

# **Memorandum on the Republic of Angola**

## **Programme Audit Follow-up – Expenditure Review**

The attached Audit and Investigations report presents the conclusions of the follow-up expenditure review of Gavi's support to the Republic of Angola's Ministry of Health (MINSa). This engagement complements the programme audit conducted in 2024, during which the audit team was unable to form a conclusive opinion on a significant portion of Gavi-funded expenditures due to missing documentation.

This follow-up mission focuses specifically on the review of expenditures executed directly by MINSa using Gavi funds channelled through UNICEF and WHO, covering the period from 1 January 2018 to 31 December 2022. The review was conducted following a substantial document-reconstitution exercise coordinated by the Gavi-mandated Monitoring Agent and supported by MINSa.

The objective of this engagement was to determine whether the reconstituted expenditure records were sufficiently complete, accurate, and compliant with the Partnership Framework Agreement to allow assurance over the use of Gavi resources.

The report's executive summary sets out the following key conclusions:

1. The findings of the expenditure review do not modify the overall "Unsatisfactory" audit opinion expressed in the 2024 programme audit, meaning that internal controls and risk management procedures were not established or were not functioning effectively during the audited period.
2. The audit team reviewed a total of AOA 1,829,747,778 (USD 2,006,302) of expenditures executed by MINSa during the audited period. This review resulted in AOA 185,403,220 (USD 203,293) of questioned expenditures, representing approximately 10% of the audited amount.
3. The questioned expenditures comprised:
  - a. Unsupported expenditures (USD 116,610), for which no supporting documentation was available;
  - b. Inadequately supported expenditures (USD 82,646), reflecting significant weaknesses in documentation and control practices; and
  - c. Ineligible expenditures (USD 4,037), mainly relating to VAT paid contrary to the terms of the Partnership Framework Agreement.

4. The weaknesses identified in the expenditure review are consistent with the systemic issues highlighted in the 2024 audit, including insufficient internal controls, weak accounting procedures, inadequate archiving practices, and limited human resource capacity within financial management functions.

MINSAs acknowledged the findings and reaffirmed its commitment to implement the corrective measures outlined in the management action plan agreed following the 2024 audit. MINSAs also fully reimbursed Gavi all of the questioned amount totalling USD 203,293 by the end of April 2026. Gavi will continue close monitoring of implementation and pursue appropriate actions in line with its policies.

Geneva, May 2026

# PROGRAMME AUDIT REPORT

Republic of Angola

December 2025



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## 1. Executive summary

This report complements the previous audit carried out in 2024, during which the audit team was unable to form a conclusive opinion on a significant portion of Gavi-funded expenditures made by the Ministry of Health (MINSA). It presents the conclusions of the review of expenditures executed by MINSA on Gavi funds (channeled through Alliance partners UNICEF and WHO) during the period from 1 January 2018 to 31 December 2022.

After the 2024 programme audit, a significant effort was made, under the coordination of the Monitoring Agent mandated by Gavi, to collect, gather and process expenditure-related supporting documents and reconstitute accounting records in a dedicated database. Also, an archiving process was established to maintain traceability of the expenditures executed by MINSA, according to the terms of the Partnership Framework Agreement.

The audit team, with the support of IGAE public servants (General Inspection of State Administration), reviewed a total amount of 1 829 747 778 AOA (equivalent to USD 2 006 302) of expenditure directly executed by MINSA over the 5-year audit period 2018-2022.

This expenditure review led to the questioning of a portion of these expenditures for a total amount of 181 721 540 AOA (equivalent to USD 199 256) representing 10% of the audited sample, most of which were classified as unsupported and inadequately supported expenditures, as shown in the summary table below. To this amount questioned, the audit team added an amount of 3 681 680 AOA (equivalent to USD 4 037) of unduly paid VAT identified during the initial audit in 2024. The amounts in question are summarized in the table below:

*Table 1 – Summary of expenditures questioned by the audit*

Category	1. Inadequately supported expenditures	2. Unsupported expenditures	3. Ineligible expenditures (VAT)	Total questioned amount
<b>Total</b>	<b>75 373 103 AOA</b>	<b>106 348 438 AOA</b>	<b>3 681 680 AOA</b>	<b>185 403 220 AOA</b>
	<i>USD 82 646</i>	<i>USD 116 610</i>	<i>USD 4 037</i>	<i>USD 203 293</i>

The results of the expenditure review did not change the overall unsatisfactory opinion expressed in the 2024 audit report. The audit team assessed that MINSA's management of Gavi support during the audited period was overall unsatisfactory, meaning that internal controls and risk management procedures are not established or are not functioning. The majority of the issues identified in 2024 presented medium (5 issues) to high risk (14 issues) and could significantly compromise the achievement of the programme's objectives.

