses.

3.6.31. According to PEV's official in charge of dispatching of goods from the Kinkole warehouse, unlike vaccines which are repackaged for transportation, syringes are transported in cartons as packed by manufacturers. He informed A&I that PEV obtained the dimensions used to compute the volumetric weight of syringes by measuring the dimensions of the packing cartons.

3.6.32. The investigation found that the volume that the MSPHPS and the vendor used to compute the volumetric weight of syringes transported by the latter did not reflect those provided by the relevant manufacturers.

3.6.33. However, this investigation could only conduct this comparison for a limited number of transactions because of limitations in the records maintained by PEV and CAGF. In most of the instances, these records did not have sufficient particulars to identify the manufacturer of the syringes being transported. Whereas PEV's SMT data includes information on manufacturers, PEV did not provide the relevant data for the period 2018 to 2022. In other instances, the quantities per box captured by PEV did not reflect those listed by manufacturers. In several instances, the manufacturers listed in PEV records were not listed in WHO's list of prequalified devices and equipment. These included 6 ml syringes manufactured by [redacted] and [redacted], respectively.

3.6.34. Despite these limitations, in all instances where there were sufficient particulars for the comparison described in paragraphs 3.5.34 and 3.5.35 above, A&I identified discrepancies. These discrepancies included instances where the volume used by PEV was lower than the manufacturers and the converse. However, there was a higher degree of overestimating volume leading to a net

overcharging by the vendor of US$ 48,192 as detailed in Annex 01. A&I therefore questions this amount.

3.6.35. Given the risks highlighted in this report, and in some instances their realisation, and the limitations faced by this investigation, A&I is assessing whether the distribution process requires a deeper review to conclusively assess the risks, test whether they materialised and propose measures for strengthening the process.

3.6.36. *The Ministry did not provide a substantive response to this finding*

4 Recommendations

4.1. Based on these findings, A&I recommends the following actions by MSPHPS, in conjunction with CAGF, CGPMP and PEV:

Strengthening of contract management processes

- Proactively monitor and put in place measures to ensure that contracts are renewed in good time and/or alternative providers are identified and contracted in line with applicable laws to ensure continuity of services with adequate contractual coverage. Further, put in place appropriate review and approval processes to ensure that contractual terms are commensurate with the accepted proposal terms.
- Establish a robust contract amendment process to ensure that contractual changes are justified, sufficiently approved and beneficial to programme activities.

4.2. The Ministry responded that the contract management processes had been reinforced earlier. Gavi will assess the implementation of improvements in future assurance activities.

Strengthening of procurement and delivery processes

- Ensure that all bids comply with mandatory requirements such as valid tax certificates and bank guarantees.
- Implement a robust system for verifying and documenting the delivery of goods. Further they shall ensure that all delivery notes and other acceptance documents are correct and signed by representatives from all relevant parties.
- Strengthen inventory management practices to ensure accurate recording and tracking of goods received and distributed.
- Where appropriate, consider procuring commonly available goods like batteries at the decentralised level to reduce transportation costs and improve operational and financial efficiency.
- Put in place measures to ensure that all procured equipment is necessary and utilized effectively.

4.3. The Ministry agreed to implement these measures but had not committed to an action plan as at the finalisation of this report.

Vaccine distribution process

- Establish a transparent, documented and systematic process for establishing the quantity of vaccines and other heath commodities to be distributed to the provinces. Further, the distributions should be scheduled to optimise for transport costs and operational efficiency.
- Ensure that approvals for the distribution of vaccines and other health commodities should only be done after the quantities to be distributed have been determined.
- Ensure that POs to the transporter are issued once the quantities to be transported have been determined and not after the shipment has been completed.
- Put in place measures to reinforce control over the process of weighing goods to be transported through flights from Kinshasa to the provinces (such as presence of the Fiscal Agent and a representative of the Assurance Provider).
- Establish a system for certifying the dimensions of shipment packages for items where billing is done on volumetric basis.

