

Memorandum on the Lao People's Democratic Republic

Programme Audit report

The attached Gavi audit report sets out the conclusions of the programme audit of Gavi's support to the Government of the Lao People's Democratic Republic national immunisation programme.

The audit was conducted by Gavi's programme audit team in October and November 2018 and reviewed the period 1 January 2014 to December 2017, with a scope covering the programme activities during that period. The final audit report was issued to the Laotian Ministry of Health (MOH) on 14 August 2019.

The report's executive summary (page 3 - 5) sets out the key conclusions, the details of which are set out in the body of the report:

- There was an overall rating of Unsatisfactory (page 3) which means that "Internal controls and risk management practices were either not established or not functioning well. The majority of issues identified were high risk. Hence, the overall programme's objectives are not likely to be achieved."
- Fifteen issues were identified, most of which related to non-compliance with the MOH's own guidelines; and to the financial management arrangements governing Gavi cash grants.
- Key findings were that:
 - a. The national immunisation programme did not have an effective governance mechanism in place, responsible for continuity of assurance over the National Immunisation Programme's performance and management. The national immunisation programme manager position was vacant for almost two years which adversely affected operations;
 - b. The MOH's financial management process, controls and systems were ineffective, and no proper Gavi-specific books of records were maintained. Moreover, the audit team questioned expenditures totalling US\$ 3,182,285 due to missing or inadequate supporting documentation.
 - c. Vaccine supply management was ineffective. There were significant weaknesses in the storage, handling, management and distribution of stock. Earliest expired first out principles were not consistently applied at both the national and sub-national levels and the maintenance processes for cold chain equipment were inadequate.
 - d. The procurement processes for the immunisation programme were flawed as none of the contract files reviewed included the necessary documentation to validate the process followed. Procurement methods used to select contractors were non-compliant with national requirements, and controls were circumvented when awarding two civil works contracts.

The results of the programme audit have been discussed and agreed with the Ministry of Health, with a commitment to remediate the identified issues.

The overall questioned amount was subsequently adjusted by the Gavi Secretariat by US\$ 1 million in recognition of the fair value of specific assets procured by the National Immunisation Programme and based on an additional review undertaken by the Gavi programme audit team in May and June 2019 to validate the existence of the items. Specifically, the assets related

mainly to the procurement of vehicles for which the audit team was able to obtain assurance from a review of the documentation obtained from the central vehicle registration in Lao.

Specifically, in a letter dated 02 October 2019, the MOH committed to reimburse the unsupported and ineligible expenditure totalling US\$ 2,160,813 as determined by the Gavi Secretariat. Gavi continues to work with the Ministry of Health to ensure the above commitments are met.

Geneva, November 2019

LAO PEOPLE'S DEMOCRATIC REPUBLIC

Gavi Secretariat, Geneva, Switzerland

Final Report – 08 July 2019



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1. Executive Summary

1.1. Audit findings by section

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1.2. Overall Audit Opinion

The Audit Team assessed the Ministry of Health's management of Gavi support during the audit period as **unsatisfactory**, which means, "Internal controls and risk management practices were either not established or not functioning well. The majority of issues identified were high risk. Hence, the overall Programme's objectives are not likely to be achieved."

So as to address the risks associated with the findings, the team raised 16 recommendations, of which 15 (94%) were rated as critical and need to be addressed by implementing remedial measures according to the action plan (defined on Annex 9).

* The audit ratings attributed to each section of this report, the level of risk assigned to each audit finding and the level of priority for each recommendation, are defined in annex 2 of this report.

1.3. Executive summary

The principal audit findings covering the various aspects for how Gavi's funds and vaccine support were managed and used between January 2014 and December 2017 are summarised below:

Grant oversight and Governance

The national immunisation programme did not have an effective governance mechanism in place, responsible for continuity of assurance over the NIP's performance and management of Gavi-grants. The ICC and HSS committees did not meet regularly and were not adequately engaged in addressing the NIP challenges in accordance with their terms of reference.

External audits were not promptly undertaken, and the information provided to the external auditors was incomplete. The first Internal Auditor's review of Gavi supported activities started in March 2018, but as at November 2018 none of its audit reports were complete.

Programme Management

The national NIP manager position has been vacant for almost two years which adversely affected its operations. Furthermore, there was insufficient coordination and collaboration with the Gavi Alliance partners and across the NIP functions. As a consequence, more than half of the recommendations from prior reviews had not been actioned – for example 67% of EVM improvement plan recommendations were not implemented.

The national NIP unit's financial management capacity was insufficient, which resulted in inadequate accounting. Similarly, vaccine management capacity challenges were not addressed, as the training provided did not target the right individuals, and there was a lack of practical hands-on coaching.

There were differences between the immunisation data reported at peripheral levels and the overall administrative data recorded, due to limited assurance over data quality and the use of multiple tools. Data anomalies were identified between the pentavalent and PCV administrative coverage rates reported by the districts, when compared to the fewer doses of vaccines supplied.

Budgetary and Financial Management

The MOH/NIP's financial management processes, controls and systems were ineffective and the accounting for the use of Gavi funds was inadequate. Funds were channelled through three bank accounts which were not reconciled. No proper books of records were maintained.

The NIP Finance Officer was not a qualified accountant and lacked the necessary competencies to manage and account for the funds, no suitable support or mentoring was provided to him.

The programme budgets' preparation process was inadequate, and budgets were not prepared for both the HSS 2 and the PBF grants at national and sub-national levels. No budgetary analysis of Gavi's funds was undertaken, and monies were used for activities that should have been funded by the government.

Funds disbursed to the provinces and districts were directly recorded as expenditures, and there was no monitoring mechanism in place to track the amounts advanced. Supporting documents justifying expenditures were not always complete as some amounts were unsupported.

The Audit Team questioned expenditures totalling US\$ 3,182,285 due to missing or inadequate supporting documentation, see Table 1 and Table 2 for details.

Procurement

There was no procurement plan in place for Gavi-supported procurements. For 20 out of 20 procurements reviewed by the Audit Team, the national procurement manual was not complied with. Procurements that required national or internal competitive bidding were instead concluded based on single or three quotes. The award process for construction contracts for two sub-national cold stores was flawed, as controls were circumvented. As a consequence, additional contract variations for the civil works totalling US\$ 63,809 were incurred. In another instance, the supplier that was awarded the contract, was not part of the bidding process. All of the procurement files reviewed were incomplete, as they lacked sufficient documentation to validate the procurement process followed.

Fixed Asset Management

Fixed asset management was weak. The fixed assets register was incomplete, and items distributed to staff were not tracked or monitored. The details maintained on each asset in the register, were insufficient to properly support a physical verification process. Similarly, fixed assets registers were not maintained at sub-national levels.

Vaccine and Supply Chain Management

The country did not implement WHO's recommended guidelines and Standard Operating Procedures for vaccine supply management. As of November 2018, the systems and processes did not accurately and timely record the movement of vaccines. Based on the Audit Team's visits to one central store and 16 peripheral stores, lapses were consistently noted in the: storage; handling; stock management; distribution; and recording of vaccine

temperatures and wastage. Earliest expired first out principles were not consistently applied at both the national and sub-national levels. The maintenance processes for cold chain equipment were also inadequate.

Shortcomings were due to gaps in staff skills and competencies at the central and sub-national level; their lack of awareness and understanding of SOPs; weak usage of data tools; and the NIP team's failure to implement the Effective Vaccine Management assessment's improvement recommendations.

1.4. Financial consequences of audit findings

Table 1 – Summary of Expenditures questioned by the Audit Team, by grant in US\$:

| Grant | Amount tested | of total Expenditures | Expenditures questioned | % expenditures questioned |
|----------------------|------------------|-----------------------|-------------------------|---------------------------|
| PBF 1/2/3 | 1,724,897 | 1,849,456 | 1,198,816 | 65% |
| HSS 2 (2014 to 2015) | 673,445 | 1,250,192 | 571,089 | 46% |
| HSS 3 (2016 to 2017) | 1,013,847 | 2,234,671 | 727,238 | 33% |
| JEV Campaign | 769,571 | 774,645 | 302,021 | 39% |
| JEV VIG | 158,490 | 158,490 | 76,234 | 48% |
| VIG IPV | 174,164 | 174,164 | 103,505 | 59% |
| JE Leftover | 265,218 | 265,218 | 203,383 | 77% |
| TOTAL | 4,779,632 | 6,706,835 | 3,182,286 | 47% |

In addition to the above questioned amounts, the Audit Team noted that: (i) proper financial books and records were not maintained for Gavi's grants during the period; and (ii) NIP's internal controls were deficient in managing the funds. The impact of the weak control environment was evident throughout the execution of the audit, as a significant proportion of the documentation and expenditures presented were poorly prepared, not credible or contained significant red flags. In particular, as a result of the Audit Team's follow up review in May 2019, there was an increase in expenditures that were reclassified as irregular.

Table 2 – Summary of Expenditures questioned by the Audit Team, by category in US\$:

| Category of questioned expenditures | Amount questioned | % of Total Amount tested | Details (report reference) |
|-------------------------------------|-------------------|--------------------------|----------------------------|
| Unsupported expenditure | 656,903 | 13.7% | 4.3.4 |
| Irregular expenditure | 1,988,042 | 41.6% | 4.3.4 |
| Ineligible expenditure | 56,898 | 1.2% | 4.3.4 |
| Inadequately supported expenditure | 56,175 | 1.2% | 4.3.4 |
| Unliquidated advances | 424,268 | 8.9% | 4.3.4 |
| Total expenses questioned | 3,182,286 | 66.6% | |

Table 3 – Remaining Gavi funds disbursed to the MOH, but which are still unspent, by grant as of 31 December 2017:

| Grant | Balance of unspent funds (LAK) | Balance of unspent funds (US\$) | Details (report reference) |
|-----------------------------------|--------------------------------|---------------------------------|---|
| JEV Campaign | 63,234,360 | 7,637* | 4.3.1 |
| Unspent balances at field offices | 725,068,061 | 87,484** | 4.3.2 |
| HSS 3 | 4,671,799,560 | 564,227 | Agrees to year-end balance held centrally |
| Total | 5,460,102,229 | 659,348 | |

*Funds to be reimbursed to Gavi from JEV campaign at central level

**Unspent bank balances at the district level, which had been recorded as expenditure by the national NIP unit at the central level.

2. Scope and Objectives

2.1. Scope

Since 2001, Gavi has disbursed a total of US\$ 39.5 million, both in vaccine support (US\$ 26.1 million) and cash grants (US\$ 13.4 million) to The People's Democratic Republic of Lao. A Partnership Framework Agreement was signed by the Ministry of Health, the Ministry of Finance and Gavi on 31 October 2013¹.

Between January 2014 and December 2017 ("the audit period"), Gavi resources totalling US\$ 19 million were provided to Lao, both as cash grant disbursements totalling US\$ 7.7 million, as well as funds to procure vaccines and supplies totalling US\$ 11.3 million, via the UNICEF Supply Division. The audit covered Gavi's support provided to the country during this period, including resources both at the central level as well as the sub-national level (see details on table 4 below).

Table 4 – Gavi support: Disbursements as at 31 December 2018

| | 2002-2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Total |
|-------------------------------------|------------------|------------------|----------|------------------|------------------|------------------|-------------------|
| Cash Grant support (in US\$) | | | | | | | |
| HSS | 1,337,824 | 1,200,894 | | 930,774 | 1,777,923 | 1,769,226 | 7,016,641 |
| HSS - PBF | | 1,454,370 | | 441,540 | 393,570 | | 2,289,480 |
| ISS | 1,431,200 | | | | | | 1,431,200 |
| JEV - Operational costs | | 1,047,500 | | | | | 1,047,500 |
| Product switch grant - Pneumo | | | | | | 45,000 | 45,000 |
| Vaccine Introduction Grant | 500,000 | 301,500 | | | 149,330 | | 950,830 |
| HPV Demo - cash support | 196,500 | | | | | | 196,500 |
| Transition grant | | | | | | 1,355,984 | 1,355,984 |
| Sub-total cash | 3,465,524 | 4,004,264 | 0 | 1,372,314 | 2,320,823 | 3,170,210 | 14,333,135 |

¹ A subsequent Partnership Framework Agreement was signed in October 2016 and Grant Management Requirements shared with the country in January 2017. All agreements used as relevant for the period reviewed.

| | 2002-2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Total |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Vaccine support to procure vaccines via UNICEF Supply Division (in US\$) | | | | | | | |
| HPV Demo | 432,022 | 11,189 | 141,990 | 7,497 | | | 592,698 |
| IPV | | | 413,451 | 104,889 | 411,700 | 508,870 | 1,438,910 |
| JEV | | 521,303 | 104,289 | | 376 | | 625,968 |
| Penta | 6,475,867 | 1,197,272 | 257,852 | 877,745 | 705,780 | 322,777 | 9,837,293 |
| Pneumo | 1,987,148 | 3,220,519 | 444,003 | 1,985,134 | 725,283 | 876,701 | 9,238,788 |
| Injection Safety Devices | | | | 72,093 | 8,586 | 21,882 | 102,561 |
| MR 1st and 2nd dose | | | | | 75,090 | 164,412 | 239,502 |
| Past vaccine support | 4,175,474 | | | | | | 4,175,474 |
| Sub-total Vaccines | 13,070,511 | 4,950,283 | 1,361,585 | 3,047,358 | 1,926,815 | 1,894,642 | 26,251,194 |

| | | | | | | | |
|--------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| TOTAL | 16,536,035 | 8,954,547 | 1,361,585 | 4,419,672 | 4,247,638 | 5,064,852 | 40,584,329 |
|--------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|

2.2. Audit objectives

In line with the respective programme agreements and with Gavi's Transparency and Accountability Policy, all countries that receive Gavi's support are periodically subject to programme audit, for which the primary objective is to provide reasonable assurance that the processes and systems adequately supported the programme(s) and that resources were used for intended purposes, in accordance with the Gavi agreed terms and conditions.

As a result, the Audit Team assessed the relevance and reliability of the internal control systems relative to: the accuracy and integrity of the books and records, management and operational information; the effectiveness of operations; the physical security of assets and resources; and compliance with national procedures and regulations.

The team also reviewed the various processes and programme management arrangements governing Gavi's support (vaccines and cash grants) for which the respective entities were responsible, so as to:

assess the existence and functioning of the key processes; undertake substantive tests of a sample of programme expenditures in scope; and review the vaccine supply chain management effectiveness and efficiency.

The current report, which was prepared based on select information and documentation provided to Gavi's representatives, cannot be considered as definitive for the entire amount of expenditures incurred during the audit period.

2.3. Conduct of the audit engagement

Between 29 October to 09 November 2018, the Gavi Audit Team reviewed expenditures incurred by the NIP both at national and subnational levels. The auditors visited two hospitals, six health centres in four provinces (eight districts) and conducted a select review of parts of the vaccine supply chain encompassing the Central Vaccine Stores (CVS) and 16 other stores. The auditors also discussed the programme with the Gavi Alliance partners and in-country stakeholders during the audit scoping and fieldwork stages. See Annex 8 for the list of sites visited by the Audit Team.

In March 2019, the Ministry of Health requested that the Audit Team return to review additional documentation which they indicated would support some of the expenditures questioned. These questioned items had been identified by the Audit Team during its review undertaken in November 2018, as detailed in its draft report. As a result, Gavi exceptionally agreed to return in April/May 2019 to undertake a review of the documentation to be presented, which was already existing at the time of the audit in November 2018, which the MOH represented as being available. The results of both the November 2018 work and the limited scope review are therefore consolidated within the overall resultant audit report.

2.4. Exchange rates

Cash expenditures were typically incurred in Laotian Kip (LAK), which, for reporting purposes, have been converted to the United States Dollar (US\$). For the expenditures reviewed by the Audit Team,

the rate applied was based on the bank rate provided when the funds were converted from US\$. During the audit period, exchange rates ranged between 8,000 to 8,300 LAK against the US\$ 1.

3. Background

3.1. Introduction

Lao is a constitutional republic with a population of 7.2 million people. It is composed of 18 provinces and 148 districts. According to the United Nations Development Programme, the country ranks 139 out of 189 countries in the human development index.

3.2. National entities involved in the executing and managing Gavi's funds

At the national level, the Ministry of Health (MOH) maintains policy setting, planning, coordination, and management functions, while service delivery is devolved to the province and district levels. The MOH has coordination structures that link the national to subnational levels. There are 1,025 health centres providing immunisation services in the country. The human resource measure of health professional density is reported at 13 doctors, nurses and midwives per 10,000 people, a rating that is below the WHO recommendation of 23.4.²

The MOH is divided into ten departments, headed by department heads, which report to the Minister through three vice ministers. Of relevance to the Gavi-supported programme, the Mother and Child Health Centre (MCHC) department reports to the Department of Hygiene and Health promotion. Within that MCHC department, one of its programmes is the Child Health/NIP that is headed by the NIP manager. This NIP unit executes the Gavi-supported programme activities and manages the funding provided.

² Source: http://www.who.int/hrh/fig_density.pdf?ua=1,

4. Audit Findings

4.1. Grant Oversight and Governance

4.1.1. Absence of oversight body for the NIP

Context

In accordance with the Gavi Alliance Transparency and Accountability Policy, Gavi requires that suitable in-country oversight mechanisms being in place to monitor the programme’s compliance. This Policy requires that Gavi’s resources provided to the country level are used to best effect, by being managed in a transparent and accountable manner via systems that include appropriate oversight mechanisms. It is therefore essential that an effective framework be in place to provide sufficient, continuous and reliable assurance on the stewardship and management of Gavi’s support.

Description

There are currently three committees in place: the HSS steering committee, the Interagency Coordination Committee (ICC) and the NITAG each with different responsibilities. However as at November 2018, there was no active body that provided continuous oversight over the NIP. Moreover, there was no operational framework that showed how the Gavi Alliance and other donors would work together to coordinate and collaborate on programme activities. Meetings with key partners were adhoc and there was no forum that facilitated coordination of NIP activities. The ICC and HSS steering committee are functioning sub-optimally with the following challenges noted:

- The ICC was formed in 1992 with technical, financial, policy and capacity building roles. However, the terms of reference for this ICC have never been finalised.
- ICC meetings were not held regularly, with only five meetings being convened during a period of four years
- ICC meetings were held with no standing agenda on items such as: workplan implementation; NIP performance; immunisation coverage; vaccine and cold chain issues; and progress on implementing of recommendations from various assessments. The meetings were only held to discuss the Gavi funding proposals for HSS and Transition grants.
- The ICC ToRs proposed that up to ten technical working groups were to be formed but as at November 2018, none of these groups had been established.
- Similarly, the HSS steering committee only met infrequently and the Audit Team was unable to obtain any evidence of this committee fulfilling its oversight requirement of the Gavi-supported HSS activities
- The NITAG was established in March 2017 and comprises various experts responsible for providing technical advice on immunisation activities. However, even though the NITAG had a mandate to present its findings to the ICC twice a year, they did not avail themselves of this given that the ICC did not meet regularly during the past 2 years (i.e.2017 and 2018).

Recommendation 1 - Critical

We recommend that the MOH set up an effective framework to provide sufficient and continuous oversight mechanisms over the immunisation programme including:

- Finalisation of comprehensive TORs for the ICC, with clear requirements for the committee’s membership, quorum, and items to include on a standing agenda, expectations for technical support and identification of the various channels for escalating the ICC’s key proposals and recommendations
- Ensuring that the relevant TWGs are constituted and meet regularly. TWGs should have the responsibility for follow up of the specific recommendations from the various reviews for example NIP programme review, EVM, Data quality reviews etc.
- Revitalise the HSS steering committee as required by the GMRs to ensure oversight over Gavi-funded HSS activities and their integration into the countries HSS priorities.
- Ensure that the technical, financial and capacity building roles of the ICC are operationalised to address the challenges highlighted in this report.

Management comments

- MOH, DHHP, MCHC and NIP agree to implement the above recommendation. The NIP has developed draft TORs with partner input. The TORs are awaiting ICC final approval and this will be scheduled at the next ICC meeting.
- TWGs for different EPI components have been established and strengthened with improved TORs such as:
 1. TWG for planning and budgeting;

| | | |
|--|--|---|
| | <ol style="list-style-type: none"> 2. TWG for cold chain and vaccine management (linked to pre-existing national logistic and supply chain WG); 3. TWG for data quality improvement including M&E, 4. TWG for communication and; 5. TWG for service delivery. <ul style="list-style-type: none"> • Each TWG will meet every quarter, other time-limited task teams (TT) will be establish as needed, for example for HPV introduction planning and coordination • The HSS steering committee has existed since 2012 but was not meeting regularly in recent years; the new leadership of NIP will ensure this committee meets at least every 6 months to ensure appropriate oversight and timely implementation of the Gavi HSS grant. | |
| <p>Risk / Impact / Implications</p> <p>The lack of a credible, active oversight body and a suitable operational framework for coordination, has resulted in gaps in the governance of immunisation programme activities. This may result in the immunisation programme not completing its activities, and ultimately not achieving its immunisation coverage and grant targets.</p> | <p>Responsibility</p> <p>MCHC and NIP</p> | <p>Deadline / Timetable</p> <p>Feb to May 2019</p> |

4.1.2. Weaknesses in timeliness and effectiveness of external and internal audit assurance mechanisms

Context

Paragraph 24 of the page 21 of the Partnership Framework Agreement (PFA) signed by the MOH, the Ministry of Finance and Gavi, effective from 7 June 2013, states that “Unless otherwise specified, the Government shall submit to Gavi audit reports of the accounts holding the Gavi provided funds within one year of the close of each financial year.”