## 2. Scope and objectives of the audit

### 2.1. Audit scope

The Republic of Angola, through its Ministry of Health (MoH) has received cash-based and vaccine support from Gavi since 2003. Gavi support for the period 2018-2022 included grants such as Health Systems Strengthening (HSS), Transition (TRA), Inactivated Poliovirus Vaccine (IPV) campaigns and routine activities, as well as funding for technical assistance.

Since 2020, the COVAX facility has been administered by the Gavi Alliance with the goal of accelerating access to COVID-19 vaccines. The goals of the COVAX facility are complementary to and enhance Gavi's mission and strategic goals including the: vision to "leave no one behind with immunisation"; and mission to save lives and protect people's health by increasing equitable and sustainable use of vaccines. Angola received COVID-19 delivery support (CDS) for vaccines, as well as cold chain equipment from the COVAX facility.

The scope of the audit covered the five-year period from 1 January 2018 to 31 December 2022. The audit focused on expenditures executed directly by MINSA structures from Gavi funds received from UNICEF and WHO. According to the financial data provided by UNICEF and WHO, the total amount of expenditures executed during the audited period amounts to USD 8,119,225, as shown in the table below.

*Table 2 – Gavi and COVAX cash support for immunisation programme from 1 January 2018 to 31 December 2022 (amounts in USD)*

Grant	2018	2019	2020	2021	2022	TOTAL
<b>Through UNICEF</b>						
CDS-EOS (COVAX)	-	-	-	1,449,449	124,201	<b>1,573,650</b>
HSS	1,496,265	-	-	-	-	<b>1,496,265</b>
TRA	-	-	1,000,000	-	-	<b>1,000,000</b>
<b>Total UNICEF</b>	<b>1,496,265</b>	<b>-</b>	<b>1,000,000</b>	<b>1,449,449</b>	<b>124,201</b>	<b>4,069,916</b>
<b>Through WHO</b>						
CDS (COVAX)	-	-	-	2,845,583	-	<b>2,845,583</b>
IPV	-	-	926,113	277,613	-	<b>1,203,726</b>
<b>Total WHO</b>	<b>-</b>	<b>-</b>	<b>926,113</b>	<b>3,123,196</b>	<b>-</b>	<b>4,049,309</b>
<b>TOTAL</b>	<b>1,496,265</b>	<b>-</b>	<b>1,926,113</b>	<b>4,572,645</b>	<b>124,201</b>	<b>8,119,225</b>

### 2.2. Audit objectives

The primary objective of a programme audit is to provide independent assurance to Gavi's Board on the use of Gavi support in countries. In accordance with the articles 22 and 23 of Annex 2 section B of the Partnership Framework Agreement between the MoH of the Republic of Angola and Gavi, signed on 4 October 2013, the MoH has the responsibility to provide records related to Gavi support. This review focused mainly on Gavi's contributions to health systems strengthening, cash support disbursed to or managed by the MoH, and the vaccine supply chain management of routine and Covid-19 vaccines.

### 2.3. Audit approach

This engagement was conducted under the responsibility of Gavi's Audit and Investigation function. The review of expenditures was carried out after the reconstitution of the related accounts by MINSA's Finance staff coordinated and supported by the Monitoring Agent. The audit was conducted with the support of IGAE public servants in Luanda during the week from 24 to 29 March 2025.

## 3. Context

### 3.1. Introduction

#### General context

The Republic of Angola is a country on the west-central coast of Southern Africa. It is the second-largest Lusophone country in both total area and population and is the seventh-largest country in Africa. It is bordered by Namibia to the south, the Democratic Republic of the Congo to the north, Zambia to the east, and the Atlantic Ocean to the west. Its capital city is Luanda.



This former Portuguese colony declared its independence on 11 November 1975. After an extended period of conflict, peace finally arrived in 2002. Angola boasts a significant economy within the sub-Saharan Africa region. Per 2023 estimates, it ranks as the fourth-largest economy (World Bank, 2023), following Nigeria, South Africa, and Egypt. This growth comes after a challenging period that included a recession from 2016 to 2020.