- Ensure that specifications (such as weight and volume) of the cartons, coolers or any other container used in the transport of vaccines and medical and non-medical inputs should be documented for each shipment and filed together with the supporting documents for payments.
- Strengthen oversight over the payment process to ensure that payments comply with contractual terms and reflect the service provided.
- Collaborate with UNICEF and WHO to mitigate the risk of double payments in instances where these partners provide transport support for distribution of vaccines and other health commodities.

4.4. *The Ministry did not respond to these recommendations. Given the lack of engagement by the Ministry on the risks and recommendations raised concerning the distribution of vaccines from Kinsasha to the provinces, the Gavi Country Team may wish to re-assess the effectiveness of current distribution channels and consider other distribution models.*

5 Appendices

5.1 Appendix 01 - List of procurements reviewed in this investigation

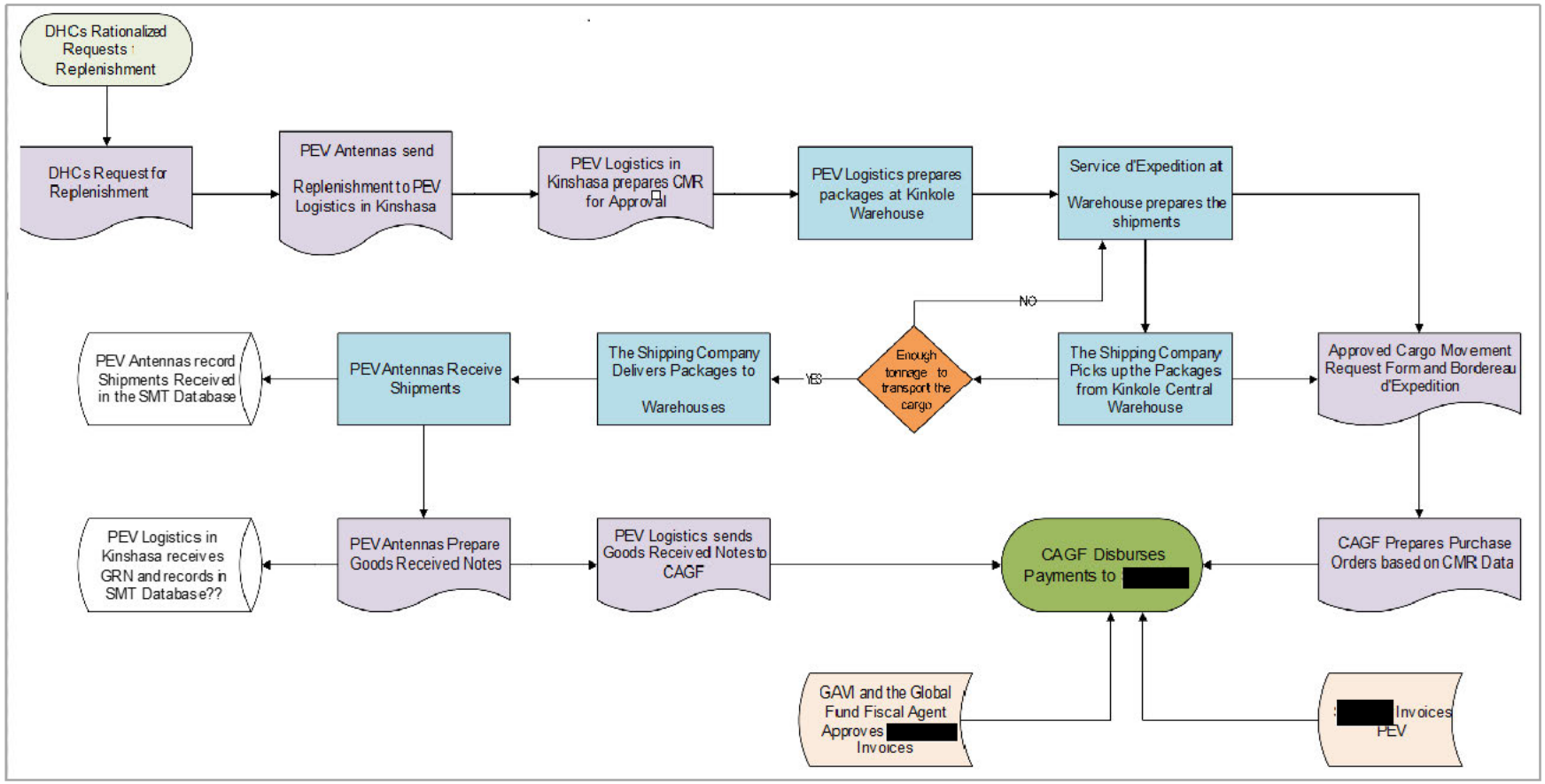
No.	Year	Description	Vendor	Amount ($)
1	2021	Recruitment of a firm to carry out the 2021 External Financial Audit	[redacted]	80,583.00
2	2023	Recruitment of a firm to carry out the 2023 External Financial Audit	[redacted]	84,918.00
3	2023	Recruitment of Vaccine and Other Input Transport Providers in KWILU Province	[redacted]	143,895.00
4	2018	Printing of PEV management tools	[redacted]	1,028,170.99