The MOH department of Inspection is responsible for internal audits of MOH activities while external audits of Gavi-supported activities are conducted by an audit contractor.

Description

Quality and effectiveness of the external audit: As at November 2018, external audits had been conducted of three out of eight Gavi-supported grants with one ongoing audit of the current HSS grant. There were no external audits of the PBF grants (for 2013, 2014 and 2015), whose expenditures totalled US\$ 1,849,456. The three external audit reports available focused on the certification of expenditure. From a review of these reports, the Audit Team noted the following gaps;

HSS grants (2014 to 2017)

- There was no audit report for 2014. The first audit report covered the period January 2015 to February 2016 (audit report reflects period covered as January to December 2015). The second audit report covered the period March 2016 to June 2017. The currently ongoing audit is covering the period January 2017 to December 2017 (effectively duplicating the review of January to June 2017 and reflecting the requirements of the external auditor who was newly appointed).
- The closing bank balance shown in the audit report for the year 2015 was not reconciled and did not match the bank statements. Accordingly, the stated expenditure was overstated by US\$ 31,382 due to this discrepancy.
- The first two audit reports covering the period January 2015 to June 2017 did not include the required management letter, as well as a comprehensive list of programme assets purchased with Gavi funds.
- The external auditor did not provide an opinion on status of internal controls to govern Gavi cash grants. Refer to sections 4.3 to 4.5 of this report for internal control gaps noted in this audit.
- As at November 2018, the audit report for 2017 was not yet finalized due to outstanding information from MOH and NIP.

JE Campaign

We noted differences between the 2015 campaign’s expenditures reported in the audit report, financial report and updated books of account - as noted in the table below. Furthermore, since the programme’s books of accounts were updated after the external audit, this potentially undermines the credibility of the audit, which was performed based upon inaccurate records.

| Receipt | | |
|----------------------------------|---|------------------|
| Amount received from Gavi (US\$) | | 1,047,550 |
| Date of receipt | | 10 November 2014 |
| Expenditure | | |
| Date | Particulars (Expenditure) | Amount (US\$) |
| 21 November 2016 | Per audit report | 1,002,463 |
| 12 April 2018 (see annex 4.2) | Per financial report | 855,843 |
| 14 November 2018 | Per updated books of accounts provided to the Gavi Audit Team | 774,645 |

Recommendation 2 - Critical

We recommend that the MOH:

- Ensure that TORs for external audits are well defined to include examination of internal controls on Gavi grants. These TORs should be agreed with Gavi as required by the GMRs. Audit reports should be submitted to Gavi annually in accordance with the PFA.
- Ensure that internal audits are performed annually to ensure timely risk deterrence and identification of controls weaknesses.
- Ensure that the ongoing internal audit is completed by providing outstanding documents to the department of inspection. Findings from this review should be used to strengthen internal controls in the NIP department.

Management comments

- MCHC and NIP agree to follow and implement the above recommendation accordingly.
- TORs of external audit will be defined with Department of Internal Inspection of MOH and will be compliant with the Gavi Guidelines on Financial Audits..
- Internal audit is conducted by Department of Inspection of MOH in 2018, key risk and weakness have been identified and will be used to strengthening NIP internal control.

| | | |
|--|---|---|
| <p>Timeliness of Internal Audit of Gavi-supported programmes: There were no regular internal audit activities on Gavi funds during 2014 to 2017. Beginning March 2018, the department of inspection began an internal audit of all MCHC activities (including Gavi grants). However, this review whose scope covers the last four years was not completed as at November 2018. From discussions with Management, it was noted that the department of inspection’s delay in finishing its audit work, were attributed to the MCHC not having provided all of the necessary information on Gavi funds and the incomplete status of supporting documents.</p> | | |
| <p>Risk / Impact / Implications</p> <p>Delayed audits and gaps in the execution of internal and external audits may result in ineffective risk deterrence or insufficient oversight over Gavi-supported activities. As a consequence, management may fail to identify or address control weaknesses in a timely manner (e.g. budgetary, financial management, procurement and programmatic management elements).</p> | <p>Responsibility</p> <p>Department of Internal inspection of MOH, MCHC, NIP</p> | <p>Deadline / Timetable</p> <ul style="list-style-type: none"> • TOR of the external audit will be defined and finalized and agree with Gavi in Q2 of 2019 • External audit will be done annually • Internal audit will be done quarterly |

4.2. Programme Management

4.2.1. Absence of leadership for NIP

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| <p>Context</p> <p>In accordance with the Gavi Alliance Transparency and Accountability Policy, Gavi requires that suitable in-country oversight mechanisms being in place to monitor the programme’s compliance. This Policy requires that Gavi’s resources provided to the country level are used properly, by being managed in a transparent and accountable manner via systems that include appropriate oversight mechanisms. It is therefore essential that an effective management structure be in place to ensure that the programme so as to achieve the national programme’s objectives, and to use Gavi’s support to best effect.</p> <p>Thus, the MCHC designated the post of an NIP manager, both as primary custodian for this structure, as well as responsible for managing and coordinating the NIP and associated activities.</p> | | |
| <p>Description</p> <p>The position of the NIP manager has been vacant for almost two years since the appointment of the previous manager as director of MCHC. The gap in succession planning has resulted in an interruption in the leadership of the NIP, arguably affecting programme management, including delays in reprogramming Gavi’s HSS funds and preparing for transition.</p> <p>The Audit Team observed the following lapses, associated with the lack of continuity in the NIP’s leadership:</p> <ul style="list-style-type: none"> • Insufficient reporting by the NIP to the HSS and ICC committees on its progress and challenges. This was potentially exacerbated by these committees’ expectations and accountability requirements being set too low, as discussed on 4.1.1; • A lack of coordination between the NIP management and Gavi project finance. For example, NIP management were unaware of the budgets and funds available for the programmes they were responsible for. Thereafter when justifying expenditures, the finance team did not receive all of the necessary NIP supporting documents for activities. • Lack of implementation and follow up of recommendations from pertinent reviews recently completed. Since 2014, a number of reviews have been done for example: EVM; NIP program review; Data quality reviews; Assessment of Health Information systems with a focus on immunisation; and Joint Appraisals. Some of these reviews resulted in documented action including: (i) a data quality improvement plan; and (ii) an EVM improvement plan. However, progress on implementing these plans was not tracked. As a result: <ul style="list-style-type: none"> ➢ 67 % (18 out of 30 activities) of the EVM Improvement Plan were not implemented. 15 of the Plans’ recommendations were rated as high importance (refer Annex 6.1); ➢ The Audit Team were unable to see evidence of follow-up of the data quality improvement plan at the NIP level. While the WHO’s led on the Immunisation Surveillance Data System project has achieved some gains in improving data quality in a few select districts and provinces, a plan for the other provinces is lacking. See details of issues noted in findings 4.2.2 and 4.2.3 | | <p>Recommendation 3 – Critical</p> <p>The MOH should ensure that a dedicated, credible NIP manager is appointed as soon as possible, given this post’s importance to the leadership of the management of NIP and activities, including addressing significant gaps and other critical areas identified.</p> |
| | | <p>Management Comments</p> <ul style="list-style-type: none"> • New NIP manager and deputy has been appointed under the Minister of Health’s decree No. 0176 dated 24 January 2019. This individual will serve as primary focal point for all Gavi matters and be responsible for overall leadership and management of NIP. They will also be responsible for overseeing the timely follow up on the agreed recommendations for action. • To improve financial management at the MCHC, Minister had assigned three new Government financial staff to support financial management either from GoL budget or ODA including Gavi grant. Decree No. 0176 dated 24 January 2019. |
| <p>Risk / Impact / Implications</p> <p>Inadequate management of the NIP might erode the immunisation gains which have accrued. This is important given that the country is in accelerated transition away from donor support. Unless the necessary national structures and leadership are in place, this may compromise the sustainability of the programme while maintaining the desired immunisation coverage.</p> | <p>Responsibilities</p> <p>MOH</p> | <p>Deadline/ Timetable</p> <p>Done in January 2019</p> |

4.2.2. Capacity challenges within the NIP

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| <p>Context</p> <p>In accordance with the Gavi Alliance Transparency and Accountability Policy, Gavi requires that suitable in-country oversight mechanisms being in place to monitor the programme’s compliance. This Policy requires that Gavi’s resources provided to the country level are used properly, by being managed in a transparent and accountable manner via systems that include appropriate assurance mechanisms. It is therefore essential that competent staff are placed in appropriate positions responsible for the use and management of Gavi resources.</p> | | | |
| <p>Description</p> <p>The programme faces a number of challenges given the current level of skills and competencies of its key staff. The personnel files of Gavi programme staff were incomplete and did not consistently include basic requirements including CVs, copies of contracts, contract extensions, and academic certificates. The Audit Team also noted that during the switch from the HSS 2 to HSS 3 grant funding, the salaries for some staff including the project accountant were doubled without any significant increases or change in the roles’ responsibilities. Additional details are included in the ineligible expenses noted in section 4.3 of this report. Examples of capacity challenges include:</p> <ul style="list-style-type: none"> • Both the Gavi HSS project finance officer and the MOH accountant roles responsible for Gavi funds were held by unqualified accountants. The maintenance of inadequate accounting books and records is discussed further under section 4.3. • Although the vaccine manager at the central level had attended several training courses, this failed to translate into the necessary operational improvements in the vaccine management standard operating practices, as noted section 4.6 of this report. • Several key positions within the cold chain management and logistics were vacant. • There were weaknesses in the understanding and skills set of those health staff responsible for data quality management at the national and sub-national levels. See section 4.2 of this report • Overarching this recognised shortage in skills and competencies, the NIP did not carry out a training needs assessment at either the central or the sub-national level. Alliance partners suggested that as a result, it was not possible to consistently target and identify the right individuals needful of training, nor was there sufficient focus on the value add from offering more “hands-on” training or coaching. | | <p>Recommendation 4 - Critical</p> <p>We recommend that the MOH:</p> <ul style="list-style-type: none"> • Ensure that key positions funded by Gavi are filled with qualified and competent staff; • Staff responsible for accounting, data management and vaccine management are supported by a training needs assessment, appropriate capacity building and suitable onsite experience; and • Ensure that supportive supervision is completed, action points raised and followed up at national and subnational levels. | |
| <p>Risk / Impact / Implications</p> <p>Ineffective human resource management, combined with a lack of the necessary skills and competencies, potentially undermines the quality of programme management and supervision.</p> | | <p>Management Comments</p> <ul style="list-style-type: none"> • All new TORs for positions funded by Gavi were prepared by MCHC and approved by Gavi in January 2019; • NIP is currently working with GFA to recruit new qualified finance manager and 3 regional finance officers; • Once recruitment of finance managers (central) and 3 regional finance officers are completed the proper training by finance expert will be conducted and cascade to provinces and districts; • Regular supportive supervision at central and sub-national focus on finance management is included in HSS reprogramming in second quarter of 2019 and onward. | |
| | | <p>Responsibilities</p> <p>MCHC and NIP</p> | <p>Deadline/ Timetable</p> <p>Jan-March 2019</p> |

4.2.3. Ineffective oversight of Immunisation Data

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| <p>Context</p> <p>The first Data Quality Audit in Lao PDR was conducted in 2003 to assess the quality of NIP data systems and reporting. Since then Lao PDR has developed: (i) In 2015 a Data Quality Assessment (DQA) process for selected provinces, and (ii) in Q4-2016 a Data Quality Improvement Plan (DQIP) to strengthen the data management and data quality.</p> | |
| <p>Description</p> <p>Lack of data management and data quality SOPs: The Audit Team noted that there were no Guidelines or SOPs on the management of data processes – including: data entry, data processing, validation, reporting and monitoring. As a result, the Audit Team observed the following gaps in the data quality and data management processes:</p> <ul style="list-style-type: none"> • There was limited oversight over NIP’s immunisation data as the ICC Data Technical Working Group was not active; • Data was captured across multiple tools. Examples of tools noted included NIP log books, village, fixed and outreach and child registration books. The resultant immunisation data was then reported through parallel reporting systems including both the NIP MS Excel reporting form, as well as DHIS2. The processes to reconcile these various data streams were weak, with minimal data verification and review; • There were variances in the data in all three provinces and seven districts that the Team visited, including between: (i) Child Registration Books; (ii) the NIP MS Excel reporting forms; and (iii) DHIS2 records (refer to Annex 7). <ul style="list-style-type: none"> ➢ Significant difference ranging as high as 322% for 2016 and 154% in 2017, were noted when comparing NIP reports from district catchment areas, to immunisation data from the respective health centres as recorded in DHIS 2. ➢ NIP reports for catchment areas and health centres were not reconciled with the vaccination data recorded in child registration book (the primary source documentation). The Audit Team noted data differences ranging as high 64% for 2016 and 71% for 2017. ➢ Similarly, DHIS 2 immunisation data was not reconciled with the child registration book (i.e. the source documentation). The Team noted significant data differences ranging as high as 374% for 2016 and 48% for 2017. <p>There was no evidence of data quality assessments having been conducted in 2016 and 2017. Similarly, the Audit Team was unable to evidence that any supportive supervision occurred at the sub-national level during January 2014 and December 2017, as there</p> | <p>Recommendation 5 - Critical</p> <p>We recommend that the MoH:</p> <ul style="list-style-type: none"> • Develop suitable guidelines and SOPs for managing immunisation data including roles and responsibilities for staff. These guidelines should be distributed at all levels to promote uniformity in data collection, collation and reporting; • Build data management capacity at the central and sub-national and conduct relevant staff training on the Guidelines and SOPs at the Central and sub-national levels. • Establish the Data Technical Working Group of the ICC with robust terms of reference; • Develop and implement annual data quality supportive supervision plan supported by analysis of data to address data inaccuracies and untimely reporting; and • Fully integrate the NIP reporting system into DHIS2 to eliminate parallel reporting system of NIP data and define the supply chain management key performance indicators in DHIS2. <p>A number of our recommendations are consistent with the Lao PDR’s Data Improvement Plan. We recommend the implementation of identified activities contained in the plan and the routine monitoring of progress of the implementation of the plan.</p> |

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| <p>was no documentation on file. Some of these weaknesses were reported in the 2015 DQA report, as well as in the 2018 Assessment of Health Information Systems which focused on immunisation data.</p> <p>Improvements underway – Beginning in June 2017, the Centre for Disease Control and Prevention (CDC) funded a two-year STOP Immunisation and Surveillance Data Specialist (ISDS) project to support data management and to strengthen data quality, in targeted districts across six selected provinces. This project was being executed by consultants contracted by WHO and work with NIP sub-national units. As reported by WHO, the project has resulted in some improvements in the data reported from the districts. However, as at November 2018, there was still no plan or clarity within the NIP management for how to sustain, consolidate or build-upon the gains accrued from this project, following its ending in June 2019.</p> | <p>Management Comments</p> <ul style="list-style-type: none"> • MCHC, NIP and partners agree to implement the above recommendations • Development of SOPs complete. • Data Technical Working Group of the ICC established. • NIP data management officer and WHO 2019 TCA will support the expansion of sub-national data quality improvement including the finalization, training and sub-national roll out of data management’s SOPs • The existing data quality improvement plan (DQIP) will be reviewed and updated in March 2019 • Data quality supportive supervision is integrated into standard NIP supervision checklist; quarterly in-depth data quality self-assessment (DQA) will be conducted in provinces demonstrating poor data management and reporting. • As recommended by MOH the NIP stopped using administrative data from excel sheet bases, emphasizing only data entered to DHIS2. • Key supply chain indicators in DHIS2 can be further defined and operationalized through integration of vaccines into the existing electronic logistics management information system (eLMIS - mSupply); DHIS2-mSupply integration is also currently underway. (Refer response to recommendation 15 and 16 for more information). • There is on-going work to validate the estimated target population building from the Lao statistics bureau. | |
| <p>Risk / Impact / Implications</p> <p>Unexplained inconsistencies in data quality, could undermine confidence placed on administrative immunisation data. Moreover, inaccurate reporting via Gavi’s performance framework is not compliant with the Partnership Framework Agreement requirements.</p> | <p>Responsibilities</p> <p>MCHC, NIP and partners (WHO, UNICEF, CHAI, WB, US-CDC and others)</p> | <p>Deadline/ Timetable</p> <p>SOPs for data management and TORs for TWG on data quality improvement (including M&E) will be finalized in March 2019 and start implementing</p> |

4.2.4. Administrative coverage data quality anomalies – pentavalent and PCV

Context

Article 8.1 (d) of PFA states, “The Government represents to Gavi that: Accuracy of information: All information that is provided to Gavi including, its applications, progress reports, any supporting documentation, and other related operational and financial information or reports, is accurate and correct as of the date of the provision of such information.”

Description

The Audit Team compared the administrative immunisation coverage (reported as official country estimates to WUENIC and placed in the public domain) to the total volume of pentavalent issued by the Central Vaccine Stores over five years, 2013–2017. Administrative immunisation coverage exceeded the number of doses physically available in 10 out of 18 provinces (pentavalent) and 9 out of 18 provinces (PCV) with respect to the number of children reported as vaccinated, compared to the volume of pentavalent issued by the Central Vaccine Stores. These variances were consistent across all of the major districts.

The analysis below is not adjusted for the country’s stated vaccine wastage rates, which would increase the unexplained gap between the elevated administrative coverage rates and the quantities of vaccine supplied. The unexplained variances noted by the Audit Team are illustrated below:

Recommendation 6 – Critical

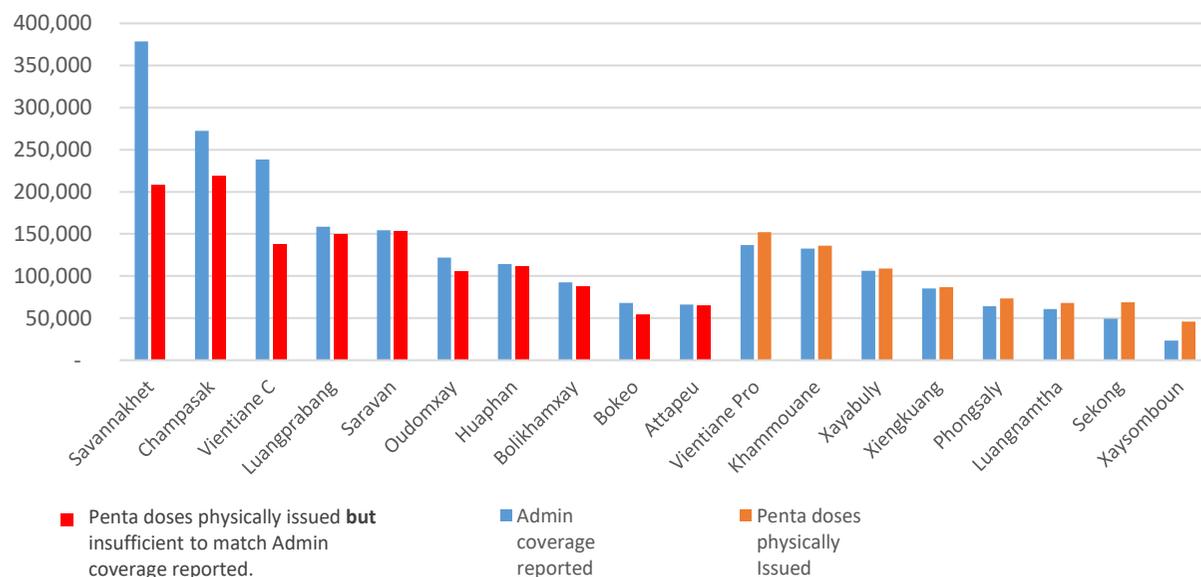
We recommend that the MOH routinely triangulates available data, including an assessment of administrative coverage data and vaccine availability / utilisation (similar to the one completed by the Audit Team) as a check for accuracy of data reported. Data anomalies noted should be included in the review of accuracy of vaccine stock and utilisation data and coverage data.”