Principal demographic, social and development data points for the country are as follows:

- Population: 36.7 million inhabitants (WHO, 2023)
- Life expectancy at birth, total both sexes: 62.1 years (WHO, 2021)
- Literacy rate: 72.9% (World Bank, 2023)
- Human Development Index (HDI): 148th out of 189 (UNDP, 2021)
- Gini Index: 61.1 (World Bank, 2019), indicating significant income inequality.

#### Health context

According to the Human Rights Measurement Initiative, in 2022 Angola achieved only 55.4% of what it should be fulfilling in terms of the right to health, based on what should be possible at its level of income.

#### Immunisation

The WHO and UNICEF estimates of national immunisation coverage (WUENIC) from 2000 to 2022 indicate that a considerable number of children still remain to be vaccinated. This situation also worsened during 2020 and 2021 due to the COVID-19 pandemic. According to WHO Angola Annual Report 2023, in 2021, there were 36% more zero-dose children compared to 2019. Angola registered a total of 1,984,069 zero-dose children, with 407,000 in 2019, 492,000 in 2020, 553,000 in 2021 and 532,069 in 2022. The total number of zero dose children during this period is higher than the number of newborns in Angola, estimated by the National Statistics Institute (INE) in 2022 at 1,132,062 children.

During the COVID-19 pandemic, Angola received support from the COVAX facility, in terms of vaccine doses, equipment and cash. WHO estimated that, by 31 October 2023, 87% of eligible target population had received their first dose of a COVID-19 vaccine and 51% were fully vaccinated. A transition plan has been drawn up aiming to integrate vaccination against COVID-19 into routine immunisation and primary health care.

In 2022, the Ministry of Health and Gavi developed, with WHO's support, the "MICS Zero-Doses" project, to reduce the number of unvaccinated or under-vaccinated children. This project falls within Gavi's funding envelope, that targets those countries that are no longer eligible or no longer receive Gavi core financing. It aims to increase the routine vaccination coverage, specifically the Penta-3 indicator, by 10%, and to reduce the number of zero-dose children by 10% in 22 municipalities, across the 5 provinces with the highest number of unvaccinated children (namely: Luanda, Bié, Huambo, Cunene and Kwanza Sul provinces).

#### Key challenges faced by the Angolan Health System

- Financial constraints: The health system faces financial limitations, impacting investment in infrastructure, equipment, and medication availability;
- Uneven distribution of resources: Many primary care facilities, especially in rural areas, often lack adequate resources, staffing, and infrastructure;

- Limited human resources: There is a shortage of qualified healthcare professionals, particularly specialists, leading to long wait times and limited access to specialised care.

### 3.2. Government structures involved in implementing Gavi support

The national health system is organised across four different levels, and includes various centralised and decentralised components:

At the central level is the Ministry of Health, which is responsible for defining and conducting health policy throughout the country. The Ministry oversees the allocation of resources, establishes standards, and coordinates healthcare programmes at the national level.

At decentralised level there are three principal types of entity:

- Provincial Health Directorates (Direcções Provinciais de Saúde): which are responsible for implementing national health policies and programmes at the provincial level. They manage provincial health facilities, staff, and budgets.
- Municipal Health Departments (Repartições Municipais de Saúde): which oversee healthcare delivery within municipalities, managing health centres and posts. They coordinate with provincial authorities and ensure primary care accessibility.
- Health Facilities (Unidades Sanitárias): These are the healthcare institutions delivering services directly to the population. They range from health posts in rural areas, to more substantial provincial and central-level specialised hospitals.

#### National Directorate of Public Health (DNSP) and the EPI

The DNSP is one of the main directorates in the MoH. During the five-year audit period (2018-2022), the DNSP was the MoH's focal point in charge of managing Gavi's funds.

Within its departmental structure, the DNSP includes: the Immunisation Section; as well as the Administrative and Financial Unit.

The immunisation programme's accounting records, financial reports, and supporting documentation archives are managed by a team of three individuals within the DNSP, which also manages funding from other external donor sources.

At the decentralised level, the EPI has teams in the 18 provinces which are each coordinated by a provincial supervisor. Each team comprises a range of technicians typically including a data manager, other programme technicians, logistics and cold chain technicians. A similar team composition is repeated at the municipal level. At the health facility level, there are one or more vaccination technicians who implement the programme's activities, including administering vaccines.