5	2019	Printing, reproduction and delivery of the AVS Measles campaign tools phases 2 & 3	[redacted]	129,625.14
6	2023	Maintenance and repair services of vehicles of the Ministry of Public Health, Hygiene and Prevention, other than the TOYOTA brand	[redacted]	127,400.00
7	2019	Acquisition of office supplies and cleaning products for the CAGF Lot 1	[redacted]	76,250.25
8	2019	Training of 35 INPP maintenance engineers	[redacted]	56,263.20
9	2019	Supply and delivery of IT equipment for the PEV	[redacted]	104,908.00
10	2023	Recruitment of transport providers for vaccines and other inputs in the Province of MAINDOMBE	[redacted]	206,874.00
11	2018	Audit of the accounts of the Global Fund & Gavi alliance grants implemented by the Financial Support and Management Unit for the 2017 financial year	[redacted]	104,970.00
12	2020	Acquisition de 500 Smartphones et coques, attribué en 2020 par procédure de gré à gré	[redacted]	130,000.00
13	2019	Printing and reproduction of posters and banners for the AHV Measles campaign	[redacted]	19,693.00
14	2019	Printing, Copying and Delivery of phase 1 Campaign Tools	[redacted]	92,760.97
15	2019	Printing, reproduction and delivery of banners and posters for the AVS Measles Campaign-phases 2&3	[redacted]	57,398.38
16	2019	Acquisition of 218060 Batteries for megaphones	[redacted]	98,127.00
17	2020	Acquisition d'un groupe électrogène de 30 KVA pour le PEV	[redacted]	19,000.00
Total				**2,560,836.93**