See Recommendation 5

Management Comments

- MCHC, NIP and DPs agree and will conduct routine data triangulation compared between the number of doses issued, the number of vaccine doses used and number of vaccinated children, factoring for vaccine wastage.
- This recommendation also relates to NIP focus to strengthen vaccine management at all levels, in 2019, M-supply will be rolled out in to select provinces.
- Implementation of the eLMIS for vaccines should increase availability of timely, high-quality data on vaccine stock, making triangulation with other data sources easier. (Refer response to recommendation 15 and 16 for more information)

Penta admin coverage vs. doses issued from Central Level (cumulative 2013-2017)



| PCV admin coverage vs. doses issued from Central Level (cumulative 2013-2017) | |
|---|---|
| <p>The chart displays data for 17 provinces. The Y-axis represents the number of doses, ranging from 0 to 250,000. The X-axis lists the provinces. For each province, there are up to three bars: a blue bar for 'Admin coverage reported', an orange bar for 'PCV doses physically Issued', and a red bar for 'PCV doses physically issued but insufficient to match Admin coverage reported'. In most provinces, the red bar is present and its height is less than the blue bar, indicating a gap between reported coverage and actual doses issued. In some provinces like Xayabuly and Vientiane Pro, the orange bar is present but the red bar is not, suggesting that the issued doses were sufficient to match the reported coverage.</p> | |
| <p>Risk / Impact / Implications</p> <p>Unexplained inconsistencies in data quality, could undermine confidence placed on administrative immunisation data. Moreover, inaccurate reporting via Gavi’s performance framework is not compliant with the Partnership Framework Agreement requirements.</p> | <p>Responsibility</p> <p>MCHC, NIP, DPs, provincial, district and health centers</p> <p>Deadline/ Timetable</p> <ul style="list-style-type: none"> • The data TWG will undertake triangulation of available data on quarterly basis • By end 2019 M-supply to be implemented in all provinces and give NIP greater visibility in stock levels and stock issued to provinces and districts |

4.3. Budgetary and Financial Management

4.3.1. Inadequate budget preparation and management processes

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| <p>Context</p> <p>PFA pages 39 to 42 (Aide Memoire) outline the required relevant budgeting and financial reporting modalities for the management of Gavi’s HSS grant funds. Examples include:</p> <ul style="list-style-type: none"> ➤ Article 6 states that “... and prior to Gavi disbursing the HSS funds, the HSS Committee shall submit to the Gavi Alliance Secretariat an acceptable detailed implementation plan and corresponding detailed budget that is approved by the Department of Planning and Finance and shared with the MCH-NIP Technical Working Group. The detailed budget will be in an agreed format showing the economic breakdown of expenditure in each activity.” ➤ Article 16 states “The PHO will be responsible for the preparation of consolidated quarterly plans and monitoring reports on the use of funds.” ➤ For operational costs of campaigns, the PFA states that “Gavi’s funding is not intended to cover all operational costs for campaigns. Gavi shall provide such funding on the understanding that any operational costs for campaigns not met by Gavi shall be met by the Government.”; and ➤ For VIGs, the PFA states that “Gavi shall provide such funding on the understanding that any costs related to introduction of a new vaccine in the Country not met by Gavi shall be met by the Government.” | |
| <p>Description</p> <p>Budget preparation: The government budgeting process starts six months before the funded year. The Audit Team was unable to obtain any evidence documenting the preparation of the overall immunisation budget, for how donor contributions (as well as Gavi) were included in the overall funding forecast for the NIP. From the Team’s review of the budgeting for government appropriations, it was noted that subsequently there were significant delays in the finalisation of these budgets. For example, and as a result, the budget for the period January to December 2018, was only finalised at the end of March 2018.</p> <p>Delays in receipt of government contributions: The Team noted significant delays in the release of government contributions. For example, (i) Government funds for the period October 2015 to September 2016 were belatedly received on 31st January 2017; (ii) funds for the period October 2016 to December 2017 were received on 27th September 2017; and (iii) funds for the period January to December 2018 were received on 2nd November 2018.</p> <p>Budgeting for Gavi-supported activities at central and subnational: There were no budgets prepared at both the national and the subnational level for the HSS 2 grant and two of the PBF grants. Although a budget was prepared for the HSS 3 grant, this budget was not further disseminated to the sub-national level nor were any of the subsidiary activities identified and communicated to the provinces and districts. In effect, there was no bottom-up planning for Gavi-funded immunisation activities at sub-national levels. Moreover, the absence of any budgetary disaggregation also diluted the respective accounting of any expenditures, as noted in finding 4.3.4.</p> <p>Budget monitoring and reporting: The Team noted that budgets prepared for Gavi-supported activities were not monitored or reviewed. None of the budgetary variances which occurred were justified or validated. Examples include:</p> <ul style="list-style-type: none"> • JE VIG – The financial report submitted to Gavi on 12th April 2018 showed expenditure totalling US\$ 95,841 against a Gavi budget of US\$ 156,500. The unspent funds totalling US\$ 60,659 should have been refunded to Gavi or been made available for other Gavi-supported activities. However, this grant’s revised expenditure listing subsequently provided to the Audit Team showed expenditure totalling US\$ 158,490 (See annex 4.3). This because the remaining funds were used for various other activities including: OPV launch, MR outbreak responses, supervision trainings on cold chain and communication etc.). These activities were reported as part of the JE VIG “planning and preparations” expenditures resulting in a 401% overspend of this budget line (totalling US\$ 19,125). There was no justification on file evidencing Gavi’s approval for the use of these funds. | <p>Recommendation 7 - Critical</p> <p>The MOH, in collaboration with the NIP should:</p> <ul style="list-style-type: none"> • Ensure that a consolidated NIP budget is formulated every year, which details all funding sources including national contributions; • Ensure that government budget preparatory processes are complied with and completed on time; • Work with the Ministry of Finance to ensure that government contributions are received in a timely manner; and • Disseminate and thereafter review subsidiary budgets to the relevant NIP sub-national units, as well as holding them accountable with appropriate budget monitoring. <p>Management Comments</p> <ul style="list-style-type: none"> • MCHC and NIP agree and will strictly implement these recommendations. As stated earlier, MOH had already assigned 3 new financial staff to support financial management at central, provinces, districts and health centers. Beside of this, NIP has formed the responsible teams (MCHC staff/NIP) for each province to monitor budget utilization, liquidation, reporting and filling. • A consolidated NIP budget is currently with Gavi for approval. • We will work closely with Department of Finance of MOH to minimize the delay of annual budget release. • Central and provincial planning and budget review will be performed on quarterly basis, this include GoL budget, Gavi fund and other ODA supports. NIP is in the process of identifying |

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| <ul style="list-style-type: none"> • IPV VIG – The financial report submitted to Gavi on 12th April 2018 showed expenditure totalling US\$ 200,834 against Gavi’s funds totalling US\$ 145,000 – an overspend of US\$ 55,834. This additional expenditure was consolidated and reported as part of “other trainings and meetings” budget line which was initially budgeted at US\$ 19,000. A revised expenditure report subsequently provided to the Audit Team reported expenditures totalling US\$ 174,164, effectively reporting a small overspend totalling US\$ 29,164. (see annex 4.3) • JE Campaign – The financial report submitted to Gavi on 12th April 2018 showed expenditure totalling US\$ 855,843. This included expenditure surplus variances of 72% for Human Resources and 168% for Evaluation, respectively. The revised expenditure listing provided to the Team reporting expenditure totalling US\$ 774, 645. There was no further evidence on file clarifying how the unspent funds were first communicated and or potentially subsequently refunded to Gavi. In November 2018, the Audit Team indicated that this unsupported amount was potentially recoverable by Gavi, particularly since no bank statement evidencing the existence of the unspent funds was available. Thereafter on 30 April 2019, a bank statement was belated provided to the Audit Team and followed in May 2019 by the NIP team presenting a selection of the respective supporting documents, in relation to expenditures incurred during the period May 2015 up to October 2016. The Audit Team, reiterates its concern that NIP’s books and records were not fit for purpose, given that the necessary supporting documentation were not presented in prior to this in absence of the bank statement, which we understand was instrumental in identifying the relevant expenditures. <p>In addition, for the above budgetary anomalies, there were overspends on other budget lines, whereas in contrast other budget lines remained fully unutilised. This suggests that the NIP’s budgetary processes were flawed, including the: preparation; review; and budgetary approval processes</p> | <p>three financial officers to support subnational financial management.</p> <ul style="list-style-type: none"> • A targeted approach to sub-national assessment and capacity building in EPI planning and management, including budget monitoring and reporting, is being tested in Champasak and Oudomxay this year. This will help identify and address specific weaknesses in budgeting and monitoring at the sub-national level. If successful, this approach will be scaled up nationally across all provinces in 2020. • Once the central finance manager has been recruited, the SOPs for financial management will be developed. After this the training at national and sub-national will be conducted. All provincial health offices will be asked to assign one dedicated financial staff to work with MCHC and NIP to follow up all financial management at the provincial level. • NIP has requested GAVI approval for reprogramming unspent HSS/PBF and remaining VIG funding. • NIP and partners develop quarterly plan and review budget spending. | | |
| <p>Risk / Impact / Implications</p> <ul style="list-style-type: none"> • Inadequate budget management processes put Gavi-supported activities at risk; • Delays in the preparation, approval or receipt of government contribution can further delay the execution of programme activities, some of which are linked to Gavi funds; and • The utilisation of Gavi funds for activities that are not approved is non-eligible and should be supported by the government’s own funds as indicated in the PFA. | <table border="1"> <tr> <td data-bbox="1442 820 1809 1018"> <p>Responsibilities</p> <p>MCHC, NIP, Provinces Department of Finance of MoH</p> </td> <td data-bbox="1809 820 2119 1018"> <p>Deadline/ Timetable</p> <p>Q2, 2019 and onward. Hiring finance manager is under way. Job description have been developed for subnational finance officers</p> </td> </tr> </table> | <p>Responsibilities</p> <p>MCHC, NIP, Provinces Department of Finance of MoH</p> | <p>Deadline/ Timetable</p> <p>Q2, 2019 and onward. Hiring finance manager is under way. Job description have been developed for subnational finance officers</p> |
| <p>Responsibilities</p> <p>MCHC, NIP, Provinces Department of Finance of MoH</p> | <p>Deadline/ Timetable</p> <p>Q2, 2019 and onward. Hiring finance manager is under way. Job description have been developed for subnational finance officers</p> | | |

4.3.2. Inadequate financial reporting

Context

Article 23, page 21 of the PFA states *“The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised Standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a minimum of five (5) years after the completion of a Programme.”*

With regards to the HSS grants, the PFA pages 39 to 42 (Aide Memoire) states the budgeting and financial reporting modalities for management of the HSS grants. Examples of relevant articles for financial reporting include:

Paragraph 14 states that *“At Health Centres the accounting transactions will be accumulated monthly using activity reports.”*

Paragraph 15 states that *“for activities planned to be implemented at the district level, the DHO will make detailed cost activity plans incorporating physical targets (micro-plans) for presentation to the PHO. Following implementation, the DHO will collect expenditure information from Health Centres and consolidate them monthly in a District level report.”*

Paragraph 16 states that *“the PHO will be responsible for the preparation of consolidated quarterly plans and monitoring reports on the use of funds. The use of funds would be reported to the HSS Sub-Committee for Planning and Management on a quarterly basis by sending the reports consolidated by the Provincial Health Offices prior to subsequent fund disbursements....”*

Description

The Gavi-HSS project Finance officer and the MCHC accountant were responsible for disbursing Gavi funds and for preparing financial reports thereon. However, during the entire period Jan 2014 – Dec 2017, there was no evidence of their work ever having been reviewed, including key outputs such as: expenditure supporting documentation, bank account reconciliations and the accuracy of financial reports.

Moreover, the NIP management and the HSS committee did not review the resultant financial reports summarising Gavi-funded activities, to ensure that the expenditures incurred were in line with the approved budget and work plan.

As a consequence, the Audit Team noted the following weaknesses:

Advance management– Approximately 47% of the Gavi’s cash support to Lao was transferred directly to the subnational levels for programme implementation as illustrated in the table below. These transfers were recorded as expenditure on disbursement, however there was no follow up process in place to ensure that the funds advanced were fully expensed and accounted for.

| Grant | PBF – 2013/14/15 | HSS – 2014/2015 | HSS – 2016/2017 | JEV Campaign | JE – VIG | VIG – IPV | Total (US\$) | % |
|--------------------------|------------------|-----------------|-----------------|--------------|----------|-----------|--------------|-----|
| Expenditure at central | 1,293,756 | 655,315 | 1,145,351 | 218,453 | 62,652 | 66,359 | 3,441,886 | 53% |
| Expenditure at provinces | 555,700 | 594,875 | 1,089,320 | 556,193 | 95,838 | 107,805 | 2,999,731 | 47% |
| Total expenditure | 1,849,456 | 1,250,190 | 2,234,672 | 774,646 | 158,490 | 174,164 | 6,441,617 | |

Moreover, the Team also noted the following from its review:

- There were unspent cash balances of US\$ 87,484.27 held across 11 bank accounts from various health units visited across four provinces, with separate bank accounts being in place at select provinces and districts. (See annex 4.4). However, from a central perspective these funds had already been reported by the NIP to Gavi as fully expensed.

Recommendation 8 – Critical

The MOH should monitor and supervise that the NIP:

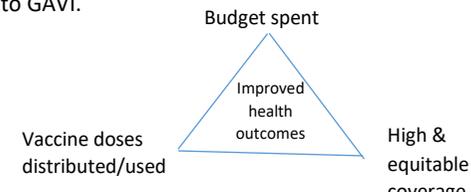
- submits financial reports to Gavi, which are based on the actual expenditures incurred across the programme, in conjunction with a formal process of liquidating programme advances provided to the sub-national level;
- confirms the proper flow of financial information up from the sub-national level, in the form of financial reports from district to province, then from province to the centre, and thereafter collation of this information at the central level, before submitting a consolidated financial report to Gavi;
- complies with the Gavi reporting timelines, and that its submissions consistently use the financial report template provided;
- Strengthens its internal controls supporting the preparation of financial reports to ensure that its submissions to Gavi are accurate and supported by adequate documentation (transaction listing and supporting documents).

Recommendation 9 – Critical

The HSS committee should fulfil its oversight role over the HSS grants through review of the financial reports prepared by the NIP.

Management Comments

- MOH, MCHC, NIP and sub-national level will strictly implement these recommendations. NIP is committed to

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| <ul style="list-style-type: none"> • Of a total of US\$ 2,999,731 expenditure at province level, US\$ 789,421 worth of expenses at other provinces not visited during this audit is not supported by activity reports and/or liquidation reports. • The Team visited four provinces and reviewed expenditure totalling US\$ 368,960 of which expenditures totalling US\$ 136,339 (37%) were unsupported. US\$ 47,889 of this amount was attributed to lost documentation, and US\$ 88,450 of these expenditures did not have any supporting documentation whether it be at the central level or at the province and district level. • The Team did not obtain evidence of the existence of any quarterly activity reports being prepared. There were no records available at the Provincial or District Health Departments to evidence the date of submission of quarterly activities report to the central/PHD level. <p>Submission of late and inaccurate reports: The NIP submitted the required financial reports to Gavi late. For example: (i) the JE Campaign report for the period January to December 2015 was submitted on 12 April 2018; and (ii) the HSS-3 financial report for the year 2016 was submitted on 15 March 2018. Moreover, these financial reports differed from the expenditure reports provided both to the external auditors and subsequently to the Audit Team, as detailed in finding 4.1.2.</p> | <p>comply with all above recommendations, this is good opportunity for NIP to strengthen financial management and will demonstrate good practices in this area as part of the health sector reform of Ministry of Health.</p> <ul style="list-style-type: none"> • A targeted approach to sub-national assessment and capacity building in EPI planning and management, including budget monitoring and reporting, is being tested in Champasak and Oudomxay this year. This will help identify and address specific weaknesses in budgeting and monitoring at the sub-national level. If successful, this approach will be scaled up nationally across all provinces in 2020. • The NIP will also monitor budget utilization, liquidation and improve timeliness of reporting from the subnational level to the center in order to submit a consolidated financial report to GAVI. •  | |
| <p>Risk / Impact / Implications</p> <p>The absence of any process to monitor the justification of sub-national advances and the late submission of sub-national reports on the use of these programme funds;</p> <ul style="list-style-type: none"> • Hinders the ability to manage and monitor programme activities and expenditure at subnational levels; and • Compromises the quality and credibility of the financial reports collated and submitted by the NIP to Gavi. <p>This undermines the reliance that Gavi can place on such submissions and is not compliant with the Partnership Framework Agreement.</p> | <p>Responsibilities</p> <p>MCHC, NIP and sub-national level</p> | <p>Deadline/ Timetable</p> <p>Q2, 2019 and onward. Hiring finance manager is under way to improve completeness and timeliness of financial reporting. Job description have been developed for subnational finance officers</p> |

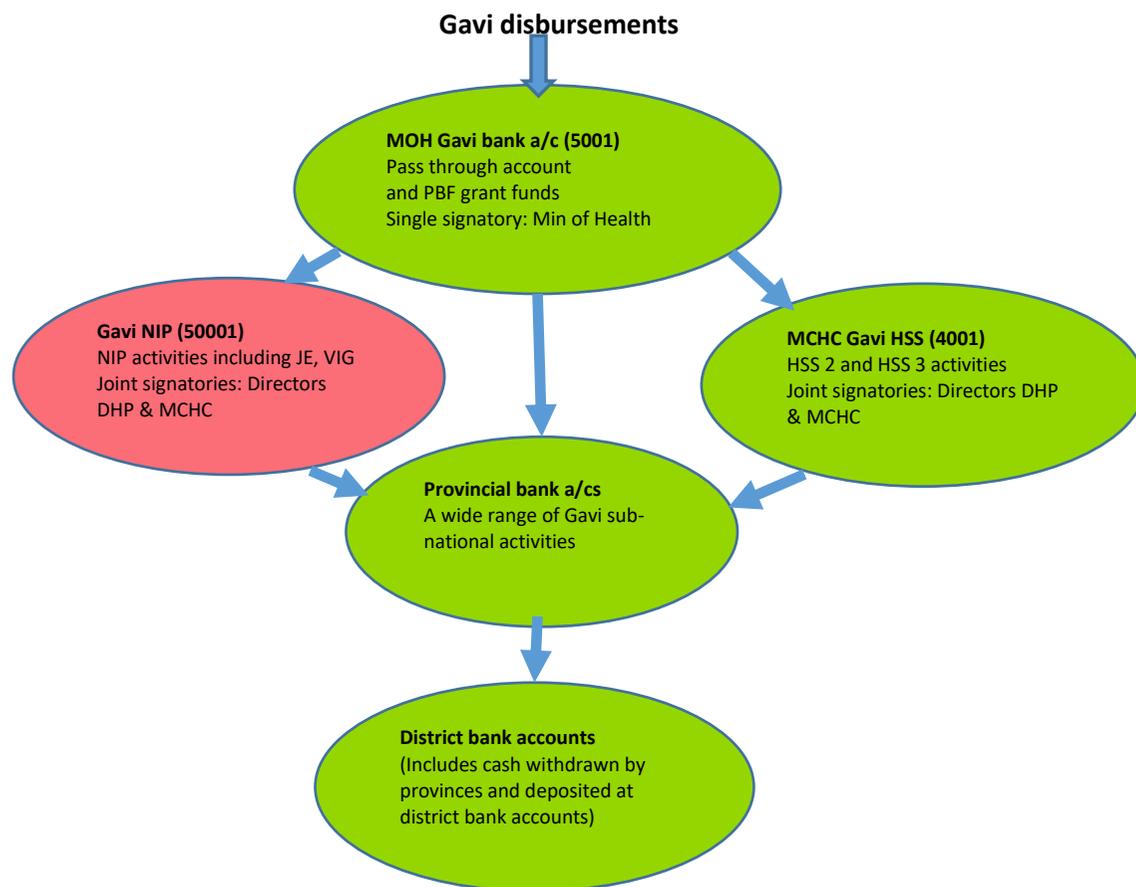
4.3.3. Inadequate banking and accounting records

Context

Article 23 on Page 21 of the PFA states that *“The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a minimum of five (5) years after the completion of Programme.”*

Description

Banking arrangements - As at November 2018, the banking arrangements for Gavi disbursements’ were as below



Recommendation 10 - Critical

We recommend that the MOH and the NIP:

- Maintain one US\$ bank account at the central level for the receipt of Gavi disbursements and payments of foreign currency;
- Regulate the bank signatory controls at central, province and district levels to ensure oversight and accountability, and that no payments are ever made without two signatories involved;
- Ensure that bank reconciliations are prepared on a monthly basis and fully matched to the detailed accounting records;
- Review reconciliations of cash at sub-national level on an annual basis to recorded expenditure;
- Ensure that a proper accounting system, supported by appropriate processes and adequate controls is put in place and maintained by the NIP. All recorded expenditure should be referenced to complete supporting documents.

Management Comments

- MCHC and NIP is investigating the structure of bank accounts at central. Regular bank reconciliations are now conducted on a monthly basis and book keeping includes the orderly filing of all source documentation.
- MCHC and GAVI management Unit will regulate the bank signatory controls at central, province and district levels to ensure oversight and accountability, and that no payments are ever made without two signatories involved.
- As agreed by Gavi and NIP, the proper accounting software called QuickBooks was deployed in May 2019.

| | | |
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| <p>The Audit Team noted the following weaknesses in these banking arrangements:</p> <ul style="list-style-type: none"> • The three bank accounts were maintained at the central level without any clarity on who was accountable for these funds including preparing regular bank reconciliations. As a consequence, proper books of account were not maintained. • Although Gavi-specific bank accounts also existed at provincial and district level, dedicated to the receipt of central-level disbursements, these subsidiary accounts did not increase the transparency of how Gavi’s funds were used. This is because at both national and the subnational level (with exception of a few activities for HSS 3) all of the funds were directly withdrawn in large amounts and then spent as cash. This limited the traceability of expenditures, very few cheque payments were ever made, and overall there was a lack of accountability for how funds at both the central and subnational levels were used. • At province and district levels, there were insufficient controls in place to ensure there was appropriate oversight of the bank signatories’ roles and responsibility. For example, in Oudomxay province and for three of its districts visited by the Team, expenses were authorised by a single bank signatory even though other bank signatories existed. <p>Inadequate Accounting records: As required by the GMRs, an accounting software system (APIS systems) was purchased for US\$ 22,000 in August 2016. However, as at November 2018, this accounting system was still not in use. Instead accounting records were maintained manually in excel, based on a reconstitution of the bank statement. However, this excel record was unsatisfactory as there was no cross-reference to the underlying supporting documentation.</p> | | |
| <p>Risk / Impact / Implications</p> <p>Inadequate banking arrangements coupled with weak oversight limit the traceability and accountability of Gavi disbursements which contravenes the PFA.</p> | <p>Responsibilities</p> <p>MCHC and NIP</p> | <p>Deadline/ Timetable</p> <p>QuickBooks launched in May 2019. The recruitment of the financial manager is under way.</p> |

4.3.4. Questioned expenditure

Context

Article 23 on Page 21 of the PFA states that “The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a minimum of five (5) years after the completion of Programme.”