The central vaccine warehouse was built in 2021 to replace the previous facility. It accommodates 2 walk-in cold rooms, 1 walk-in freezer, and 10 ultra-cold refrigerators.

## 4. Detailed results of the expenditure review

In accordance with the partnership framework agreement (PFA) and Gavi’s transparency and accountability policy (TAP), Gavi grants must be managed within a framework of procedures aligned with national legislative requirements and recognised international standards of accounting. This section 4 describes the main issues identified by the audit team, their impact, and proposed corrective measures.

<b>Questioned expenditures</b>	
<b>Context and criteria</b>	
<p>Article 23 of the Framework Partnership Agreement concluded between Gavi and the Republic of Angola of December 2022 stipulates that “The Government shall keep accurate and separate accounts and records for each of the Programmes, established in accordance with internationally recognised standards, sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall keep such accounts and records and any other supporting documents for expenditures of Gavi funds, in accordance with the fiscal requirements of the country, for a minimum period of five (5) years after the completion of a Programme. In any case where funds provided by Gavi are not pooled with other sources of funding, the accounts and records shall be equally reserved for the pooled funds.”</p> <p>This detailed finding is the result of the explanations of the substantive tests carried out by the audit team on a specific sample of expenditures, as well as during the analysis of the processes. The expenditures tested were selected on the basis of the activities listed in MINSA’s financial reports. The auditors examined all supporting documents provided by MINSA, taking into account, on the one hand, the implementation of Gavi programmes and compliance with best practices in terms of expenditure justification. On the other hand, they assessed the admissibility and coherence of different supporting documents relating to the same expenditure or activity.</p>	
<b>Condition</b>	<b>Recommendations</b>
<p>The audit findings relating to the tested expenditures found that a total of USD 203,293 (AOA 185,403,220) of the expenditures were ineligible and were categorised as summarised in Annex 4 to this report (definitions of the categories qualifying the anomalies are specified in Annex 3). The results and conclusions of the audit tests are set out in detail in Annexes 5 and 6 to this report.</p> <p>a. Unjustified expenditures: items for which supporting documents were not available, totalling USD 116,610 (AOA 106,348,438).</p> <p>b. Inadequately supported expenses, reflecting weaknesses in the control framework (manual of procedures and practices, see also finding 4.1.4): this category included expenses for which analysis of the documents submitted revealed the absence of one or more essential elements of documentary evidence, totalling USD 82,646 (AOA 75,373,103). The following main types of anomalies were observed:</p> <ul style="list-style-type: none"> <li>i. Absence of documents proving the delivery of goods or the provision of services, such as delivery notes, consultancy reports, etc.</li> <li>ii. Absence of documents expected a priori to justify the performance of the activity, such as signed mission orders, attendance lists, end-of-mission reports and activity reports, etc.</li> <li>iii. Absence of documents proving payment of expenses, such as lack of invoice or receipt</li> </ul> <p>c. Ineligible expenditures: This category included expenditures outside the scope of the work plan and programme budget, and comprised VAT which was paid contrary to the terms of the Partnership Framework Agreement signed by Gavi and MINSA. They amounted to USD 4,037 (AOA 3,681,680) in expenditures financed by Gavi (see issue</p>	<p>In relation with the recommendations from the previous audit report (see issues 4.1.2, 4.1.5, 4.2.1 and 4.2.2), MINSA should specifically focus on the implementation of the following actions:</p> <ul style="list-style-type: none"> <li>- Establish procedures to maintain all necessary supporting documents for expenditures. This includes ensuring document security, especially in regions prone to natural disasters.</li> <li>- Strengthen internal controls to prevent unjustified and inadequately justified expenditures. To this end, regular internal audits and reviews of expenditure documentation should be conducted.</li> <li>- Provide clear guidance and regular updates to all relevant personnel on what constitutes eligible expenditures under Gavi funding and ensure strict adherence to the approved work plan and budget.</li> </ul>