5.2 Appendix 02 - Estimated cost of distribution of batteries

Province	Warehouse	Quantity	Unit Price ($)	Weight (Kg)	Amount ($)	Notes
Maindombe	Inongo	7,632	2.5	530.00	1,325.00	
Kwango	Kenge	2,160		-	-	By road - PEV vehicle
Kwango	Kahemba	2,160			-	By road - PEV vehicle
Kwilu	Bandundu	2,523			-	By road - PEV vehicle
Kwilu	Kikwit	7,632		-	-	By road - PEV vehicle
Kongo Central	Boma	1,296			-	By road - PEV vehicle
Kongo Central	Matadi	3,354			-	By road - PEV vehicle
Kongo Central	Mbanza Ngungu	5,040			-	By road - PEV vehicle
Tshuapa	Boende	3,168	3.9	286.07	1,115.67	By flight but weight not indicated on transport records
Mongala	Bumba	2,039	3.4	184.12	626.01	Used weight estimate of 0.0903 per battery
Mongala	Lisala	2,880	3.4	260.06	884.22	Used weight estimate of 0.0903 per battery
Nord Ubangi	Gbadolite	5,184	3	468.00	1,404.00	
Sud Ubangi	Gemena	7,632	2	683.00	1,366.00	
Equateur	Mbandaka	7,488	1.8	676.17	1,217.10	Used weight estimate of 0.0903 per battery
Kasai Central	Kananga	9,648		-	-	Not included in computation - transportation provided by WHO
Kasai Central	Luiza	2,880		-	-	Not included in computation - transportation provided by WHO
Kasai	Mweka	4,320		390.10	1,107.87	Used weight estimate and average transport rate
Kasai	Tshikapa	4,320	3	390.00	1,170.00	
Lomami	Kabinda	7,632		689.00	1,956.76	Used average transport rate
Lomami	Mwene Ditu	3,360		303.41	861.68	Used weight estimate and average transport rate
Sankuru	Lodja	7,632	2.8	689.00	1,929.20	
Kasai Oriental	Mbuji Mayi	7,776	1.5	702.17	1,053.26	Used weight estimate of 0.0903 per battery
Haut Lomami	Kabondo Dianda	3,312	3.5	299.07	1,046.76	By flight but weight not indicated on transport records
Haut Lomami	Kamina	3,312	3.5	299.07	1,046.76	Used weight estimate of 0.0903 per battery
Tanganyika	Kalemie	5,184	3.75	468.00	1,755.00	
Haut Katanga	Lubumbashi Coord	12,240	1.5	1,105.27	1,657.91	Used weight estimate of 0.0903 per battery
Kinshasa	Kinshasa Centre	14,688			-	By road
Maniema	Kasongo	3,744	1.75	338.08	591.65	Used weight estimate of 0.0903 per battery
Maniema	Kindu	3,744	1.75	338.08	591.65	Used weight estimate and average transport rate
Nord Kivu	Goma	15,408	1.8	1,404.00	2,527.20	
Ituri	Aru	6,192	6	559.00	3,354.00	
Ituri	Bunia	10,944	3.5	988.00	3,458.00	
Bas Uele	Buta	3,312		299.07	849.37	Used weight estimate and average transport rate

Haut Uele	Isiro	5,328	3.5	481.12	1,683.91	Used weight estimate of 0.0903 per battery
Tshopo	Kisangani	8,064		988.00	2,825.68	By flight but no route rates - Used average
Tshopo	Lokutu	2,880		260.06	738.58	Used weight estimate and average transport rate
Sud Kivu	Bukavu	11,952	2.3	1,079.00	2,481.70	
Total		**218,060**		**15,157**	**40,625**	

5.3 Appendix 03 - Process for transportation of health commodities to the provinces



Source: Prepared by the investigation team

5.4 Appendix 04 - List of acronyms

Acronym	Definition
A&I	Gavi's Audit and Investigation
CAGF	Cellule d'Appui à la Gestion Financière
CGPMP	Cellule de Gestion des Projects et des Marches Publics
CMR	Cargo Movement Request
DGCMP	Direction Generale du Contrôle des marches Publics
DRC	Democratic Republic of Congo
FA	Fiduciary Agent
GDN	Goods Delivery Note
GRN	Goods Receipt Notes
IATA	International Air Transport Association
MSPHPS	Ministère de la Santé Publique, Hygiène et Prévoyance Sociale
PEV	Programme Élargi de Vaccination
PFA	Partnership Framework Agreement
PO	Purchase Order
SDV	Stores Delivery Voucher
SMT	Stock Management Tool
SRV	Store Receipt Voucher
TAC	Technical Approval Certificate
UNICEF	United Nation's Children Fund
WHO	World Health Organisation