Article 15 on page 6 of the PFA states that “The Gavi funds provided under this Agreement shall not be used to pay any taxes, customs, duties, toll or other charges or other charges imposed on the importation of vaccines and related supplies. The Government shall use its reasonable efforts to set up appropriate mechanism to exempt from duties and taxes all purchases made locally and internationally with Gavi funds.”

Description

The total expenditure in scope for this audit was US\$ 6,706,835 based on the summarised expenditure reports provided. A sample of US\$ 4,779,632 was selected which represents 71% of the expenses. Based on the Audit Team’s review of the underlying supporting documentation (including both the campaign and other activities), the team determined that approximately 67% of the expenditures reviewed were questionable due to an absence of documentation or irregular and ineligible attributes as shown in the table below:

Table 5 – Summary of expenditure questioned by the Audit Team (shown in US\$). (Details included in Annex 4.1)

| Grant | Tested | Unsupported | Inadequately supported | Ineligible | Irregular | Unliquidated advances | Total Questioned | Questioned (% of tested) |
|---------------------|------------------|----------------|------------------------|---------------|------------------|-----------------------|------------------|--------------------------|
| PBF 1/2/3 | 1,724,897 | 114,990 | 9,091 | 13,409 | 998,226 | 63,100 | 1,198,816 | 70% |
| HSS2 (2014 to 2015) | 673,445 | 199,277 | 16,184 | - | 127,581 | 228,047 | 571,089 | 85% |
| HSS3 (2016 to 2017) | 1,013,847 | 114,851 | 30,900 | 35,141 | 451,254 | 95,092 | 727,238 | 72% |
| JEV Campaign | 769,571 | 68,930 | - | 8,348 | 221,897 | 2,846 | 302,021 | 39% |
| JEV VIG | 158,490 | 20,492 | - | - | 55,742 | - | 76,234 | 48% |
| VIG IPV | 174,164 | 16,758 | - | - | 68,888 | 17,859 | 103,505 | 59% |
| JE Left Over | 265,218 | 121,605 | - | - | 64,454 | 17,324 | 203,383 | 77% |
| Total | 4,779,632 | 656,903 | 56,175 | 56,898 | 1,988,042 | 424,268 | 3,182,286 | 67% |

Specific examples of ineligible expenditure include:

- Expenses reported twice in the expenditure reports (double counting) of US\$ 13,848;
- Salaries charged to Gavi for unbudgeted positions totalling US\$ 30,500. Two payroll records are maintained with different employees listed (details annex 4.5);
- Errors in recording expenditure on procurement of 7 cars totalling US\$ 7,000;
- VAT charged of US\$ 2,915;
- DSA paid in excess of approved rates. See annex 4.6; and
- Ineligible DSA paid for non-Gavi activities of US\$ 1,013.

Recommendation 11 - Critical

It is recommended that the MOH ensure that:

- All expenditures are adequately supported using documents like signed and dated minutes of meetings, attendance sheets, payment schedules for allowances and per diems, third party receipts and invoices, acknowledgement forms and activity reports
- Payroll expenses charged to the programme align with those positions approved and supported by Gavi; and
- Taxes are not charged as part of Gavi’s funded expenditures, as per the PFA agreement.

Management Comments

- MCHC /NIP will ensure that all transactions are adequately supported using documents like invoices, receipts, signed and dated minutes of meetings, attendance sheets, payment schedules for allowances and per diems, third party receipts and invoices, acknowledgement forms and activity reports
- All available supporting documentation has now been provided to the auditors.
- For ‘unliquidated advances’ MCH/NIP is in the process of requesting updated balances from provinces that have received Gavi funds; these resources were disbursed to provinces and subsequently expended by the provinces on immunization activities. All current advances are recorded as receivables in Quickbooks and monitored on a weekly basis.
- NIP notes that taxes should not be charged as part of Gavi’s funded expenditures and all payments are reviewed to ensure no tax is payable.
- The NIP acknowledges that Gavi funding has been applied in ways that have rendered the expenditures irregular. These transactions have resulted from numerous causes including lack of staff skills,

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| <p>The "unliquidated advances" shown in the above table, relate to Gavi's funds disbursed by the central level to the sub-national level which were not subsequently spent and accounted for by the subnational level. Moreover, since this total was questioned as, the amount was reported as expenditures by the central level, in contrast to the fact that there were no supporting documents available.</p> <p>Irregular expenditure includes expenses that were not compliant with procurement regulations or where subsequent documentation received in May 2019 was not credible and/or contained significant red flags. These amounts also include expenditures potentially reclaimable following the audit team's review of the supporting documents presented.</p> | <p>inadequate supervision and control systems and, underperforming reporting systems. These areas of concern have now been addressed to ensure that the NIP control environment is effective in ensuring compliance and is capable of transparently reporting to MoH and Gavi. While a number of transactions have been identified as irregular in that due process was not always administered, it does not necessarily follow that the funds were misused. The current NIP finance system is more than capable of providing an assurance to Gavi that Gavi funds are applied to the purposes and in the manner for which they were intended.</p> | |
| <p>Risk / Impact / Implications</p> <p>Insufficient or ineffective financial or internal controls governing expenditures, compromises the MOH' ability to ensure that the Gavi-grants were used for intended purpose and in accordance with the terms of the Partnership Framework Agreement.</p> | <p>Responsibilities</p> <p>MCHC and NIP</p> | <p>Deadline/ Timetable</p> <p>December 2019</p> |

4.4. Procurement

4.4.1. Non-compliance with the national procurement manual

Context

The Lao People’s Democratic Republic procurement manual stipulates robust prescriptions for national procurement. Key articles include:

- Section 1.7 (Threshold values) of the manual provides for the procurement method to be adopted based on threshold (details in annex 5.1).
- Section 1.6.2.1 (Request for Quotation) of the manual states that RFQs consists of: Letter of Invitation, RFQ form, description of goods, works, maintenance and/or services required, specifications and date of completion/delivery etc. For the RFQ/NCB/ICB methods of procurement, the procuring entity shall invite quotes from potential bidders through mass media and public procurement website.
- Section 2.2 (Annual Procurement Planning) of the manual provides that after the approval of the National Assembly on national budget for the fiscal year, the procuring entity or the project owner receives a fiscal year budget. Thereafter, based on that budget, the procuring entity or project owner shall establish procurement plan for goods, works and services for that in accordance with Table 1 and 2 to submit for approval from the authorized person.
- Section 2.3 (Detail Procurement Planning) of the manual provides that based on the approval of annual procurement plan, the officers responsible for procurement shall establish detailed procurement plans for each procurement.

With respect to the PFA, Article 23 page 21 states that *“The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a minimum of five (5) years after the completion of Programme.”*

The Audit Team reviewed the processes in place as well as a sample of procurements and contracts financed with Gavi’s support, and noted the following lapses:

Lack of procurement plan – Annual procurement plans were not prepared for any of the Gavi supported procurement as required by the national budgeting process. Such plans would facilitate appropriate oversight over procurement engagements and ensure that all such purchases are aligned with the overall MOH budgeting processes.

Non-compliance with national procurement guidelines – The Audit Team reviewed 20 procurement transactions totalling US\$ 830,039 and all were determined to be not in compliance with the national procurement manual as detailed below (see annex 5.2 for additional details).

- Three procurements totalling US\$ 310,639 which required national competitive bidding were only based on three quotations each. One other procurement related to the purchase of four trucks for US\$ 126,000 for which a contract was awarded based on a single quote.
- 12 procurements totalling US\$ 282,816 which required the RFQ method (with advertisement) based on the estimated values for each purchase, were completed based on three quotations (RFQ simple) only. Two other procurements totalling US\$ 46,000 required an RFQ (with advertisement) but were completed based on direct procurements.
- One procurement of ten incinerators valued at US\$ 59,334 required an RFQ (with advertisement) but were completed based on a single quote.
- One procurement of five motorcycles valued at US\$ 5,250 required an RFQ (simple) but was completed as a direct procurement.

Inadequate and irregular procurement documentation – None of the procurement files reviewed were not complete. This because in each case, some of the necessary documentation in support of the procurement process was missing and was not on record.

For two procurements worth US\$ 839,500 NIP management was unable to justify the procurement method selected, as detailed below:

Recommendation 12- Critical

We recommend that the MOH:

- Ensure compliance with the national procurement manual so that all goods, works and services are procured in a transparent and competitive manner. Procurements conducted by the NIP team should be reviewed and approved for compliance before the payments processes are completed;
- Ensure that supporting documents are obtained, reviewed and filed to provide appropriate audit trail.

Management Comments

- MOH/NIP will ensure that all future procurements are compliant with the national procurement manual and are conducted in a transparent manner with the ultimate goal of achieving value for money with Gavi funds. The MOH procurement unit will be engaged with all purchases greater than 50M Kip. Purchasing less than that amount will be conducted within the NIP and reviewed by the Finance Manager prior to payment.
- Current MOH procurement procedures were agreed and communicated in 2015; they enforced since 2016 stipulating that all procurements above 50M kip must be competitively bid and supervised by the MoH procurement unit. All purchases will be reviewed by the NIP Finance Manager to ensure the purchasing procedure used is compliant with the National procurement policy prior to payment.

| Particulars | Amount (US\$) | Amount (LAK) | Gavi grant | Missing documents | | | | | | | | | | | | | |
|--|---------------|---------------|---------------|--|--|-----------------------------------|-------|------------------------------|--------|-------|--------------------------------------|--------|-----|--------------------------|--------|-----|--|
| Procurement of 17 cars | 583,000 | 4,780,600,000 | PBF and HSS 3 | Standard bidding document and its authorization, Invitation to bid, proof of publication, copy of bids, asset registration documents etc. | <ul style="list-style-type: none"> • A procurement plan for the period 1st July 2019 to 31st December 2021 will be formulated upon approval by Gavi of the proposed budget. • The NIP now has a filing system that ensures all supporting documentation is at hand prior to a cheque being raised for payment. | | | | | | | | | | | | |
| Procurement of seven cars | 256,500 | 2,103,300,000 | PBF | Standard bidding document and its authorization, Invitation to bid, proof of publication, copy of bids, technical bid evaluation report, asset registration etc. | | | | | | | | | | | | | |
| <p>In addition, there were no documents evidencing the procurement process for the following expenditures:</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount (US\$)</th> <th>Grant</th> </tr> </thead> <tbody> <tr> <td>Procurement of APIS software</td> <td>22,000</td> <td>HSS 3</td> </tr> <tr> <td>Central and middle level equipment's</td> <td>10,900</td> <td>PBF</td> </tr> <tr> <td>Audit fee of JE Campaign</td> <td>10,000</td> <td>PBF</td> </tr> </tbody> </table> | | | | | Particulars | Amount (US\$) | Grant | Procurement of APIS software | 22,000 | HSS 3 | Central and middle level equipment's | 10,900 | PBF | Audit fee of JE Campaign | 10,000 | PBF | |
| Particulars | Amount (US\$) | Grant | | | | | | | | | | | | | | | |
| Procurement of APIS software | 22,000 | HSS 3 | | | | | | | | | | | | | | | |
| Central and middle level equipment's | 10,900 | PBF | | | | | | | | | | | | | | | |
| Audit fee of JE Campaign | 10,000 | PBF | | | | | | | | | | | | | | | |
| <p>Risk / Impact / Implications</p> <p>Non-compliance with national procurement prescriptions undermines the credibility of the procurement processes, raising doubt about the validity of the contracts awarded and the resultant expenditures incurred.</p> | | | | | <p>Responsibilities</p> <p>MCH/NIP, Gavi Management Unit Finance Manager, Procurement Committee Secretariat</p> | <p>Deadline/ Timetable</p> | | | | | | | | | | | |

4.4.2. Irregularities in the procurement processes

Context

Article 23 on Page 21 of the PFA states that *“The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi’s funds according to the Country’s fiscal requirements for a minimum of five (5) years after the completion of Programme.”*

Description

The Audit Team reviewed two procurements for the construction of provincial-level cold storage systems and noted the following anomalies. Both procurements were initiated at central level in October 2015 with an approved budget of US\$ 76,422, against which each supplier and award selection was made. However, for both of the contracts which were subsequently signed, the final amounts paid were significantly higher.

Construction of Cool Storage System at Southern Part of Lao PDR (Champasak) – LAK 860,584,200 (US\$ 105,335)

- The contract was awarded based on three quotations although a national competitive bidding process was required.
- The dates and references for all three bids appeared to be altered including the winning bidder. Moreover, the decisions on the bid approval and the budget approval, were questionable, as in both cases the timing of the bids were incompatible, since each bid and reference was dated retrospectively, after the final decisions were made.
- The winning bid matched the approved budget exactly, potentially questioning the confidentiality of the process.
- The progress payments disbursed to the contractor did not match the planned instalments as indicated in the final contract.
- The Audit Team identified anomalies with the final certification of this contract, as effectively there were two such certifications done on the same day, but for different amounts. Thus, on 29 March 2016 the appropriate committee certified 100% completion, valuing the works at US\$ 76,422. Equally, the same committee also certified 100% completion, valuing the works at US\$ 105,335. It was noted that the first certification, was consistent with the approved budget. And the second certification was consistent with the signed contract

Construction of Cool Storage System at Northern Part of Lao PDR (Oudomxay) – LAK 898,392,075 (US\$ 110,951)

- Rather than following a national competitive bidding process, the contract was awarded on evaluation of four quotations, the lowest of which (LAK 2,156,760,270) was selected as the winning bidder. However, other than the evaluation, none of the quotations and other documentation were on file to evidence this decision.
- Contract worth US\$ 76,422 was awarded to a different supplier. However, this additional supplier was not originally part of the bidding process. Moreover, this newcomer’s bidding price was significantly lower than the winning bidder but matched the approved budget of US\$ 76,422.
- The contract dated 21 December 2015 directed that payments be made in four instalments (25% each), based on the works progress. However, on 29 December 2016 the contractor asked for 100% of the payments, a request that was accepted by the MOH, and which effectively resulted in a prepayment for the entire contract amount on 17 January 2017.
- On 24 January 2017, immediately after receipt of this 100% prepayment, the contractor increased his Bill of Quantity (BOQ) estimate by US\$ 33,809 to a total of US\$ 110,232. This second request was also accepted and approved by the MOH. And as a result, in August 2017, a further payment totalling US\$ 33,809 was paid to the contractor.

The above anomalies bring into question the transparency of the procurement processes and award of contracts, nor do they assure that value for money was obtained. As a result, both procurements were categorised as irregular expenditure. See finding 4.3.4.

Recommendation 13 - Critical

We recommend that the MOH implement a controls process to ensure that national procurement guidelines are not circumvented. Gaps in compliance should be documented and signed off at a senior level to ensure accountability.

See recommendation 12

Management Comments

- Management notes the need for stronger implementation of the MOH procurement controls process. MOH Department of Inspections/MOH Procurement Committee will be approached to include annual compliance testing of procurement greater than 50M Kip.
- The final cost of installation was more than the amount that was initially quoted and the Minister was requested to exceptionally approve the addition costs in order to enable the completion of the cold room. Documentation regarding the variation is not at hand.

| Risk / Impact / Implications | Responsibilities | Deadline/ Timetable |
|--|---|--|
| <p>Flawed procurement processes lacking in transparency, compromise the credibility of the contracts awarded, could lead to funds being used in a non-economic manner, and could result in a process not in compliance with national requirements.</p> | <p>MOH procurement Unit, MCHC and NIP</p> | <p>MCH/NIP to shared additional documentation of senior level sign off</p> |

4.5. Fixed Asset Management

4.5.1. Ineffective controls over Fixed Assets

Context

Clause 7(1), 16 and 17 of State Asset or Property Law (of Lao PDR) provides the requirement of maintenance of Asset register, registration of the asset / property and tagging / coding of assets / physical verification of assets respectively.

Section 2.2 (Annual Procurement Planning) of the procurement manual provides that after the approval of the National Assembly on national budget for the fiscal year, the procuring entity or the project owner has received expenditure plan of fiscal year budget. The procuring entity or project owner shall establish procurement plan for goods, works and services for that fiscal year budget...to submit for approval from the authorized person.

Section 2.3 (Detail Procurement Planning) of the procurement manual provides that Based on the approval of annual procurement plan, the officers responsible for procurement shall establish detailed procurement plan for each procurement.

PFA page 46, 3(c) states that *“the responsibility for the preparation or financial statements, including notes, lies with the Department of Hygiene and Prevention. The financial statements that they present for audit will include a comprehensive list of all programme assets purchased with Gavi funds, with given dates, values, location and condition of the assets”*

Description

During the 4-year period, January 2014 to December 2017, approximately 22% of Gavi’s funds totalling US\$ 1,409,114 were spent by the central level to purchase fixed assets. The Audit Team noted the following weaknesses in the management of fixed assets:

No fixed assets procurement plan: The NIP did not have a fixed assets procurement plan in place at either the national or sub-national level. Similarly, asset aging analysis was done to validate the timing for when assets such as cars and motorbikes should be replaced. Such analysis would include an assessment of the need, what assets were available and maintenance track record, and the current state of assets. Moreover, for those assets procured centrally, there was no suitable tracking process once these assets were distributed to the sub-national level. Also, there was no distribution plan for those same sub-national assets.

Incomplete fixed assets register: MCHC represented its assets listing as an asset register. The Team reviewed this register for four specific items (cars, incinerators, motorbikes and freezers) and noted that there were significant differences between the expenditure listing and the assets register. Overall, the assets register was understated by US\$ 777,138. Neither of these two sources contained a complete asset listing, as they did not include those assets which were procured at the sub-national level. See *Table 6* below for details:

| Category | Asset count per Transaction listing | Asset count per Asset register | Under reporting in Asset register | Value per category in Asset register (US\$) | Value per Asset register (US\$) | Under reporting in Asset register (US\$) |
|--------------|-------------------------------------|--------------------------------|-----------------------------------|---|---------------------------------|--|
| Car | 30 | 14 | 16 | 1,009,700 | 404,900 | 604,800 |
| Incinerator | 18 | 13 | 5 | 115,334 | 85,000 | 30,334 |
| Motorbike | 65 | 71 | -6* | 69,092 | 75,160 | (6,068) |
| Freezers | 200 | 100 | 100 | 214,988 | 66,916 | 148,072 |
| Total | 313 | 198 | 115 | 1,409,114 | 631,976 | 777,138 |

**this difference was partly attributed to the transactions listing being incomplete.*

Recommendation 14 - Critical

It is recommended that the MOH:

- Mandate that the NIP maintains an annual procurement plan for the assets it plans to purchase, including details such as the funding source;
- Require that updated fixed assets registers are maintained at both the central and sub-national levels. These registers should include pertinent information, such as: each item’s purchase cost including a benchmark currency valuation; date of purchase; serial numbers; unique identifiers; location and condition. This will help to ensure that assets are tracked, managed and used for their designated purpose.
- Require that physical asset verifications are conducted. Thereafter, the resultant details on all assets from the sub-national level should be collated and summarised in an overall consolidated master list that is maintained at the central level. Such regular verification exercises will ensure the existence and working condition of all assets is monitored, and moreover, this should feedback and inform the schedule of both the maintenance plan, as well as the timing of future replacement of assets, as informed by the procurement plan.