<p>4.2.3 of the initial 2024 audit report).</p>	
<p><b>Root causes</b></p> <ul style="list-style-type: none"> <li>- Organisational frameworks insufficiently defined (see issue 4.1.2 of 2024 audit report)</li> <li>- Deficiencies in the administration of human resources (see issue 4.1.5 of 2024 audit report)</li> <li>- Weak financial and accounting procedures (see issue 4.2.1 of 2024 audit report)</li> <li>- Inadequate accounting practices and lack of records (see issue 4.2.2 of 2024 audit report)</li> </ul>	
<p><b>Risks / Implications</b></p> <ul style="list-style-type: none"> <li>- The absence, irregularity, or insufficiency of certain supporting documents does not allow conclusive verification that these expenses were actually incurred within the scope of Gavi-supported programme and in accordance with the terms of the Partnership Framework Agreement (PFA) and its annexes;</li> <li>- These observed deficiencies may lead Gavi to request reimbursement of the disputed expenses for misuse of its funds, in accordance with paragraph 1 of Article 20 of Annex 2 of the PFA.</li> </ul>	<p><b>Management response / commitment</b></p> <p>Please refer to the action plan in annex of the 2024 Gavi programme audit report</p>

## Annexes

### Annex 1 – Acronyms

Acronym	Definition
AOA	Kwanza (currency of Angola)
BCG	Bacillus Calmette-Guerin vaccine
DNSP	National directorate of public health
DTP	Diphtheria tetanus toxoid and pertussis antigen
EPI	Expanded Programme for Immunisation (PAV = <i>Programa Alargado de Vacinação</i> )
EVM	Effective Vaccine Management
Gavi	Global Alliance for Vaccines and Immunisation
GMR	Grant Management Requirements
ICC	Inter-Agency Coordination Committee (CCIA in PT Acronym)
IOTA	Issue Order Transfer Application (Stock management software)
M&E	Monitoring and Evaluation
MINSA	<i>Ministério da Saúde da República de Angola</i> = MoH
MoH	Ministry of Health
MR	Measles rubella vaccine
PCA	Programme Capacity Assessment
PFA	Partnership Framework Agreement
REDIV	Registo Digital Individual de Vacinação
SMT	Stock Management Tool
SOP	Standard Operating Procedures
TA	Technical Assistance
TAP	Accountability and Transparency Policy
ToRs	Terms of Reference
UNICEF	United Nations Children's Fund
USD	United States Dollars
VAT	Value added tax
VVM	Vaccine Vial Monitor ( <i>Monitor do Frasco da Vacina</i> )
WHO	World Health Organization (OMS)

## Annex 2 – Methodology

Gavi's Audit and Investigations (A&I) audits are conducted in conformance with the Global Internal Audit Standards of the Institute of Internal Auditors. These Standards constitute the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the audit activity's performance. The Institute of Internal Auditors' Global Guidance is also adhered to as applicable to guide operations. In addition, A&I staff adhere to A&I's Audit Manual.





The principles and details of the A&I's audit approach are described in its Board-approved Terms of Reference and Audit Manual and specific terms of reference for each engagement. These documents help our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I's auditors and the integrity of their work. The A&I's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

In general, the scope of A&I's work extends not only to the Gavi Secretariat but also to the programmes and activities carried out by Gavi's grant recipients and partners. More specifically, its scope encompasses the examination and evaluation of the adequacy and effectiveness of Gavi's governance, risk management processes, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve stated goals and objectives.

## Annex 3 – Definitions : opinion, audit notes and priorities

### A. Overall audit opinion


The audit team ascribes an audit rating for each area/section reviewed, and the summation of these audit ratings underpins the overall audit opinion. The audit ratings and overall opinion are ranked according to the following scale:

-  **Effective – No issues or few minor issues noted.** Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met.
-  **Partially effective – Moderate issues noted.** Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives.
-  **Needs significant improvement – One or few significant issues noted.** Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met.
-  **Multiple significant and/or (a) material issue(s) noted.** Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised.

### B. Issue rating


For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low. In ranking the issues between 'High,' 'Medium' and 'Low,' we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Global Internal Audit Standards.

#### Low

-  At least one instance of the criteria described below is applicable to the issue raised:
  - Controls mitigating low inherent risks are either inadequate or ineffective.
  - The Issues identified could have a minor negative impact on the risk and control environment.
  - The probability of the risk occurring is unlikely to happen.


Corrective action is required as appropriate.

#### Medium

-  At least one instance of the criteria described below is applicable to the issue raised:
  - Controls mitigating medium inherent risks are either inadequate or ineffective.
  - The issues identified may result in a risk materialising that could either have: a moderate impact on delivery of organisational objectives; moderate reputation damage; or moderate financial consequences.
  - The probability of the risk occurring is possible and the mitigations put in place moderately reduce the risk.