4.5.1. Ineffective controls over Fixed Assets

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| <p>Lack of fixed assets verification: Asset physical verifications were not conducted. There were no checks done by the central level to ensure that the assets distributed to both the central and the sub-national level exist and were in good working condition.</p> <p>Insufficient details in fixed assets listing: MCHC’s assets listing (or asset register) lacked pertinent details on its assets, including: purchase date, serial numbers, and condition. The item cost for assets were recorded in a mixture of three currencies depending on which country they were purchased from. The assets represented as funded by Gavi were not earmarked to any specific grant, so these could not readily traced and reconciled back to the funding source and budget. Moreover, attractive assets such as motor vehicles, motorbikes and computers once distributed to staff, were not tracked and there was no system in place to ensure that individuals were held accountable for those items issued to them.</p> <p>Fixed asset lists not maintained at subnational level: Assets procured using Gavi support were distributed to various sub-national locations including Provincial Health Departments, Central Hospitals, Provincial Health Hospitals, District Health Offices and Health Centres. However, for all such locations visited by the Team, there appeared to be no system or directive requiring that each respective health units maintain their own fixed asset register.</p> | <p>Management Comments</p> <ul style="list-style-type: none"> - MCH/NIP notes the above recommendations and will work with incoming financial manager to develop the (1) annual procurement plan, (2) update of the fixed asset register including protocol for monitoring use of assets at all levels - In collaboration with provincial, district and health centers, NIP will encourage them to practice proper fixed asset registration and monitoring; this practice is currently well-established for CCE but needs strengthening as related to other fixed assets such as Gavi-supporting motorbikes - As mentioned in 4.3.3, NIP has deployed MS QuickBooks as financial accounting software. This tool also has the capability to maintain a fixed asset register and is currently being populated. | |
| <p>Risk / Impact / Implications</p> <p>The MOH did not enforce controls over the use and maintenance of the fixed assets that were procured with Gavi funds, and items were not being managed according to national regulations. As a result: programme assets may be used for unintended purposes; the loss of or damage to items may not be timely identified: and maintenance and replacement planning may not be optimized.</p> | <p>Responsibilities</p> <p>MCHC and NIP</p> | <p>Deadline/ Timetable</p> <p>End 2019</p> |

4.6. Vaccine and Supply Chain Management

4.6.1. Non-compliance with basic Vaccine Management Guidelines and Standard Operating Procedures

| | |
|--|---|
| <p>Context WHO recommends Vaccine Management Guidelines and Standard Operating Procedures (SOPs) for countries to use. These are documented procedures which describe routine activities for managing vaccine. They provide information needed to perform tasks correctly and consistently and they capture institutional knowledge. The WHO Effective Vaccine Management (EVM) initiative provides materials and tools needed to monitor and assess vaccine supply chains and help countries to improve their supply chain performance. In 2014, an EVM assessment was completed and an improvement plan developed in 2015. There has not been much progress made on the improvement plan as noted in Finding 4.2.1. Most of the recommendations from the improvement plan have not been repeated in this report.</p> | |
| <p>Description Vaccine and Cold chain management: The Audit team noted that Vaccine and Cold chain management guidelines and SOPs have not been developed. At the time of our visit, the MOH had not adopted the WHO recommended guidelines and SOPs for vaccine management.</p> <p>Waste management: There is currently no practice for monitoring vaccine wastage at national and subnational levels. There are also no records kept to verify the procedures followed for this.</p> <p>Challenges with the Vaccine management system: Vaccine records at the central store are kept in a stock management system called VSSM. We noted the following challenges in the use of this system:</p> <ul style="list-style-type: none"> • The system is not integrated for use sub-nationally. Although it has been installed in some provinces visited, the staff do not know how to use the system and rely on manual records. • Vaccine requisition and issuance is not recorded in the system in a timely manner. Records are updated up to four months late in the system at central. • The records in the system do not support verification of use of the Earliest Expiry First Out principle. For example, we noted that Penta vaccines expiring in June 2020 were issued to Oudomxay province in November 2017 while batches expiring in November 2019 and February 2020 were issued in July and February 2018 respectively. See annex 6.2 for our physical verification done at Oudomxay province. • Data from the system is not backed up periodically. | <p>Recommendation 15 - Essential We recommend that MoH;</p> <ul style="list-style-type: none"> • Develop the National Vaccine Management Guidelines and SOPs for Vaccine and Cold Chain management or adopt the recommended WHO Vaccine and Cold Chain Management procedures and Stock Management guidelines; • Develop the Guidelines for Monitoring Vaccine Wastage at National level for NIP managers; • Operationalise the maintenance plan including specific guidelines on preventative and curative maintenance processes with defined roles and responsibilities at national and subnational levels; • Review the functionality of the VSSM inventory management system and ensure that system gaps are addressed; • Link capacity gaps at national and subnational levels to ensure that practical hands on training is delivered to the appropriate levels within the supply chain; • Conduct regular supportive supervision that reviews the status of all recommended vaccine management and cold chain equipment repair processes. |

| | | | |
|---|---|---|---|
| <p>Supportive supervision: As at November 2018, there was no supportive supervision plan in place to build staff capacities, with respect to the Vaccine Supply Chain and Logistics activities at both the central and subnational levels. The following documents were not available at the time of our visit:</p> <ul style="list-style-type: none"> - supportive supervision reports done by the central level, provinces and districts; - temperature monitoring reports with evidence of review by the supervisor; and - physical stock count reports completed and reviewed by the Head of Stores and Cold Chain and/or Deputy NIP manager for Store and Cold Chain. <p>Cold Chain Equipment maintenance – There was no maintenance plan for freezers and refrigerators during the audit period. At the time of our visit, 109 freezers and refrigerators were not functional. In Oudomxay province, we noted a store full of refrigerators awaiting repair. This is mainly due to the limited technical capacity in the country. The NIP program has two staff responsible for regular and timely repair of equipment. However, without a maintenance plan or schedule, we were unable to see evidence of the work done including pending repair schedules.</p> <p>Ongoing work - In October 2018, the country submitted an application for CCEOP funding. As part of this application, they submitted a maintenance plan for 2019 to 2024. However, during our visits, we noted gaps in the current operationalisation of preventative and curative maintenance and spare parts management processes.</p> <p>Preventative maintenance arrangements within this plan are still reliant on health workers at the health centres who have no guidelines on regular cleaning or frequency of defrosting equipment. Gaps in temperature monitoring records undermine the ability for preventative maintenance. Curative maintenance is reliant on timely reporting to central however, this process has not been established or communicated at subnational levels.</p> <p>In 2014, UNICEF along with MoH and PATH designed and piloted SMS and Web based Cold Chain Information (CCIS) using DHIS-2 platform in Lao PDR using 30 Day Temperature Recorder (DTR) as means of reporting functionality of refrigerator on monthly basis. The system aims to bridge the gap of information flow between supply chain, health center level and respective people responsible for functions related to cold chain and vaccine supply.</p> | <p>Management Comments</p> <ul style="list-style-type: none"> • Many of these findings and recommendations are consistent with the EPI Review of 2018, NIP is in the process of strengthening the implementation of the existing National Vaccine Management Guidelines and SOPs for Vaccine and Cold Chain management. This is also a documented weakness from the last EVM assessment and is a top priority for 2019. • As part of the programme’s preparation for CCEOP implementation, the CCE maintenance plan will be disseminated to all CCE focal points in provinces and districts; the addition of 5 regional CCE maintenance hubs will also strengthen the functioning of the corrective and preventive maintenance process. The CCE TWG will also support the strengthening of CC maintenance practices. • In 2019, mSupply will be rolled out to provinces and this system will manage all vaccine requisition and issuance and ensure proper recording of vaccine stock levels at each location. This eLMIS is currently used across central, provincial and district levels for stock management of essential medicines and other health commodities; with use at the health center level currently being piloted. • Integration of vaccines – including training and day to day support of NIP staff - will start at the central level and in Champasak and Oudomxay provinces, where regional vaccines stores exist. If successful, integration will be scaled up nationally across all provinces in 2020. • Adaptation of mSupply for vaccines will ensure that any critical functions for which VSSM is currently used are captured and transferred as much as possible. If this is not feasible in some instances, options for parallel but complementary systems can be explored. • Vaccine specific SOPs will be developed and/or updated in line with mSupply integration. • Implementation of the eLMIS will allow regular, data-driven reviews of supply chain performance across all levels of the health system to take place. This will help identify where there are specific gaps in capacity, so they can be addressed in a targeted and efficient way. • Regarding VSSM inventory management system, this would be discontinued once mSupply is implemented in the national vaccine store. VSSM is currently only used at national level, all other levels are using excel to manage vaccine stocks. • Regular supportive supervision is conducted at all levels to address gaps in vaccine management and cold chain equipment repair; additionally, job aides have been developed to strengthen vaccine management (i.e. EEFO) and related processes. • CCIS introduced in 2014 will be revitalized, a web-based inventory system to manage data on CCE functional status, temperature data and inventory. | | |
| <p>Risk / Impact / Implications Without suitable National Vaccine Management Guidelines and SOPs in place, management of stock levels, vaccine wastage, vaccine forecasts and equipment break-downs is weakened.</p> | <table border="1"> <tr> <td data-bbox="1290 1326 1809 1423"> <p>Responsibilities MCHC and NIP with support from CHAI and UNICEF</p> </td> <td data-bbox="1809 1326 2166 1423"> <p>Deadline/ Timetable December 2019</p> </td> </tr> </table> | <p>Responsibilities MCHC and NIP with support from CHAI and UNICEF</p> | <p>Deadline/ Timetable December 2019</p> |
| <p>Responsibilities MCHC and NIP with support from CHAI and UNICEF</p> | <p>Deadline/ Timetable December 2019</p> | | |

4.6.2. Weaknesses in stock management practices

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|---|--|---|
| <p>Context WHO recommends Vaccine Management Guidelines and Standard Operating Procedures (SOPs) for countries to use. These are documented procedures which describe routine activities for managing vaccine. They provide information needed to perform tasks correctly and consistently and they capture institutional knowledge. The WHO Effective Vaccine Management (EVM) initiative provides materials and tools needed to monitor and assess vaccine supply chains and help countries to improve their supply chain performance. In 2014, an EVM assessment was completed and an improvement plan developed in 2015. There has not been much progress made on the improvement plan as noted in Finding 4.2.1.</p> | | |
| <p>Description</p> <p>Stock count not performed periodically: There is no evidence of physical counts done on stock at all the stores visited, including the central stores. The system is not updated at the time of issuance of vaccines. We noted instances where the system is updated up to three months late. A stocktake conducted by the audit team at central noted variances between the stock balances in the system and the stock in the stores (after accounting for issues not recorded in the system). 25,000 doses of Penta could not be accounted for. Variances were also noted in Oudomxay province main stores. The audit team was unable to reconcile physical counts done at the other 14 stores to records as records maintained are incomplete as detailed below. The variances noted have been included in Annex 6.2.</p> <p>Weak maintenance of vaccine records In the 15 vaccine stores across four provinces visited by audit team, records of vaccine were not properly maintained. With the exception of the central stores, we were unable to obtain complete records for the audit period January 2014 to December 2017. For example:</p> <ul style="list-style-type: none"> In Sangthong district, vaccine records for four months in 2015, five months in 2016 and one month in 2017 were not available. In Bolikmxay district records for 2014, 2015 and 2016 were not available and 2017 records were not updated after May 2017. In Khammouane and Xaybouathong districts, records were not available and in Namork district, records for four months in 2017 were missing. Vaccine requisition and issuance records are not completed. None of the stores visited consistently recorded the vaccines received from central and/or relevant issuing store. For example: <ul style="list-style-type: none"> Oudomxay regional cold storage recorded receipt of 20,500 doses of Penta vaccine during November 2017 but these could not be verified from issuance record at central store. Khammouane vaccine store recorded receipt of 68,500 doses of Penta vaccine during 2014 to 2016. However as per the VSSM report 83,000 Penta doses were issued by the Central Store during that period. Vaccine records maintained at subnational stores do not include batch numbers, expiry dates and other pertinent information to evidence their compliance with EEFO. For example, we noted that Penta vaccines in Oudomxay province Penta vaccines expiring in June 2020 were all issued for use while batches expiring in November 2019 were still on the shelves. Sub-national stores visited do not keep any records of expired vaccines. Gaps in records noted by the Audit Team mean that an effective process on the management of shelf expiries was not in place. Temperature monitoring cards are not updated. In three locations visited we observed that the temperature at the time of our visit exceeded the WHO recommended temperatures. | | <p>Recommendation 16 - Critical We recommend that MoH;</p> <ul style="list-style-type: none"> Ensure that vaccine stock movements are supported with documents e.g. Requisition vouchers, issue Vouchers and bin cards. Ensure that stock records and supporting documents have complete records and systematically filed. Document the minimum and maximum stock levels in the Guidelines and SOPs. Define a system of recording and tracking vaccine batch numbers and expiry dates across the supply chain. Comply with the “Earliest Expiry, First Out (EEFO)” principle and document the evidence. |
| | | <p>Management Comments</p> <ul style="list-style-type: none"> Management agrees with the listed recommendations and has made provision for additional technical assistance to strengthen these areas in 2019 eLMIS implementation is expected to simplify and streamline stock tracking, monitoring and related documentation; including batch numbers and expiry dates, enabling EEFO principles to be complied with and tracked more easily. Minimum and maximum stock levels will be defined and incorporated into this eLMIS or related tools as appropriate. eLMIS/mSupply implementation for other health commodities has already led to increase visibility across all levels of the supply chain and performance improvements e.g. reduction in stock outs from 90% in 2014 to 25% in 2016 in one province. It is hoped that similar results will be achieved for vaccines if integration is appropriately phased and supported. |
| <p>Risk / Impact / Implications Absence of reliable vaccine stock records compromises the MOH’s ability to: ensure that the vaccines are continuously available mitigate potential vaccine expiration, wastage, stock outs and noncompliance with EEFO principles.</p> | <p>Responsibilities MCHC and NIP with support from UNICEF, WHO and CHAI</p> | <p>Deadline/ Timetable December 2019</p> |

Annex 1 – Acronyms

| | | | |
|---------|--|--------|--|
| AG | Auditor General | PHD | Provincial Health Department |
| APIS | Application Programme Interface Software | PHH | Provincial Health Hospital |
| DHIS | District Health Information System | RFQ | Request for Quotation |
| DHO | District Health Office | SMT | Stock Management Tool (Excel-based system to manage stocks and supplies) |
| DSA | Daily Subsistence Allowance | TOR | Term of Reference |
| NIP | Expanded Programme of Immunisation | UNICEF | United Nations International Children's Emergency Fund |
| Gavi | Global Alliance for Vaccines | US\$ | United States Dollars |
| HSS | Health Systems Strengthening | VAT | Value Added Tax |
| IA | Internal Auditor | VIG | Vaccine Introduction Grant |
| ICB | International Competitive Bidding | VVM | Vaccine Vial Monitor |
| ICC | Interagency Coordination Committee | WHO | World Health Organisation |
| IG | Inspector General | | |
| ITB | Invitation to Bid | | |
| IPV | Inactivated Polio Vaccine | | |
| JE | Japanese Encephalitis | | |
| LAO-PDR | Lao People's Democratic Republic | | |
| MCHC | Maternal and Child Health Centre | | |
| MOH | Ministry of Health | | |
| MR | Measles Rubella | | |
| NCB | National Competitive Bidding | | |
| PBF | Performance Based Funding | | |
| PFA | Partnership Framework Agreement | | |

Annex 2 – Definitions: opinion, audit rating and prioritisation

A. DEFINITION OF 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:

-  **Satisfactory** – Internal controls and risk management practices were adequately established and functioning well. No high-risk areas were identified. Overall, the entity’s objectives are likely to be achieved.
-  **Partially Satisfactory** – Internal controls and risk management practices were generally established and functioning, but needed improvement. One or more high- and medium-risk areas were identified that may affect the achievement of the entity’s objectives.
-  **Unsatisfactory** – Internal controls and risk management practices were either not established or not functioning well. The majority of issues identified were high risk. Hence, the overall entity’s objectives are not likely to be achieved.

B. RISK LEVEL FROM AUDIT FINDINGS

The audit ratings and the overall opinion, as defined in section A. above, are derived from the Gavi audit team’s judgement, as based on the number and severity of audit findings identified for each theme / section. The assessment of the level of risk corresponding to each audit report, broadly correlates to a cross-referencing for the likelihood and potential impact of each risk (whether financial, operational and / or other). The level of risk is expressed in accordance to the scale below.

The prioritisation of the recommendations included in this report includes proposed deadlines for completion as discussed with the Ministry of Health, and an indication of how soon the recommendation should implemented. The urgency and priority for addressing recommendations is rated using the following three-point scale, as follows: Critical – Essential – Desirable.

-  **Desirable**
-  **Essential**
-  **Critical**

C. PRIORITISATION OF THE RECOMMENDATIONS

Each recommendation in this report incorporates a deadline/ timetable for implementation, as agreed with the MOH. The prioritisation of the recommendations is determined according to three levels of urgency:

- **Critical:** Immediate action is required to ensure that the programme is not exposed to material risks or significant incidents. If no action is taken, this could have major consequences that could affect the overall activities, impact or outcomes of the programme;
- **Essential:** Corrective plan of action / or remediation steps are required in accordance to best practice, starting no later than 6 months after finalising this audit report. Failure to take action could have significant consequences, affecting important aspects of the programme activities or results; and;
- **Desirable:** Corrective action should be considered within a year of finalising this audit report. Not implementing the action could delay or weaken programme activities or results.

Annex 3 – Classification of expenditures

Adequately supported

Expenditures validated based on convincing evidence (evidence that is sufficient, adequate, relevant and reliable) obtained by the auditors during the carrying out of their mission on the ground.

Inadequately supported

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

- *Purchases*: This is expenditure 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*: This is expenditure 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 the same documents to support liquidation of advances/floats given for meetings/trainings/workshops etc.

Inadequately supported expenditures should be classified into 3 non-exclusive sub-categories (an expenditure may belong to more than one of these subcategories):

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

Expenditures for which no supporting documentation was available, and for which no other credible evidence was provided.

Annex 4.1 – Questionable expenditures as determined by the Audit Team (in USD)

| Grant | Unsupported expenditure | Inadequately supported expenditure | Ineligible expenditure | Irregular expenditure | Unliquidated advances | Total Questioned | Table reference: |
|----------------------|-------------------------|------------------------------------|------------------------|-----------------------|-----------------------|------------------|------------------|
| PBF 1/2/3 | 114,990 | 9,091 | 13,409 | 998,226 | 63,100 | 1,198,816 | Table 7 |
| HSS 2 (2014 to 2015) | 199,277 | 16,184 | - | 127,581 | 228,047 | 571,089 | Tables 8-9 |
| HSS 3 (2016 to 2017) | 114,851 | 30,900 | 35,141 | 451,254 | 95,092 | 727,238 | Tables 10-11 |
| JEV Campaign | 68,930 | - | 8,348 | 221,897 | 2,846 | 302,021 | Table 12 |
| JEV VIG | 20,492 | - | - | 55,742 | - | 76,234 | Table 14 |
| VIG IPV | 16,758 | - | - | 68,888 | 17,859 | 103,505 | Table 15 |
| JE Left Over | 121,605 | | | 64,454 | 17,324 | 203,383 | Table 13 |
| Total | 656,903 | 56,175 | 56,898 | 1,988,042 | 424,268 | 3,182,286 | |

Table 7 - Questioned expenditure based on samples tested for PBF Grant

| Date | Items-PBF Grants Expenditure | Amount (USD) | Remarks | Reference |
|-----------|---|--------------|--|---|
| 3-Mar-15 | Cheque Withdrawal - AU 1404505 | 3,641 | Unsupported expenditure | Monitoring visit in 13 provinces |
| 3-Mar-15 | Cheque Withdrawal - AU 1404505 | 11,960 | Supported | Monitoring visit in 13 provinces |
| 14-May-15 | Transferred AU15119888 | 19,500 | Supported | Sekong |
| 14-May-15 | TRF AU1519886 to Provincial Health Deptt. SV | 57,600 | Unliquidated advance | Savannakhet |
| 14-May-15 | TRF AU1519889 to A/c 3001 Provincial Health Deptt. Champasack | 45,350 | Irregular procurement | Champasack |
| 14-May-15 | TRF AU1519878 to DE LA SANTE | 43,500 | Supported | Luangprabang |
| 14-May-15 | TRF AU1404524 to A/c 9001 Deptt. of Public Health V.T. Municipal | 36,550 | Supported | Vientiane Capital |
| 14-May-15 | Transferred to Dept of Public Health AU1519884 | 34,250 | Supported | Khammouane |
| 14-May-15 | Transferred to MCH AU1519880 | 31,064 | Supported | Xayabuly |
| 14-May-15 | Transferred to MCH AU1519880 | 2,986 | Unsupported expenditure | Xayabuly |
| 14-May-15 | Transferred AU15119885 to : Dept of Public Health VIENCHANH | 33,700 | Supported | Vientiane Province |
| 14-May-15 | TRF AU1519887 to A/c 1001 Public Health Deptt. Sarava | 19,309 | Supported | Saravanh |
| 14-May-15 | TRF AU1519887 to A/c 1001 Public Health Deptt. Sarava | 11,291 | Unsupported expenditure | Saravanh |
| 14-May-15 | TRF AU1519879 to A/c 7001 HP Public Health Deptt. | 28,300 | Supported | Houaphanh |
| 14-May-15 | Transferred AU1519876 to 9001 : Dept of Public Health OUDOMAXY PROVINCE | 28,000 | Supported | Oudomxay |
| 14-May-15 | TRF AU1519882 to PROVINCIAL HEALTH DEPTT | 17,868 | Supported | Bolikhmxy |
| 14-May-15 | TRF AU1519882 to PROVINCIAL HEALTH DEPTT | 8,332 | Unsupported expenditure | Bolikhmxy |
| 14-May-15 | TRF AU1519881 to A/c 6001 Deptt. of Public Health Xien | 23,400 | Irregular procurement | Xiengkhoung |
| 14-May-15 | TRF AU1519890 to Department of public health ATTAPE | 22,550 | Supported | Attapeu |
| 14-May-15 | TRF AU1404522 to A/C 5001 PROVINCIAL HEALTH(UNICEP PROJ) | 21,650 | Irregular procurement | Louangnamtha |
| 14-May-15 | TRF AU1404525 PUBLIC HEALTH PHONGSALY PROVINCE | 21,500 | Supported | Phongsaly |
| 14-May-15 | TRF AU1519877 to Department of public health Bokeo Province | 20,000 | Supported | Kokeo |
| 14-May-15 | Transferred AU15119891 to : Dept of Public Health SAYSOMBOUN | 13,270 | Supported | Saysomboun |
| 14-May-15 | Transferred AU15119891 to : Dept of Public Health SAYSOMBOUN | 4,730 | Unsupported expenditure | Saysomboun |
| 14-May-15 | Transfer to Central Hospital | 5,500 | Unliquidated advance | Central Hospital |
| | Transfer to Central Hospital | 5,500 | Ineligible | Reported twice in the expenditure listing |
| 2-Jun-15 | Support for Minister and Secretary visit to Geneva | 7,780 | Irregular procurement | Gavi Board Meeting |
| 3-Jun-15 | UNICEF | 127,110 | Supported | Refrigerator |
| 6-Jul-15 | Cheque withdrawal AU-1519898 | 17,651 | Supported | Monitoring visit in 18 provinces |
| 6-Jul-15 | Cheque withdrawal AU-1519898 | 2,087 | Unsupported expenditure | Monitoring visit in 18 provinces |
| 23-Oct-15 | Paid to TOLAO TOYOTA SERVICE CO. LTD AU 1519900 | 256,500 | Irregular procurement | Vehicle |
| | Paid to TOLAO TOYOTA SERVICE CO. LTD AU 1519900 | 7,000 | Ineligible | Not supported by bank statement and invoice |
| 13-Jan-16 | Transferred AU1548501 to LED | 37,619 | Irregular procurement | Construction at Southern Region |
| 26-Feb-16 | CHEQUE WITHDRAWAL AU 1548502 | 10,000 | Unsupported expenditure | Procurement of speakers |
| 11-Apr-16 | Transfer AU1548503 A/c 0053 | 37,716 | Irregular procurement | Construction at Southern Region |
| 21-Jun-16 | Paid to Sengaloun Development Design Sole Co. Ltd. AU1548508 | 19,236 | Irregular procurement | Construction at Northern Region |
| 5-Oct-16 | Transfer AU1548510 to a/c 1001 LAOTHANI AGRICULTURE PROMOTION | 31,000 | Irregular procurement | Hino truck |
| 1-Dec-16 | CHEQUE WITHDRAWAL AU 1548513 | 14,760 | Irregular expenditure | Accompany minister to Cote d'Ivoire |
| 7-Dec-16 | Paid to TOLAO TOYOTA SERVICE CO. LTD AU 1548514 | 431,500 | Irregular procurement | Vehicle |
| 26-Dec-16 | Paid to Singalong Development Design Sole Co. Ltd. AU1548516 | 20,000 | Irregular procurement | Construction at Northern Region |
| 26-Jan-17 | Paid to Singalong Development Design Sole Co. Ltd. | 17,906 | Irregular procurement | Construction at Northern Region |
| 13-Feb-17 | Paid to KSA Management Co. LTd | 10,000 | Inadequate procurement documentation, with ineligible VAT component. | Audit of JE Campaign |

| Date | Items-PBF Grants Expenditure | Amount (USD) | Remarks | Reference |
|-----------|--|------------------|-------------------------|--|
| 23-Feb-17 | Paid to Anouvong Sisombath | 18,799 | Unsupported expenditure | Payment for purchase of truck to transfer the medicine |
| 12-Jun-17 | Paid to Bouavanh Bouanlivanh | 13,840 | Unsupported expenditure | Gavi Board Meeting at Geneva |
| 29-Aug-17 | TRF AU1909914 to Tosengaloun Development Design Sole Co. | 33,809 | Irregular procurement | Construction at Northern Region |
| 20-Nov-17 | Cheque Withdrawal - AU 1909918 | 28,504 | Unsupported expenditure | Gavi Board Meeting at Crown Plaza, Vientiane |
| 28-Nov-17 | Cheque Withdrawal - AU 1909922 | 10,780 | Unsupported expenditure | Gavi Board Meeting at Crown Plaza, Vientiane |
| | Total | 1,724,897 | | |