Management action is required within a reasonable time period.

#### High

-  At least one instance of the criteria described below is applicable to the issue raised:
  - Controls mitigating high inherent risks or strategic business risks are either inadequate or ineffective.
  - The issues identified may result in a risk materialising that could either have: a major impact on delivery of organisational objectives; major reputation damage; or major financial consequences.
  - The risk has either materialised or the probability of it occurring is very likely and the mitigations put in place do not mitigate the risk.
  - Fraud and unethical behaviour including management override of key controls.

Management attention is required as a matter of priority.

## **Annex 4 – Classification of expenditures**

### **Adequately supported expenditures**

Expenditures validated based on convincing evidence (evidence that is sufficient, adequate, relevant and reliable) obtained by the auditors through performance of fieldwork.

### **Inadequately supported expenditures**

Expenditures for which a key element or several essential aspects of the supporting documentation are missing, such as:

- Purchases: These are expenditures for which one or more of the essential items of documentary evidence required by the country's regulations on procurement are missing such as procurement plan, tender committee review, request for quotation, invoice, contract, purchase order, delivery note for goods and equipment, pro-forma invoice, the final invoice, etc.; and
- Programme activity: These are expenditures where essential documentation justifying the payment is missing. This includes but is not limited to travel without a travel authorisation, lack of a technical report or an activity report showing completion of the task, signed list by participants. Lack of documents to support liquidation of advances/floats given for meetings/trainings/workshops etc.

Inadequately supported expenditures should be classified into three non-exclusive sub-categories (an item of expenditure may belong to more than one of these subcategories):

- a) Expenditures which do not comply with the prescribed rules and regulations (e.g. national regulations, legal agreements, policies and procedures, etc.);
- b) Expenditures with incomplete and / or unreliable elements within the supporting documentation (e.g. missing date, signature, letterhead, etc.);
- c) Expenditures that are not supported by original documents; or documents are photocopies.

### **Irregular expenditures**

This includes any deliberate or unintentional act of commission or omission relating to:

- a) The use or presentation of documents which are inaccurate, incomplete/ falsified/ inconsistent, resulting in the undue use or payment of Gavi provided funds for activities; or the undue withholding of monies from funds granted by Gavi; and
- b) Misappropriation of funds to purposes other than those for which they were granted.

### **Ineligible expenditures**

Expenditures that do not comply with the country's programme/ grant proposal approved by Gavi or with the intended purpose and relevant approved work plans and budgets.

### **Unsupported expenditures**

Items for which no adequate supporting documentation was available, or for which insufficient credible elements evidencing the expenditures were provided.