Table 8 - Sample Expenditure listing HSS – 2014

| Date | Items-HSS Grants 2014 Expenditures | Amount (USD) | Remarks | Location |
|-----------|---|--------------|-------------------------|----------|
| 5-Feb-14 | Payments 249 / Monthly Payments and Monthly Payments 2/2014 to the Board of Directors and Officers | 2,950 | Supported | Central |
| 5-Feb-14 | Pay 258 / Monthly Payments to Accountants and Secretaries of the Month 2/2014. | 1,100 | Supported | Central |
| 12-Mar-14 | Payments in accordance with 262 / Payment of Oil and Monthly Phone Number 3/2014 to the Board of Directors and Officers. | 2,950 | Supported | Central |
| 12-Mar-14 | Payments in accordance with the notice 263 / Monthly payable to the Accountant and the Secretariat of the monthly 3/2014. | 1,100 | Supported | Central |
| 19-Mar-14 | Paying in accordance with 273 / payment of the National Vaccine Injury Program. | 13,546 | Irregular procurement | Central |
| 17-Mar-14 | Pay 267 / Sever Costs and Service Installments. | 2,600 | Unsupported expenditure | Central |
| 19-Mar-14 | Payments on sheet 270 / Payment of printing works in GAVI. | 21,033 | Irregular procurement | Central |
| 27-Mar-14 | Pay 279 / pay the purchase of refrigeration room coolant repair equipments. | 15,386 | Unsupported expenditure | Central |
| 10-Apr-14 | Payments by Payments 286 / Monthly Fees and Monthly Phone Payments 4/2014 Provide the Board of Directors and Academic Affairs | 2,950 | Supported | Central |
| 11-Apr-14 | Payments by Payments 287 / Monthly Payments to Accountants, Secretaries and Sophers 4/2014. | 1,100 | Supported | Central |
| 10-Apr-14 | Payments in accordance with 284 / Payment of Influenza Vaccine and Vaccine Supplies to 17 provinces throughout the country. | 6,307 | Unsupported expenditure | Central |
| 10-Apr-14 | Payments in accordance with Note 282 / Payments to the Inspectorate according to No. 495. | 3,500 | Unsupported expenditure | Central |
| 11-Apr-14 | Payments are made on 290 / payment of the money transfer to the Capital Health Unit in 1st Quarter activities. | 43,727 | Unliquidated advance | Central |
| 5-May-14 | Payments in accordance with 297 / Payment of Oil and Monthly Phone Number 5/2014 to the Board of Directors and Officers. | 2,950 | Supported | Central |
| 5-May-14 | Payments in accordance with 298 / Monthly Payments to Accountants and Secretaries of the Month 5/2014. | 1,100 | Supported | Central |
| 13-May-14 | Payments are provided to the Public Health Department of Taipei City to carry out activities for the first quarter of 2014. | 70,089 | Unliquidated advance | Province |
| 5-May-14 | Payments are made on 292 / payment of money transfer to the Oudomxay Public Health Department to build health clinics and hospital staff. | 57,710 | Checked at province | Province |
| 3-Jun-14 | Pay 310 / Monthly Payments and Monthly Payments 6/2014 to the Board of Directors and Officers. | 2,950 | Supported | Central |
| 3-Jun-14 | Payments in accordance with 298 / Monthly Payments to Accountants, Secretaries and Sophers, 6/2014. | 1,100 | Supported | Central |
| 17-Jun-14 | Payments are provided on a 320-pc computer, which includes 3 hospitals and 7 districts. | 7,426 | Irregular procurement | Central |
| 8-Jul-14 | Payments are made on the basis of 332 / Payment of Oil and Telephone Costs to the Board of Directors and Employees 7/2014 | 2,950 | Supported | Central |
| 8-Jul-14 | 348 / Monthly Payments to Accountants, Seventh-day Seafood Recipient 7/2014. | 1,100 | Supported | Central |
| 28-Jun-14 | Pay 325 / Payment Schedule for the National Vaccine Injury Program. | 16,407 | Unsupported expenditure | Central |
| 30-Jun-14 | Payments are shown in 327 / pending payment of an Eco check and sticker. | 4,693 | Unsupported expenditure | Central |
| 14-Jul-14 | Pay 335 / pocket computer for 3 central hospitals. | 5,340 | Unsupported expenditure | Central |
| 11-Aug-14 | Pay the bill 348 / month to the accounting officer, Seventh-day Secretariat 8/2014. | 1,100 | Supported | Central |
| 1-Aug-14 | Pay 340 / month to buy a boat to Luang Prabang province. | 1,995 | Unsupported expenditure | Central |
| 1-Aug-14 | Payments are made on a bill 341 / payment for installation of a health and maternity health check-up program with a barcode scanner. | 5,000 | Unsupported expenditure | Central |
| 26-Aug-14 | Pay 358 / month, pay for bills, and join the vaccination office. | 14,946 | Unsupported expenditure | Central |
| 25-Aug-14 | Payments are paid in advance by the Health Department of Taipei City in the second quarter of 2014. | 41,027 | Unliquidated advance | Province |
| 11-Aug-14 | Pay 245 / pay money to the provincial health department of Oudomxay, partially deducted from Q1. | 12,554 | Checked at province | Province |
| 22-Aug-14 | Payments to the Oudomxay Provincial Health Unit's Operation Activities in the 2nd quarter of 2014. | 32,759 | Checked at province | Province |
| 29-Aug-14 | Pay 365 / Payment of Oil and Telephone Calls to the Board of Directors and the 9/2014 | 2,950 | Supported | Central |
| 29-Aug-14 | Pay 367 / Monthly Payments to Accountants, Seventh-day Secretaries 9/2014. | 1,100 | Supported | Central |
| 2-Sep-14 | Pay 369 / bill to buy a new baby diaper and baby formula. | 3,059 | Unsupported expenditure | Central |

| Date | Items-HSS Grants 2014 Expenditures | Amount (USD) | Remarks | Location |
|-----------|---|----------------|--------------------------------------|----------|
| 2-Sep-14 | Pay 369 / bill to buy a new baby diaper and baby formula. | 16,184 | Inadequate procurement documentation | Central |
| 2-Sep-14 | Pay 368 / payment of money transfer to the Public Health Department in order to strengthen Sangtha, Sambath, Banteay Meanchey, and San Sak district. | 9,217 | Unliquidated advance | Central |
| 29-Sep-14 | 377 / Payment Plan Approval Preparing to welcome delegations from Australia and New Zealand to visit Lao PDR. | 8,227 | Supported | Central |
| 29-Sep-14 | 377 / Payment Plan Approval Preparing to welcome delegations from Australia and New Zealand to visit Lao PDR. | 523 | Unsupported expenditure | Central |
| 23-Oct-14 | Payments are made on behalf of the delegation of Australia and New Zealand visiting the Lao PDR. | 5,281 | Unsupported expenditure | Central |
| 23-Oct-14 | Pay by Bill 388 to pay for oil and phone calls to the Board of Directors and the 10/2014 | 2,950 | Supported | Central |
| 23-Oct-14 | Payments by Letter 389 / Monthly Payments to Accountants, Monthly Secretariat 10/2014. | 1,100 | Supported | Central |
| 23-Oct-14 | Pay 380 pesos for payment of cash to support teams from hospitals, hospitals and children's hospitals to fight against measles in Houaphanh Province. | 1,246 | Unsupported expenditure | Central |
| 23-Oct-14 | Pay 380 pesos for payment of cash to support teams from hospitals, hospitals and children's hospitals to fight against measles in Houaphanh Province. | 812 | Unsupported expenditure | Central |
| 29-Sep-14 | Payments in the margin of 378 / Payment of books, books and GAVI project documents. | 18,957 | Irregular procurement | Central |
| 4-Nov-14 | Payments by Letter 397 for Oil and Telephone Payments to the Board of Directors and the 11/2014 | 2,950 | Supported | Central |
| 11-Apr-14 | Payments by Letter of Credit 398 / Monthly Payments to Accountants, Monthly Secret Scholarships 11/2014. | 1,100 | Supported | Central |
| 4-Nov-14 | 399 / payment of rental rates and rents to Xayabono province staff at 150 hospitals. | 4,367 | Supported | Central |
| 24-Nov-14 | Payments are paid in cash to the Health Department of Oudomxay District, Nam Son Province. | 18,172 | Checked at province | Province |
| 5-Dec-14 | Payments by Note 396 / Monthly Operating Expenses 12/2014. | 1,176 | Unsupported expenditure | Central |
| 5-Dec-14 | Payments are made on a list of 397 petroleum and telephone costs to the Board of Directors and the 12/2014 | 2,950 | Supported | Central |
| 5-Dec-14 | Pay in accordance with Letter of Credit 398 / Monthly Payments to Accountants, Monthly Secretariat 12/2014. | 1,100 | Supported | Central |
| 25-Dec-14 | Payments in accordance with 383 / Payments payable for carriage change 0895. | 706 | Unsupported expenditure | Central |
| | Total | 505,572 | | |

Table 9 - Sample expenditure listing of HSS – 2015

| Date | Items-HSS Grants 2015 Expenditures | Amount (USD) | Remarks | Location |
|-----------|--|--------------|-------------------------|----------|
| 21-Jan-15 | Payments on Obligations 421 / Monthly Payments and Monthly Phone Calls 1/2015 to the Board of Trustees and Officers | 2,950 | Supported | Central |
| 22-Jan-15 | Payments in cash 423 / payment to attend the GAVI fundraising meeting in Germany 24-29 January 2015. | 2,610 | Supported | Central |
| 10-Feb-15 | Pay 428 / pay monthly salary to the accounting officer and the secretariat for 2/2015. | 2,020 | Supported | Central |
| 10-Feb-15 | Pay 432 / payment to Maternity and Child Workers at Khon Kaen Provincial Health Center. | 7,021 | Unsupported expenditure | Central |
| 10-Feb-15 | Paying in accordance with the 431 bill of compensation for construction and renewal of the new village in Thong Meas district, Xayabouri district. | 6,543 | Unsupported expenditure | Central |
| 10-Mar-15 | Payments in accordance with Note 444 / Monthly Payments to Accountants, Secretaries and Sophers, 3/2015. | 2,020 | Supported | Central |
| 25-Mar-15 | Pay in accordance with Section 449 / Payment of printed book of the GAVI Project Serving Form. | 36,792 | Irregular procurement | Central |
| 29-Mar-15 | Payments in cash 451 / Payment for a Diapers kit for newborn babies and newborn babies. | 1,287 | Supported | Central |
| 29-Mar-15 | Payments in cash 451 / Payment for a Diapers kit for newborn babies and newborn babies. | 9,891 | Irregular procurement | Central |
| 24-Mar-15 | Payments are provided to the public health department in Mae Sot Province to conduct maternity and maternal health and maternal and child health care activities, free of charge for Q1. | 41,683 | Unliquidated advance | Province |
| 7-Apr-15 | Payments in accordance with letter 457 / month to staff and secretary 4/2015. | 2,020 | Supported | Central |
| 6-Apr-15 | Payments are made on behalf of the President and the GAVI Board of Trustees. Follow up on Oudomxay Province. | 2,550 | Unsupported expenditure | Central |
| 6-Apr-15 | Payments in cash to the Health Department of Oudomxay Province for the 1st quarter activities. | 69,049 | Checked at province | Province |
| 7-Apr-15 | Payments are made in cash to the provincial health department of Oudomxay (Xaiyang) for the construction of sanitary facilities. | 19,146 | Checked at province | Province |
| 7-May-15 | 466 / Monthly Payments to Accountants, Secretaries and Sophers 5/2015. | 2,020 | Unsupported expenditure | Central |
| 7-May-15 | Payments are made by 466 / President and GAVI Board of Directors to follow up on Oudomxay. | 2,550 | Unsupported expenditure | Central |

| Date | Items-HSS Grants 2015 Expenditures | Amount (USD) | Remarks | Location |
|-----------|---|----------------|-------------------------|----------|
| 19-May-15 | Paying in accordance with 469 / Paid to monitor the support of the Management Board of Calvary Fund for Oudomxay Province | 1,648 | Unsupported expenditure | Central |
| 9-Jun-15 | Pay by Letter 481 / Monthly Payments to Accountants, Secretaries and Sophers Monthly 6/2015. | 2,020 | Supported | Central |
| 16-Jun-15 | Payments are shown on page 485 / Payment plan Purchasing a diapers to deliver the baby to a place of birth. | 11,164 | Unsupported expenditure | Central |
| 16-Jun-15 | Payments are made by the Department of Public Health of Oudomxay Province for the purpose of conducting a free health care and maternity health benefit in the second quarter. | 51,759 | Checked at province | Province |
| 10-Jul-15 | Payments are made on account 493 / month to staff of accounts, secretaries and seafrent 7/2015. | 2,020 | Supported | Central |
| 10-Jul-15 | Payments are made by the Chairman of the GAVI Board of Trustees, 494 / Chairman of the Board of Directors and GAVI Board of Supervisors, Oudomxay, Chaiyai and Mueang District. | 2,550 | Supported | Central |
| 17-Jul-15 | Payments are made by the Nursing Department to carry out health care and maternal and child health care activities, free of charge for the second half of the year. | 33,691 | Unsupported expenditure | Province |
| 10-Aug-15 | Pay 512 / Monthly Payments to Accountants, Secretaries and Sophers 8/2015. | 2,020 | Supported | Central |
| 10-Aug-15 | Payments by the President 508 / Chairman of the GAVI Board and the Board of Supervisors on Oudomxay, Naom District and Vientiane Capital. | 2,620 | Supported | Central |
| 13-Aug-15 | Payments are made in accordance with Section 497 / Payment of Medicare Purchase Supplies to be distributed to the Town and Public Health Office on 2420. | 4,330 | Supported | Central |
| 3-Sep-15 | Payments are made on a 521 / month salary basis to Accountants, Secretaries and Soprano Personnel, 9/2015. | 2,020 | Supported | Central |
| 21-Aug-15 | Payments in writing 518 / payment of medical equipment purchases to health centers and districts on proposal 847 dated 18/8/2015. | 4,600 | Supported | Central |
| 4-Sep-15 | Pay 519 / month to purchase 18 square meters of checkpoints to Nongbak District, Khammuan Province. | 8,000 | Irregular procurement | Central |
| 29-Oct-15 | Payments are made on account 538 / month for staff, secretary and semester 10/2015. | 2,020 | Supported | Central |
| 29-Sep-15 | Payments in cash 527 / payment of 5 motorcycle purchases for the GAVI project. | 5,250 | Irregular procurement | Central |
| 23-Oct-15 | Payments are made on behalf of the public health department of the Capital Health Care Transfers, Maternity and Child Health Care Activities, and the 3rd and 3rd Immunization Shots. | 22,304 | Unliquidated advance | Province |
| 29-Oct-15 | Payments are made on behalf of the public health department of Oudomxay Province for treatment of maternal and child health activities in Q3. | 45,634 | Checked at province | Province |
| 6-Nov-15 | Payments by Letter 543 / Monthly Payments to Accountants, Secretaries and Sophers 11/2015. | 2,020 | Supported | Central |
| 6-Nov-15 | Pay 540 / month to pay the purchase of 5 motorcycles to the 878 Department of Public Health. | 6,686 | Irregular procurement | Province |
| 11-Oct-15 | Pay in accordance with Note 545 / Payment of Computer Purchases to Proposal 885. | 5,480 | Supported | Central |
| 7-Dec-15 | Payments are made on a 549 / month salary basis to Accountants, Secretaries and Sophers, 12/2015. | 2,020 | Supported | Central |
| 7-Dec-15 | Payments on the Notes 550 / Chairperson and GAVI Board of Supervisors Follow up on Oudomxay, and Capital, Paknammm. | 2,691 | Unsupported expenditure | Central |
| 23-Dec-15 | Payments are shown in Note 551 / Payments for PCs, Workstations and Toners. | 1,535 | Supported | Central |
| | Total | 434,234 | | |

Table 10 - Sample expenditure listing of HSS – 2016

| Date | Items-HSS Grant Expenditures 2016 | Amount (USD) | Nature | Location |
|-----------|---|--------------|--|----------|
| 17-Jun-16 | Unsubscribing the GAVI-HSS Health Program Audit Account | 7,700 | Supported | Central |
| 20-Jun-16 | Pay monthly administration 6/2016 | 415 | Supported | Central |
| 1-Jul-16 | Dismissal Payroll Calculation Project Staff (GAVI-HSS) Monthly 6/2016 | 5,750 | Supported | Central |
| 4-Jul-16 | Withdrawal of the construction of a cool warehouse for storage of vaccines in the province of Champasak | 30,000 | Irregular procurement | Central |
| 7-Jul-16 | Withdrawing the funds to coordinate the coordination, participation, planning and drafting a guide for implementing mother and child performance; | 625 | Supported | Central |
| 7-Jul-16 | Withdrawal of the program for the 25th Epidemic of Epidemiology at the 25th Meeting of the Philippines, 26-29 July, 2016. | 1,485 | Supported | Central |
| 11-Jul-16 | Withdrawal of fuel oil running the disease program on January 7/2016 | 495 | Supported | Central |
| 12-Jul-16 | Withdrawal budget for the vaccination course in Sangthong district on 6-10 June 6, 2016 | 352 | Supported | Central |
| 11-Jul-16 | Withdrawal of the Fund Management Package 1 to 50% for APIS | 11,000 | Inadequate procurement documentation, with ineligible VAT component. | Central |

| Date | Items-HSS Grant Expenditures 2016 | Amount (USD) | Nature | Location |
|-----------|--|--------------|--|----------|
| 25-Jul-16 | Dismissal Payroll Calculation Project (GAVI-HSS) Monthly 7/2016 | 5,750 | Supported | Central |
| 4-Aug-16 | Withdrawal of monthly oil 8-2016 | 495 | Supported | Central |
| 4-Aug-16 | Withdrawing the bill for advertising brochures | 3,503 | Supported | Central |
| 4-Aug-16 | Withdrawing money to Nok district, Oudomxay province to carry out mother and child work, vaccination at 9 health clinics and district hospital I quarter of 2016 | 11,313 | Checked at Province | Province |
| 4-Aug-16 | Withdrawal to Nokor District, Oudomxay Province, to Implement Mother and Child Works, Injury Prevention in 9 Health Centers and Hospital District II / 2016 | 12,963 | Checked at Province | Province |
| 4-Aug-16 | Withdrawal to district of Oudomxay Province to implement Maternity and Child Labor, vaccination at 5 health clinics and district hospital in quarter II / 2016 | 7,649 | Checked at Province | Province |
| 4-Aug-16 | Withdrawal to district of Oudomxay province to carry out mother and child work, vaccination at 5 health centers and district hospital I quarter of 2016 | 8,659 | Checked at Province | Province |
| 4-Aug-16 | Withdrawing money to the district of Oudomxay province to carry out mother and child work, vaccination at 7 ISP 2016 | 6,401 | Checked at Province | Province |
| 4-Aug-16 | Withdrawing money to the district of Oudomxay province to carry out mother and child work, vaccination in 7 Health Centers II / 2016 | 7,239 | Checked at Province | Province |
| 10-Aug-16 | Withdrawing the central budget to follow up on routine injections in Xaibamboons | 1,263 | Supported | Province |
| 10-Aug-16 | Withdrawing the budget for organizing seminars on technical issues to prepare for the exemption from the Fund's support framework on 10/8/2016, Lao PDR | 1,755 | Supported | Central |
| 11-Aug-16 | Withdrawal to specialist immunization specialists | 248 | Supported | Central |
| 11-Aug-16 | Withdrawing money to medical staff to conduct media testing in Oudomxay | 2,530 | Supported | Central |
| 18-Aug-16 | Uninstall the Internet | 1,635 | Supported | Central |
| 18-Aug-16 | Withdrawal of central and middle-level equipment | 10,900 | Inadequate procurement documentation | Central |
| 19-Aug-16 | Disbursement to the Head of Health Department - Promoting Health to Attend a Meeting in the United States | 1,000 | Supported | Central |
| 19-Aug-16 | Withdrawal money to build a doctor's house in Ban Houay Sisao, Chomphat district, Luang Prabang province | 2,559 | Unliquidated advance | Province |
| 19-Aug-16 | Withdrawal of child labor in Pak Nam Ngam district, quarter I, 2016 | 11,460 | Checked at Province | Province |
| 19-Aug-16 | Withdrawal of child labor in Pak Nam Ngam District II / 2016 | 9,820 | Checked at Province | Province |
| 19-Aug-16 | Withdrawal to work on the implementation of the Maternity Work in Sangthong District, 1st quarter of 2016 | 5,798 | Checked at Province | Province |
| 19-Aug-16 | Withdrawal of the task of setting up a maternity ward in Sangthong district, district II | 5,292 | Checked at Province | Province |
| 19-Aug-16 | Withdrawal to assist construction of Xaysethan Capital Hospital | 4,957 | Checked at Province | Province |
| 2-Sep-16 | Withdrawal for the 8/2016 calibrating staff | 5,750 | Supported | Central |
| 12-Sep-16 | Withdrawal of a quarterly meeting in Champasak | 12,394 | Unliquidated advance | Province |
| 12-Sep-16 | Withdrawal of a quarterly meeting in Khammouane | 19,860 | Checked at Province | Province |
| 12-Sep-16 | Withdrawal of a quarterly meeting in Luang Prabang and Vientiane | 17,900 | Unliquidated advance | Province |
| 21-Sep-16 | Withdrawal of 2 installments for construction of cooling warehouse in Northern Oudomxay Province | 20,000 | Irregular procurement | Province |
| 22-Sep-16 | Withdrawal of the Fund Management Package 2 to 50% for APIS | 11,000 | Inadequate procurement documentation, with ineligible VAT component. | Central |
| 23-Sep-16 | Withdrawing money to a publishing house for a billboard | 49,350 | Unsupported expenditure | Central |
| 29-Sep-16 | Pay Monthly Employees 9/2016 | 3,900 | Supported | Central |
| 29-Sep-16 | Pay Monthly Employees 9/2016 | 1,850 | Unsupported expenditure | Central |
| 29-Sep-16 | To reduce the construction budget of the hospital in Oudomxay (Baby Delivery Room) | 12,121 | Checked at Province | Province |
| 5-Oct-16 | Implementation of mother and child care, first-quarter disease hospital | 11,432 | Checked at Province | Province |
| 5-Oct-16 | Implementation of mother and child care, second-hand disease clinic | 12,073 | Checked at Province | Province |
| 13-Oct-16 | Cooling system in Khammouan | 1,964 | Unsupported expenditure | Province |
| 18-Oct-16 | Follow up and train in the surveillance of the deadly disease in Luangnamtha, Oudomxay, Luangprabang. | 5,441 | Supported | Province |
| 18-Oct-16 | Follow up on the work of Kathi in Oudomxay Province | 3,955 | Supported | Province |
| 18-Oct-16 | Purchase 1 burner burn 30% of value | 8,950 | Irregular procurement | Central |

| Date | Items-HSS Grant Expenditures 2016 | Amount (USD) | Nature | Location |
|-----------|---|----------------|--|----------|
| 18-Oct-16 | Purchase 2 sets of burning utensils 30% of value | 8,950 | Irregular procurement | Central |
| 20-Oct-16 | To train the cool system, create a microchip for provincial and district levels at Khammouan Provincial Offices | 142 | Unsupported expenditure | Province |
| 20-Oct-16 | Training course on Luang Prabang vaccination in central | 443 | Unsupported expenditure | Province |
| 20-Oct-16 | Training in cooling systems in Bolikhamxay province | 3,876 | Checked at Province | Province |
| 20-Oct-16 | Cooling system training in Xaysomboon Province | 10,055 | Unliquidated advance | Province |
| 25-Oct-16 | Making plastic sticks and making a surprise vaccination book 1 pay 30% of the value | 1,920 | Irregular procurement | Central |
| 25-Oct-16 | Training of vaccines, equipment and micro-plan management for health workers in the three districts of Oudomxay | 713 | Supported | Province |
| 25-Oct-16 | Follow up the routine work of mothers and children in Sekong and Attapeu provinces | 2,503 | Supported | Province |
| 25-Oct-16 | Employee Monthly Salary Cali Program 10/2016 | 3,900 | Supported, with ineligible component. | Central |
| 25-Oct-16 | Employee Monthly Salary Cali Program 10/2016 | 1,850 | Unsupported expenditure , with ineligible component. | Central |
| 25-Oct-16 | Centralized staff were injected with flu vaccines for staff in each section of the capital | 1,013 | Supported | Central |
| 25-Oct-16 | Follow the background and formulas for Luangnamtha and Bokeo provinces | 577 | Supported | Province |
| 25-Oct-16 | Follow the usual rounds of disease and flu in Luang Prabang | 693 | Supported | Province |
| 27-Oct-16 | Oudomxay's Department of Public Administration provides cooling system management | 8,475 | Checked at Province | Province |
| 4-Nov-16 | Oils run the monthly management tasks 10/2016 | 467 | Supported | Central |
| 4-Nov-16 | Make Plastic Letters and Slingshots Season 2 Pay 70% of Value | 4,500 | Irregular procurement | Central |
| 4-Nov-16 | Follow-up and training in Sudan-based disease surveillance in Houaphanh and Xieng Khouang | 3,304 | Supported | Province |
| 4-Nov-16 | Followers are encouraged to participate in the visit of Rotarain japan, Vientiane, | 672 | Unsupported expenditure | Province |
| 4-Nov-16 | Oil ceremony awarded 15 REVO cars to 15 provinces including the label | 290 | Supported | Central |
| 14-Nov-16 | Follow up and monitor the budget spending in Sangthong and Pak Nim | 631 | Unsupported expenditure | Province |
| 14-Nov-16 | Follow training on the involvement of individuals at the village and health centers | 303 | Unsupported expenditure | Central |
| 14-Nov-16 | Training in Luang Prabang Disease Prevention Training course in the center of disease prevention | 443 | Supported | Central |
| 25-Nov-16 | Training of vaccines, monitoring and encouraging district and city health centers | 4,995 | Unliquidated advance | Province |
| 30-Nov-16 | Transfer money to Toyota Corporation for 5 REVO pickups | 151,500 | Irregular procurement | Central |
| 30-Nov-16 | Transfer money to the Ministry of Health ITEC to pay the money to Oudomxay Province to implement Mother and Child Labor, 4th quarter of 2015 | 47,160 | Checked at Province | Province |
| 30-Nov-16 | Salary Cali Project Staff 11/2016 | 5,750 | Supported, with ineligible component. | Central |
| 30-Nov-16 | Centers for Disease Prevention and Control, Prevention and Control of Seven Vaccines with Low Reporting Numbers | 22,700 | Supported | Central |
| 6-Dec-16 | Transfer money to Oudomxay Province to implement Maternity and Child Labor, Disease Prevention and Control in Xai, Lai District, Naom District and Quarter 3 Hospital | 31,285 | Checked at Province | Province |
| 21-Dec-16 | Implementation of Mother and Child Works, Tuberculosis Vaccine 3/206, Sangthong and Paknammm | 14,173 | Checked at Province | Province |
| 21-Dec-16 | Employees salary calendar for 12/2016 | 3,900 | Supported, with ineligible component. | Central |
| 21-Dec-16 | Employees salary calendar for 12/2016 | 1,850 | Unsupported expenditure , with ineligible component. | Central |
| 21-Dec-16 | Purchase 5 sets of incinerators with 2 sets | 7,000 | Irregular procurement | Central |
| 21-Dec-16 | Purchase 5 sets of incinerators with 2 sets | 7,000 | Irregular procurement | Central |
| | Total | 731,983 | | |

Table 11 - Sample Expenditure listing of HSS-2017

| Date | Items-HSS Grant Expenditures 2017 | Amount (USD) | Remarks | Location |
|-----------|---|--------------|---------------------------------------|----------|
| 3-Jan-17 | Purchase 4 sets of incinerators 4 sets 4 | 7,000 | Irregular procurement | Central |
| 3-Jan-17 | Purchase 5 sets of incinerators 5 sets 5 | 7,000 | Irregular procurement | Central |
| 5-Jan-17 | Purchase 6 sets of 6 sets of incinerators 6 | 6,717 | Irregular procurement | Central |
| 5-Jan-17 | Purchase 7 complete 7 sets of septic tank 7 | 6,717 | Irregular procurement | Central |
| 23-Jan-17 | Withdrawal of salary for Calvary Project 1/2017 | 5,750 | Supported, with ineligible component. | Central |
| 26-Jan-17 | Transfer money to carry out activities of mother and child, immunization of Oudomxay (microbiology training) | 15,227 | Checked at province | Province |
| 7-Feb-17 | Transfer money to LATANAN TRADING company to push four HINO car insurance companies | 95,000 | Irregular procurement | Central |
| 10-Feb-17 | Transfers to implement the response to Tetanus in Bapar district in Khammouane province | 5,699 | Checked at province | Province |
| 22-Feb-17 | Transfer funds to the lessons learned in Naom district and follow up on the promotion of mother and child tasks in 1st quarter of 2017. | 2,858 | Checked at province | Province |
| 22-Feb-17 | Transfer money to build a guesthouse at Sala Moss Municipality, Bala District, Khammuan Province | 6,211 | Checked at province | Province |
| 22-Feb-17 | Cali Project Staff Salary 2/2017 | 5,750 | Supported, with ineligible component. | Central |
| 23-Feb-17 | Transfer money to baby and child under 5 years free of charge and repair of the cold system in 1st quarter of 2017 in Sangthong and Paknammm districts. | 950 | Checked at province | Province |
| 10-Mar-17 | Withdrawal of the Draft of the Centers for Disease Control in Khammuan Province 13-17 March, 2017 | 3,570 | Supported | Central |
| 20-Mar-17 | Meet the lessons of Khammouane | 2,100 | Checked at province | Province |
| 20-Mar-17 | The NMSP and village chiefs in Khammouane | 3,398 | Checked at province | Province |
| 20-Mar-17 | Follow the town and the city health center Khammouane | 938 | Checked at province | Province |
| 20-Mar-17 | Transfer funds to Khammouane to organize the microbiology program for the Sangkats of Somme, Buala and Narathiwat. | 12,953 | Checked at province | Province |
| 22-Mar-17 | Hospital injection service in Oudomxay district, Quarter 4/2016 | 133 | Checked at province | Province |
| 22-Mar-17 | The birth rate of the hospital in Oudomxay District, Quarter 4/2016 | 10,876 | Checked at province | Province |
| 22-Mar-17 | Hospital budget in Oudomxay district, Quarter 4/2016 | 1,014 | Checked at province | Province |
| 22-Mar-17 | Budget for children under 5 years of hospital in Oudomxay, Quarter 4/2016 | 4,728 | Checked at province | Province |
| 22-Mar-17 | Oudomxay attended the meeting in 3 districts of 1/2017 | 2,375 | Checked at province | Province |
| 22-Mar-17 | Oudomxay District tracks District 1/2017 | 710 | Checked at province | Province |
| 22-Mar-17 | Vaccine transportation to 6 district clinics District 1/2017 | 976 | Checked at province | Province |
| 22-Mar-17 | Initial injection of the district of Oudomxay province, 4/2016 | 4,494 | Checked at province | Province |
| 22-Mar-17 | The cost of traveling in Dai Chai district, Oudomxay district, Quarter 4/2016 | 355 | Checked at province | Province |
| 22-Mar-17 | The birth rate of the district of Oudomxay District, Quarter 4/2016 | 1,054 | Checked at province | Province |
| 22-Mar-17 | Quarterly deposit fund in Oudomxay district, Quarter 4/2016 | 1,510 | Checked at province | Province |
| 22-Mar-17 | Child under 5 years of hospital in Chai district, Oudomxay province | 1,136 | Checked at province | Province |
| 22-Mar-17 | The seminar was held in Quarter 4/2016 | 2,836 | Checked at province | Province |
| 22-Mar-17 | Transportation of equipment and medicine to Health Center 7, Center of Quarter 4/2017 | 682 | Checked at province | Province |
| 22-Mar-17 | Follow Health Center 7 Center of Quarter 4/2016 | 756 | Checked at province | Province |
| 22-Mar-17 | Nodong Disease Services in Oudomxay Province, Quarter 4/2016 | 658 | Checked at province | Province |
| 22-Mar-17 | The cost of traveling in Nam Dot district, Oudomxay province, 4/2016 | 125 | Checked at province | Province |
| 22-Mar-17 | The birth budget is free for Naom District, Oudomxay District, Quarter 4/2016 | 2,694 | Checked at province | Province |
| 22-Mar-17 | Local donation of Na Na District, Oudomxay Province, Quarter 4/2016 | 1,918 | Checked at province | Province |
| 22-Mar-17 | Children under 5 years of hospital in Naom District, Oudomxay Province | 2,419 | Checked at province | Province |
| 22-Mar-17 | Vaccination and vaccination equipment for Health Center 10, Center 1/2017, Namoma district | 657 | Checked at province | Province |
| 22-Mar-17 | Shuttle service in Muang district, Oudomxay district, Quarter 4/2016 | 941 | Checked at province | Province |
| 22-Mar-17 | Budget free delivery of the district in Oudomxay district, Quarter 4/2016 | 1,810 | Checked at province | Province |
| 22-Mar-17 | The budget of the district-funded district of Oudomxay Province, Quarter 4/2016 | 418 | Checked at province | Province |

| Date | Items-HSS Grant Expenditures 2017 | Amount (USD) | Remarks | Location |
|-----------|--|--------------|---------------------------------------|----------|
| 22-Mar-17 | Child under 5 years of hospital in Muang district, Oudomxay province | 1,148 | Checked at province | Province |
| 22-Mar-17 | Lessons learned from District 1/2017 | 2,032 | Checked at province | Province |
| 22-Mar-17 | Transportation of vaccines and equipment to Health Center 5 Center 1/2017 District | 347 | Checked at province | Province |
| 22-Mar-17 | Follow Health Center 5 Center of District 4/2016 | 417 | Checked at province | Province |
| 22-Mar-17 | Salary worker salary March 3/2017 | 5,750 | Supported, with ineligible component. | Central |
| 22-Mar-17 | Pham Ngum Immunization Service in Quarter 4/2016 | 1,685 | Checked at province | Province |
| 22-Mar-17 | The cost of medical treatment in Pak Nim district in Quarter 4/2016 | 165 | Checked at province | Province |
| 22-Mar-17 | Budget free birth in Paknamminh city, Quarter 4/2016 | 2,049 | Checked at province | Province |
| 22-Mar-17 | Quarter 4/2016 in the city of Pak Nong district | 1,327 | Checked at province | Province |
| 22-Mar-17 | Children under 5 years of hospital in Pak Nim district, Quarter 4/2016 | 2,833 | Checked at province | Province |
| 22-Mar-17 | Vientiane Health Promotion Service in Quarter 4/2016 | 851 | Checked at province | Province |
| 22-Mar-17 | The cost of medical treatment in the district of Sangthong in Quarter 4/2016 | 136 | Checked at province | Province |
| 22-Mar-17 | Budget free birth in Paknamminh city, Quarter 4/2016 | 1,922 | Checked at province | Province |
| 22-Mar-17 | District 4 Quarter of Vientiane Capital, Quarter 4/2016 | 906 | Checked at province | Province |
| 22-Mar-17 | Children under 5 years of hospital stay in Sangthong district, Quarter 4/2016 | 1,453 | Checked at province | Province |
| 23-Mar-17 | The training of individual education for individuals in 03 provinces and 10 districts | 1,769 | Unsupported expenditure | Central |
| 24-Mar-17 | Transfer funds to medical schools to open micro-health training workshop at Xaysetha and Muang district, Attapue province. | 4,149 | Supported | Province |
| 27-Mar-17 | Transfer fund to Xaysiomboun Province to rebuild the health service room in Longcheng district | 26,000 | Irregular procurement | Province |
| 10-Apr-17 | Salary Cali Staff 04/2017 | 5,750 | Supported, with ineligible component. | Central |
| 24-Apr-17 | The Disease Prevention Program participates in a cartoon cartoon demonstration in Bangkok, Thailand | 1,980 | Supported | Central |
| 24-Apr-17 | Transfer money to Uyen buyer to buy 100 refrigerator (MK144,204) | 87,878 | Supported | Central |
| 9-May-17 | Transferring money around the campus around 5th district in Quarter 2 of Oudomxay and following up on the second quarter of mother and child work. | 11,785 | Checked at province | Province |
| 11-May-17 | Transfer money to Boryan district, Bolikhamxay province, to hold a meeting of the Head of Sichuan and to attend the training | 4,654 | Checked at province | Province |
| 11-May-17 | Transferring money to Borykal District, Bolikhamxay Province, Lao People's Democratic Republic, Lao People's Democratic Republic | 2,631 | Checked at province | Province |
| 19-May-17 | Monthly Salary Cali Staff 5/2017 | 5,750 | Supported, with ineligible component. | Central |
| 30-May-17 | Transferring budget for Maternal and Child Care, 1st I / 201 Disease Vaccine Hospital in Oudomxay | 13,957 | Checked at province | Province |
| 30-May-17 | Transferring budget for Maternal and Child Health, I / 2017 Prevention of Infectious Diseases in Muang District, Oudomxay Province | 4,968 | Checked at province | Province |
| 30-May-17 | Transferring budget for Maternal and Child Health, I / 2017 Disease Prevention and Control in Namong District, Oudomxay Province | 10,081 | Checked at province | Province |
| 30-May-17 | Implementation of the Maternal and Child Health Implementation Plan, 1st Quarter I / 2017 Disease Prevention and Control in Oudomxay Province | 5,522 | Checked at province | Province |
| 30-May-17 | Transfer funds to 6 medical supplies for healthcare in Saphan Namkam district, Xayabour district, Khammouane province. | 2,155 | Checked at province | Province |
| 29-May-17 | Transfer funds to Shandong Province around Khammouane District, Khammuan District, Khammuan Province | 1,270 | Checked at province | Province |
| 29-May-17 | Transfer money to the province to develop microcaps and manage the cool system in Houaphanh Province | 6,988 | Unsupported expenditure | Province |
| 29-May-17 | Transfer money to implement child birth, deposit, injection, 5 year old child under I / 2017, and the city to follow up at 4 San Sala, Sangthong district, Vientiane Capital. | 5,918 | Checked at province | Province |
| 29-May-17 | Transferring money for implementation of mother and child care activities, 1st quarter of 2017 in Ho Chi Minh City | 8,159 | Checked at province | Province |
| 2-Jun-17 | Vocational training is underway in 5 districts of Oudomxay | 1,030 | Unsupported expenditure | Central |
| 2-Jun-17 | Central technical training helps the province to develop microcapsulation plan and to provide cool system to the city, health center in Samui, Hue Township, Houaphanh Province. | 2,044 | Supported | Central |
| 2-Jun-17 | Central technical training helps the province to develop microcapsulation plan and to provide cool system to the city, health center in Samui, Hue Township, Houaphanh Province. | 336 | Unsupported expenditure | Central |
| 2-Jun-17 | Follow up the promotion of mothers and children in Xaysomboun Province | 1,325 | Supported | Central |
| 6-Jun-17 | Follow up on the injection work in Phongsaly province and inspect the equipment for the Office of Oudomxay Province on 10-18 June, 2017. | 914 | Unsupported expenditure | Central |