**Annex 5 – Expenditures questioned by the audit**

Gavi funds disbursed to PAV by	PO number	Description	Total amount tested (AOA)	Amount - Adequately supported (AOA)	%	Total questioned (AOA)	%
OMS	201965829	Payment of the integrated campaign of vaccination Polio and MR from 09.04 to 22.09.2018.	83 895 400	78 640 700	94%	5 254 700	6%
OMS	201979758	Fundos para Intensificação da Vacinação de Rotina Abril-Junho 2018 Projecto HSS/GAVI/MINSA.	56 939 342	33 447 872	59%	23 491 470	41%
OMS	202031237	Apoio financeiro para inquerito da cobertura vacinal apos campanha de vacinação contra o Sarampo rubeola e Polio.	45 045 966	45 045 966	100%	-	0%
OMS	202041915	Fundos para Supervisão da Provincia ao Nivel Local de Agosto-Novembro 2018 Projecto HSS/GAVI/MINSA.	63 105 000	34 085 615	54%	29 019 385	46%
OMS	202593503	Polio Emergency 2019 Solicitação de fundos para Assessores Nacionais e Supervisão Provincial para segunda fase da campanha de vacinação integrada da IPV/bOPV/MR/Vit.A, de 16 à 25 de Outubro de 2020.	65 823 739	39 402 754	60%	26 420 985	40%
OMS	202609534	Polio Emergency 2019 Fundos para treinamento das equipas provinciais e municipais de Cabinda, Cunene, Cuanza-Sul, Huíla e Benguela na utilização da Plataforma DHIS-2.	139 042 311	138 623 354	100%	418 957	0%
OMS	202618356	Polio Emergency 2019 DFC para a Implementação da 3ª Fase da Campanha Nacional Integrada de Vacinação da Pólio, Vitamina A a ser realizada de 04 a 12 de Dezembro de 2020	104 811 957	102 035 557	97%	2 776 400	3%
OMS	202756968	DFC para realização da avaliação da qualidade dos Cuidados Maternos e Neonatais e Pediatricos em Unidades Sanitarias do Primeiro Nivel.	33 503 750	33 503 750	100%	-	0%
OMS	202810419	Realização de supervisão formativa na rede de postos de vacinação contra a covid-19	189 184 250	154 758 544	82%	34 425 706	18%
OMS	202831009	IVD, Implementing the vaccination campaign against COVID-19 in the 18 provinces Period: from 15.03 to 15.04.2022	614 464 118	575 229 117	94%	39 235 001	6%
OMS	202131022	DFC for the implementation of the Immunization in Practice Training from 15.11 to 15.12.2018.	59 490 296	52 945 244	89%	6 545 052	11%
OMS	202810343	COVID-19 EMERGENCY DFC -Solicitação de fundos para estabelecer contratos de curta duração para 17 técnicos para digitação de dados da vacinação contra Covid- 19. Período de 3 meses.	46 086 078	46 086 078	100%	-	0%
UNICEF	20155125	TREINAMENTO DOS LOGISTIMOS EM LUANDA	10 490 000	10 195 750	97%	294 250	3%
UNICEF	20220480	SUPPORT THE LOGISTIMO TRAINING IN BENGUELA HOTELS	10 186 900	10 186 900	100%	-	0%
UNICEF	20220533	LOGISTIMO TRAINING IN BENGUEL PERDIEM FOR FACILITA	6 591 875	6 591 875	100%	-	0%
UNICEF	20222113	LOGISTIMO TRAINING PURCHASE TELEPHON AND SIM CARD	25 030 002	24 967 002	100%	63 000	0%
UNICEF	20239236	Support for Logistimo vaccine digital Expansion (Bie, Lunda Sul, Moxico e Namibe) & SUPPORT FOR LOGISTIMO VACCINE DIGITAL EXPANSION	61 325 636	61 258 436	100%	67 200	0%
UNICEF	20281855	LANCHES EQUIPAS DE VACINACAO MOBILIZACAO DO COVID	57 577 900	47 881 300	83%	9 696 600	17%
UNICEF	20314266	AQUISICAO DE PNEUS, TELEFONES E PAGT. INTERNET	66 336 840	62 945 060	95%	3 391 780	5%
UNICEF	20327165	CAMP.INTEG. SARAMPO,RUBEOLA,POLIO E DIST. DE VIT.A	34 424 576	33 946 586	99%	477 990	1%
UNICEF	20290675	TO SUPPORT THE LOGISTIMO TRAINING IN SIX PROVINCES	72 471 274	72 328 209	100%	143 065	0%
OMS	202508985	DFC- Implementação das Actividades de reforço da Vigilancia no quadro do Plano de Transição da Polio 2019-2024	15 330 282	905 761	6%	14 424 521	94%
OMS	202593504	Polio Emergency Angola 2019 Solicitação de fundos para Implementação da Segunda Fase da Campanha Nacional Integrada de Vacinação da Pólio, Sarampo Vitamina A, a realizar-se no periodo de 16 à 25 de Outubro de 2020.	79 090 800	-	0%	79 090 800	100%

Gavi funds disbursed to PAV by	PO number	Description	Total amount tested (AOA)	Amount - Adequately supported (AOA)	%	Total questioned (AOA)	%
OMS	202580161	Polio Emergency 2019. fundos para cobrir Custos de Implementação da primeira fase da Campanha Nacioanal de Vacinação Integrada da IPV/bOPV/MR/Vit.A de 4 a 12 de setembro de 2020.	203 625 400	-	0%	203 625 400	100%
OMS	202629490	Polio Emergency 2019 DFC Actividades de reforço da Vigilancia no quadro da Polio Transition.	45 861 816	45 861 816	100%	-	0%
OMS	202761646	DFC -Payment of the salary of the Coordination and surveillance team in the context of the Polio transition activities.	132 518 845	132 518 845	100%	-	0%
OMS	202790840	COVID-19 EMERGENCY DFC for the payment of the Vaccination Data Management Service against COVID-19, through the Rediv platform.	41 211 000	41 211 000	100%	-	0%
OMS	202675818	Polio Emergency 2019 DFC- treinamento dos técnicos dos níveis provincial e municipal, de Luanda na utilização da plataforma de gestão de dados DHIS-2.	47 303 997	47 303 997	100%	-	0%
OMS	202830483	IVD, training activities for members of the post-vaccination adverse event causality assessment committee Period: from 10 to 31 March 2022	5 711 105	2 253 330	39%	3 457 775	61%
OMS	202757837	DFC-support implementation of surveillance activities by Polio Transition teams.	56 258 202	41 650 988	74%	14 607 214	26%
OMS	202022156	Fundos para a capacitação de tecnicos de 5 Provincias do Pais.	13 971 061	-	0%	13 971 061	100%
OMS	202027297	Formação dos Gestores de Dados em DHIS2(Sistema de Formação de Saúde do Distrito)	38 288 128	-	0%	38 288 128	100%
OMS	202041415	Fundos para Supervisão do Nivel Central as Provincias de Agosto-Novembro 2018 Projecto HSS/GAVI/MINSA.	11 303 960	3 906 044	35%	7 397 916	65%
OMS	202129972	Support of the supervision activities regarding the Switch of Monovalent Vaccine to MR Vaccine from 26.11 to 14.12.2018	15 556 795	-	0%	15 556 795	100%
OMS	202331476	Realização de visitas de supervisão as Provincias do Cuanza-Sul ,Huila e Huambo.	2 453 250	-	0%	2 453 250	100%
OMS	202389475	Request of Financial support to MoH GEPE and GTI staff to attend DHIS2 Information Use Academy in Guinea-Bissau from 30th to 04th Oct. 2019	1 982 542	1 982 542	100%	-	0%
OMS	202389482	Request of financial support to GTI to attend training for Server Administrator in Brazil, from 06th October to 07th November	6 782 877	6 782 877	100%	-	0%
OMS	202869763	Solicitação de fundos para intensificação da Vacinação contra a Covid-19, Em 5 provincias não cobertas por GLOBAL VAX. Financiamento da COVAX CDS Early Access Window Funds actividade nº 3	418 352 955	150 990 786	36%	267 362 169	64%
OMS	202896742	Solicitação de Transferência de Fundos para a contratação temporária de um Especialista Sénior Nacional em Saúde Pública e uma Assistente de Direcção para a DNSP. Financiamento CDS Early Access Funds da COVAX	12 058 200	12 058 200	100%	-	0%
OMS	202924617	Solicitação de criação de DFC para a capacitação das equipas provinciais e municipais do Bié e Huambo na Plataforma DHIS2, Supervisão e formação basica de informatica na base do utilizador.	70 063 630	-	0%	70 063 630	100%
UNICEF	20306773	SUPPORT THE MICROPLANING ACTIVITY IN HUILA PROVINC	11 230 600	10 202 490	91%	1 028 110	9%
UNICEF	20320545	FORUM NACIONAL CPS E IMUNIZACAO 16 JUNHO 2022	16 588 000	16 588 000	100%	-	0%
UNICEF	20325597	IMPLEMENT. CAMPANHA DE VACINACAO CONTRA COVID 19	12 452 199	12 383 824	99%	68 375	1%
UNICEF	21670001	YH881 - IMUNIZACAO - INTEGRACAO DA VACINA CONTRA COVID 19 E VACINACAO DE ROTINA,	1 274 243 408	1 247 167 199	98%	27 076 209	2%

## Annex 6 – Break down of questioned expenditures by province

Province	Total questioned expenditures (AOA)
Lunda Norte	40 314 100
Cuando Cubango	28 120 252
Nivel Central	15 840 122
Cuanza-Norte	12 936 535
Huila	11 766 127
Malanje	10 785 750
Cuanza-Sul	10 233 357
Benguela	9 535 420
Luanda	7 902 111
Cunene	6 953 484
Bengo	5 822 500
Cacuaco	3 549 000
Moxico	2 972 625
Belas	2 887 500
Sambizanga	2 676 900
Huambo	2 485 200
Viana	2 352 000
Kilamba Kiaxi	1 979 000
Uige	1 490 000
Namibe	567 000
Cabinda	409 557
Lunda Sul	143 000
Bie	-
Cazenga	-
Maianga	-
Zaire	-