| Date | Items-HSS Grant Expenditures 2017 | Amount (USD) | Remarks | Location |
|-----------|---|--------------|---------------------------------------|----------|
| 6-Jun-17 | Participate in a microcosmic workshop in 4 districts of Vilabouly, Phompong, Aaphan, Atsaphang district, Savannakhet province. | 1,063 | Unsupported expenditure | Central |
| 6-Jun-17 | Organize a meeting to select the National Commission for Disease Prevention and Control (NITAG) in Lao PDR | 1,473 | Unsupported expenditure | Central |
| 6-Jun-17 | Organizing a draft law on disease prevention to the Ministry of Health at Khanh Hoa on 8/6/2017 | 1,409 | Unsupported expenditure | Central |
| 6-Jun-17 | Transfer funds to carry out vaccination activities in 5 districts of Xaysomboun Province | 6,930 | Unsupported expenditure | Province |
| 6-Jun-17 | Transfer funds to the capital to monitor and encourage the birth of children under 5 years free of charge and follow the cool system in Sangthong and Kim Ngum district, 2nd quarter of 2017. | 987 | Checked at province | Province |
| 6-Jun-17 | Center for Microbiology Training and Management of Cooling Systems in Attapeu Province on 8-10-6 / 2017 | 1,071 | Unsupported expenditure | Central |
| 9-Jun-17 | Center for Microbiology Training and Cooling System Management in Vientiane Province on 18-24 June, 2017 | 1,101 | Supported | Central |
| 9-Jun-17 | Follow up on injection work in Sintong and Pak Nim district, 14-17 June, 2017 | 458 | Supported | Central |
| 9-Jun-17 | Follow up on injection work in Sintong and Pak Nim district, 14-17 June, 2017 | 34 | Unsupported expenditure | Central |
| 9-Jun-17 | Delivery of 40 motorbikes (HONDA WAVE 100) to New Jeep Cheng Company | 43,000 | Irregular procurement | Central |
| 12-Jun-17 | Transfer funds to Xishinbanh Province to organize provincial and district campaigns | 1,840 | Unliquidated advance | Province |
| 9-Jun-17 | Transfer money to Huaphanh Province to post vaccination activities around the provincial and district levels and follow the 10 townships. | 17,464 | Unliquidated advance | Province |
| 6-Jun-17 | Transfer funds to Attapeu Province to establish a plan and manage the cooling system for the city and health centers in San Sai district, Samakkiyai district, Mueang Phouwong district. | 12,760 | Unliquidated advance | Province |
| 9-Jun-17 | Transfer money to Vientiane province to create a plan and manage the cold system for the city and health centers in Vangvieng and Klaing districts. | 10,037 | Supported | Province |
| 12-Jun-17 | Transfer money to rebuild the city's shady and shady districts of Xaybouathong Province | 20,000 | Irregular procurement | Province |
| 21-Jun-17 | The budget for the province to monitor the vaccination work in 3 districts of Luangnamtha province | 9,629 | Supported | Province |
| 21-Jun-17 | Salary Cali Staff Month 6/2017 | 5,750 | Supported, with ineligible component. | Central |
| 28-Jun-17 | Transferring money to Khammouane program for HIV / AIDS program in Thakhek, Nong Kha, Mahasarak, Sebongfai, Hinboun and Khunkha districts. | 20,825 | Checked at province | Province |
| 10-Jul-17 | Vientiane Capital transferred Vientiane to Vientiane Capital to transfer money to Vientiane Capital to carry out vaccination campaigns around Toc Binh and provinces and cities in three districts. | 6,460 | Checked at province | Province |
| 10-Jul-17 | The Bolikhamxai Annual Meeting | 2,626 | Checked at province | Province |
| 10-Jul-17 | Transfer funds to Bolikhamxay Province to hold a workshop on immunization and follow up on encouraging the city and health centers. | 1,692 | Checked at province | Province |
| 28-Jun-17 | Withdrawing money to Savannakhet to develop a vaccination plan in Vilabouly, Phin | 9,110 | Unsupported expenditure | Central |
| 28-Jun-17 | Withdrawing money to Savannakhet to organize the development of a vaccination plan in the city of Asphan, Orch Phang Thong district. | 8,717 | Supported | Central |
| 21-Jul-17 | Withdrawing money for school-based vocational education programs to follow up on scholarly work Counselors trained in Bolikhamxay, Xieng Khuang | 3,247 | Supported | Central |
| 25-Jul-17 | Withdrawal to salary workers on 7/2017 | 5,750 | Supported, with ineligible component. | Central |
| 28-Jul-17 | Transfer money to implement the third quarter of 2017 of Xayabour district, Khammouane province | 6,398 | Checked at province | Province |
| 28-Jul-17 | Fund raising activities of Quarter I and Trieu II / 2017 of Xayaboury District, Khammouane Province | 12,637 | Checked at province | Province |
| 9-Aug-17 | Transfer money to Bolikhamxay District, Bolikhamxay Province, and post a follow-up call. | 3,748 | Checked at province | Province |
| 11-Aug-17 | Transfer money to Oudomxay Province to send vaccines to Phang Nga, Luangnamtha, Bokeo and 6. Oudomxay Province | 1,540 | Checked at province | Province |
| 17-Aug-17 | Transfer money to the capital to monitor the work of mothers and children, vaccination in the third quarter of 2017 | 1,616 | Checked at province | Province |
| 18-Aug-17 | Withdrawal for centralized vaccination and follow-up on provincial and district micro-health training in the use of caloric funds | 2,700 | Supported | Central |
| 18-Aug-17 | Withdrawal of salary for Calvary Project 08/2017 | 5,750 | Supported, with ineligible component. | Central |
| 13-Sep-17 | Withdrawal of the Workshop on Prevention of Diseases for National Assembly Members and Provincial Council Members September 16, 2017 | 8,247 | Supported | Central |
| 19-Sep-17 | Withdrawal of salary for Calvary Project Manager 09/2017 | 5,750 | Supported, with ineligible component. | Central |
| 16-Oct-17 | Withdrawing funds to provide the central medical team with follow-up on encouraging vaccines in Kaowoudom district, Vientiane province. | 1,294 | Unsupported expenditure | Central |
| 17-Oct-17 | Transfer money to Khammouan Public Health Department for shaving activities and follow the quarter III, 2017 of Xayaboury District. | 1,995 | Checked at province | Province |
| 19-Oct-17 | Withdrawing funds for the Ministry of Health to follow up vaccination campaigns (IPV) in Vientiane and Bolikhamxay provinces. | 1,044 | Supported | Central |
| 19-Oct-17 | Withdrawing funds for the Ministry of Health to follow up vaccination campaigns (IPV) in Vientiane and Bolikhamxay provinces. | 178 | Unsupported expenditure | Central |
| 19-Oct-17 | Withdrawal of vaccines for IPV in Xishinboun and Bolikhamxay provinces. | 1,400 | Supported | Central |

| Date | Items-HSS Grant Expenditures 2017 | Amount (USD) | Remarks | Location |
|-----------|---|----------------|---------------------------------------|----------|
| 19-Oct-17 | Withdrawal of vaccines for IPV in Xishinboun and Bolikhamxay provinces. | 71 | Unsupported expenditure | Central |
| 20-Oct-17 | Transferring money for the implementation of mother and child care, secondhand vaccination, 2017 in Pak Nim district, Vientiane Capital. | 8,900 | Checked at province | Province |
| 20-Oct-17 | Transfer funds to the Department of Public Health of Bolikhamxay Province to conduct surveillance, investigation, and case study in 3 districts. | 9,421 | Checked at province | Province |
| 20-Oct-17 | Transferring money for the implementation of maternal and child care, secondhand vaccination, 2017 in Muang district, Oudomxay province. | 5,507 | Checked at province | Province |
| 20-Oct-17 | Transferring money for the implementation of Maternity and Child Services, 2nd and 2017 Diseases of Hospitals of Oudomxay | 11,058 | Checked at province | Province |
| 20-Oct-17 | Transferring money for the implementation of mother and child care, second hand vaccination, 2017 of Chai District, Oudomxay Province. | 6,131 | Checked at province | Province |
| 20-Oct-17 | Transferring money for the implementation of Maternal and Child Labor, Second-hand disease vaccination, 2017 of Nam Bo district, Oudomxay province. | 11,834 | Checked at province | Province |
| 20-Oct-17 | Transferring money for the implementation of Maternity and Child Services, 2nd Quarter II, 2017 in Sangthong District, Vientiane. | 6,517 | Unsupported expenditure | Province |
| 20-Oct-17 | Withdrawing funds for vaccination programs to assist provinces in clarifying and monitoring IPV vaccination in Chaiyomboon province | 634 | Supported | Central |
| 20-Oct-17 | Withdrawing funds for vaccination programs to assist provinces in clarifying and monitoring IPV vaccination in Chaiyomboon province | 769 | Unsupported expenditure | Central |
| 20-Oct-17 | Withdrawing funds for the Disease Prevention Program and the Institute of Diseases in the Armed Forces (IPV) in Chaiyomboon Province | 1,528 | Unsupported expenditure | Central |
| 20-Oct-17 | Withdrawing money from the Women and Children Health and Welfare Office (IPV) in Xieng Khuang | 1,208 | Unsupported expenditure | Central |
| 20-Oct-17 | Withdrawing funds to the program authorities to vaccinate routine vaccines to the northern provinces, central provinces and southern provinces | 1,593 | Unsupported expenditure | Central |
| 23-Oct-17 | Transfer money to the Health Department of the Capital to organize a meeting in Sangthong district and to follow up on injection work in Sangthong District. | 6,898 | Checked at province | Province |
| 23-Oct-17 | Transfer money to Vientiane province to train provincial and district health centers in Viengkham district, Thakham district, Phonhon district, Kaeo Oudom district, Phung district, Muang district and Sha Kham. | 12,486 | Checked at province | Province |
| 23-Oct-17 | Withdrawal of the Deputy Prime Minister of the Lao People's Democratic Republic (IPV) in Bolikhamxay | 1,000 | Unsupported expenditure | Central |
| 7-Nov-17 | Withdrawal Caled Project Staff (GAVI-HSS) monthly 10/2017 | 5,750 | Supported | Central |
| 7-Nov-17 | Transfer money to Bolikhamxay Province to check the compatibility of provincial and municipal health information | 3,107 | Checked at province | Province |
| 15-Nov-17 | Transfer money to the Public Administration Department for the Town Hall Office to repair public health clinic | 2,225 | Checked at province | Province |
| 15-Nov-17 | Withdrawal of mobile computing to the Public Health Department of Sangthong District Office, Pak Nam Ngum District, Number 4 | 2,240 | Supported | Central |
| 20-Nov-17 | Transferring money for the implementation of mother and child care, quarter III.2017 injection of Nam Bo district, Oudomxay province. | 9,943 | Checked at province | Province |
| 21-Nov-17 | Transferring money for the implementation of mother and child care, quarter III.2017 vaccination of Chai district, Oudomxay province | 6,610 | Checked at province | Province |
| 24-Nov-17 | Transferring money for implementation of maternity and child care, quarter III III of 2012 in Muang district, Oudomxay province. | 6,310 | Checked at province | Province |
| 29-Nov-17 | Withdrawal of the Oil Spill Running Project Management Monthly 10/2017 | 688 | Supported | Central |
| 23-Nov-17 | Transfer funds to the Diagnostic Department of Xaysomboun Province to implement IPV vaccination in 5 districts. | 15,125 | Unliquidated advance | Province |
| 29-Nov-17 | Withdrawal of Calvary Project Staff (GAVI-HSS) on 11/2017 | 5,750 | Supported | Central |
| 8-Dec-17 | Transferring money for the implementation of Maternity and Child Services, 3/2017 Disease Prevention and Control of Sangthong District, Vientiane Capital | 5,775 | Checked at province | Province |
| 8-Dec-17 | Transferring money for the implementation of mother and child care, 3/2017 disease vaccination in Pak Nim district, Vientiane Capital. | 7,860 | Checked at province | Province |
| 8-Dec-17 | Transfer funds to the Vientiane Public Health Department to monitor, refurbish and transport vaccines as well as check the vaccines in the refrigerator of 09 capital city. | 1,560 | Checked at province | Province |
| 12-Dec-17 | Transfer money to the Internet in the Bolikhamxai Prevention Clinic | 290 | Checked at province | Province |
| 12-Dec-17 | Transferring money to a clinic in Quarter 4.2017 Borikham district, Borikhamxay province | 2,815 | Checked at province | Province |
| 12-Dec-17 | Transferring microcredit programs at district level, Sector 4, Borikhamxay province | 9,482 | Checked at province | Province |
| 12-Dec-17 | Transfer money to rebuild the rebuilding clinic of Sala Huay Kuo district, Bolikhamxai province. | 7,830 | Checked at province | Province |
| 12-Dec-17 | Transferring money to a clinic in Quarter 4, 2017, Xayabour District, Khammuan Province | 1,292 | Checked at province | Province |
| 12-Dec-17 | Transfer money to organizing meeting of 2 provinces, districts of 10 districts of Khammouan province | 17,227 | Checked at province | Province |
| 12-Dec-17 | Transfer money to rebuild the clinic of the hospital in Xayabour district, Khammuan province | 10,000 | Checked at province | Province |
| 27-Dec-17 | To reduce the cost of procurement of computers to the Department of Health, injection programs, the National Assembly Law, the National Front for National Construction. | 4,700 | Supported | Central |
| 27-Dec-17 | Withdrawal of salary for calender project, 12/2017 | 5,750 | Supported, with ineligible component. | Central |
| | Total | 938,762 | | |

Table 12 - Sample expenditure listing of JE-Campaign

| Date | Items- JE Campaign Expenditures | Exp (\$) | Remarks | Location |
|-----------|--------------------------------------|----------------|-------------------------|----------|
| 7-Apr-15 | Vientiane Capital | 6,970 | Supported | Province |
| 23-Mar-15 | Vientiane Province | 10,101 | Supported | Province |
| 30-Mar-15 | Bolikhamxay Province | 7,871 | Supported | Province |
| 23-Mar-15 | Khammouane Province | 13,100 | Supported | Province |
| 23-Mar-15 | Savannakhet Province | 22,040 | Supported | Province |
| 23-Mar-15 | Saravanh Province | 11,218 | Supported | Province |
| 30-Mar-15 | Sekong Province | 4,838 | Supported | Province |
| 23-Mar-15 | Champasack Province | 11,432 | Supported | Province |
| 23-Mar-15 | Champasack Province | 21 | Unsupported expenditure | Province |
| 30-Mar-15 | Attapeu Province | 6,194 | Supported | Province |
| 23-Mar-15 | Xaysomboun Province | 2,846 | Unliquidated advance | Province |
| 17-Mar-15 | MCHC (Central and Provincial level) | 28,500 | Unsupported expenditure | Central |
| 17-Mar-15 | MCHC assist provincial | 9,316 | Supported | Central |
| 17-Mar-15 | MCHC assist provincial | 339 | Unsupported expenditure | Central |
| 30-Mar-15 | MCHC assist provincial (add more) | 2,268 | Unsupported expenditure | Central |
| 7-Apr-15 | MCHC assist provincial (add more) | 2,270 | Unsupported expenditure | Central |
| 30-Mar-15 | Luanching JE campaign | 16,075 | Supported | Central |
| 7-Apr-15 | Vientiane Capital Luanching | 1,378 | Unsupported expenditure | Province |
| 7-Apr-15 | Opening ceremony (GAVI-Genava) | 8,348 | Unsupported expenditure | Central |
| 7-Apr-15 | Printing for form | 94,353 | Irregular procurement | Central |
| 7-Apr-15 | JE campaign Banner | 14,100 | Irregular procurement | Central |
| 7-Apr-15 | JE campaign poster | 9,351 | Irregular procurement | Central |
| 7-Apr-15 | JE campaign Banner for Luanching | 1,183 | Supported | Central |
| 10-Apr-15 | Vientiane Capital | 69,007 | Supported | Province |
| 10-Apr-15 | Vientiane Province | 43,266 | Supported | Province |
| 10-Apr-15 | Bolikhamxay Province | 30,076 | Supported | Province |
| 10-Apr-15 | Khammouane Province | 43,208 | Supported | Province |
| 10-Apr-15 | Savannakhet Province | 80,836 | Supported | Province |
| 10-Apr-15 | Saravanh Province | 44,343 | Supported | Province |
| 10-Apr-15 | Sekong Province | 22,394 | Supported | Province |
| 10-Apr-15 | Champasack Province | 61,828 | Supported | Province |
| 10-Apr-15 | Attapeu Province | 20,891 | Supported | Province |
| 10-Apr-15 | Xaysomboun Province | 11,140 | Supported | Province |
| 20-Apr-15 | MoH supervision | 6,767 | Unsupported expenditure | Central |
| 20-Apr-15 | MCHC supervision | 14,088 | Supported | Central |
| 20-Apr-15 | MCHC supervision | 1,568 | Unsupported expenditure | Central |
| 20-Apr-15 | NITAG supervision | 7,663 | Unsupported expenditure | Central |
| 20-Apr-15 | MCHC Data entry | 425 | Unsupported expenditure | Central |
| 22-Apr-15 | Department of Education 18 provinces | 10,228 | Supported | Central |
| 22-Apr-15 | Department of Education 18 provinces | 12,899 | Unsupported expenditure | Central |
| 5-May-15 | MCHC supervision (add more) | 2,214 | Unsupported expenditure | Central |
| 11-May-15 | MCHC supervision (add more) | 2,618 | Unsupported expenditure | Central |
| | Total | 769,571 | | |

Table 13 - Sample expenditure listing of JE-Campaign – Leftover

| Date | Item - JE Campaign Grant Expenditures (Leftover) | Exp US\$ | Remarks |
|-----------|---|-----------|--|
| 30-Mar-15 | Cheque Withdrawal BY MR HONGKHAM TEL: 23010349 CHN AU 1377229 DD 24/03/2015 09:37117 | 1,484.00 | Salary unsupported, with ineligible component. |
| 6-Apr-15 | 10 EXC 7.002*8084 PAY TO MR BOUAVANH 22259486 16:53:46 | 7,002.00 | Irregular |
| 7-Apr-15 | TRF CH AU 1377221 DD 23/03/2015 MCH CENTER (EPI) BY MR BOUAVANH TEL: 0202225948 13:46126 | 20,000.00 | Irregular procurement |
| 5-May-15 | AU1518528 DD 04.05.2015 FR010110100611650001MCH CENTER (EPI) TRF TO: 010110000175259001DEP OF PUBLICS HEALTH V.T MUNICIPAL BY BOUAVANH T 59082554 14:05:47 | 12,559.00 | Supported |
| 5-May-15 | AU1518529 DD 04.05.2015 FR 010110100611650001 MCH TRF TO: mwcunaiumeojijij u/r 0403 oo 2201100 19 11 00004263/APB VIENGTIANE PROVINCE BY BOUAVANH T 59082554 Ref: 1518529 14:09:41 | 15,277.00 | Supported |
| 7-May-15 | CH NO AU 1518531 DD 06/05/2015 PAY TO Mr BOUAVANH BOUALIVANH ID 01-0227572 TEL: 22259486 09:16:50 | 1,530.00 | Supported |
| 11-May-15 | CASH CH1518533 D8/5/15 MR BOUAVANH TEL:59082554 15:01:24 | 1,888.00 | Salary unsupported, with ineligible component. |
| 13-May-15 | FROM /010110100611650001 MCH CENTER (EPI) B WATNAK M SISATTANAK VTC TO /0403002201100191100004263 PHA NEK SA THA LA NA SOUK KEANG VIENG CHAN@AGPBLALAXX FOR /AU1518534 DD 11/05/2015 TRF TO APB BY MR BOUAVAN 59082554 : AMT EQUIV 09:51:53 | 5,665.00 | Supported |
| 13-May-15 | AU1518535 DD 11/05/2015 TRF MCH CENTER (EPI) TO 010110000175259001 DEP OF PUBLICS HEALTH V.T MUNICIPAL BY MR BOUAVANH 59082554 09:56:17 | 4,213.00 | Supported |
| 13-May-15 | AU1518536 D: 11/5/2015 PAY TO Mr BUAVANH BUALIVANH 01-0227572 TEL: 59082554 10:01:26 | 13,871.00 | Irregular |
| 13-May-15 | AU1518537 D: 11/5/2015 PAY TO Mr BUAVANH BUALIVANH 01-0227572 TEL: 59082554 10:01:39 | 13,420.00 | Unsupported expenditure |
| 13-May-15 | AU1518538 DD 11/05/2015 TRF MCH CENTER (EPI) TO 130110000377146001 DEPARTMENT OF PUBLIC HEALTH OF XIEN BY MR BOUAVANH 59082554 10:01:44 | 9,517.00 | Irregular |
| 14-May-15 | TRF CH1404523 D4/5/15 010110100391105001GAVI (EPI) TO010110100611650001MCH CENTER (EPI) BY MR BOUAVANH TEL:59082534 15:36:48 | - | |
| 18-May-15 | 10 EXC USD TO LAK BY MR BOUAVANH BOUALIVAN ID 01-0227572 AU 1518539 DD 11/05/2015 10:18:56 | 3,001.00 | Supported |
| 18-May-15 | 10 EXC USD TO LAK BY MR 14.064.00 0.00 411.546 00 BOUAVANH BOUALIVAN ID 01- 0227572 AU 1518540 DD 13/05/2015 TEL 020 59082554 14:28:20 | 14,064.00 | Irregular procurement |
| 25-May-15 | 10 EXC USD TO LAK AU 1518546 DD 3,220 00 0 00 408.326(H) 20/05/2015 BY MR BOUAVAN BOUALIVAN TEL 020 59082554 14:03:28 | 3,220.00 | Unsupported expenditure |
| 29-May-15 | Cheque Withdrawal BY MR 250.00 j 0 00 407.267 00 BUAVANH TEL: 59082554 CHN AU 1518501 DD 26/05/2015 09:45:48 | 250.00 | Unsupported expenditure |
| 29-May-15 | FROM MCH CENTER (EPI 1.884 00 v ⁰⁰⁰ 394,890 00 010110100611650001 BY MR BUAVANH TEL: 59082554 CHN AU 1518502 DD 26/05/2015 09:50:37 | 1,884.00 | Salary unsupported, with ineligible component. |
| 2-Jun-15 | AU1518503 D: 29/5/2015 PAY TO Mr BUAVANH BUALIVANH 01-0227572 TEL: 59082554 13:49:01 | 5,500.00 | Unliquidated advance |
| 2-Jun-15 | AU1518504 D: 02/6/2015 PAY TO Mr BUAVANH BUALIVANH 01-0227572 TEL: 59082554 13:51:35 | 553.00 | Unsupported expenditure |
| 5-Jun-15 | Cheque Withdrawal BY MR BUAVANH TEL: 59082554 CHN AU1518507 DD 02/06/2015 10:16:36 | 1,800.00 | Salary unsupported, with ineligible component. |
| 5-Jun-15 | Cheque Withdrawal BY MR BUAVANH TEL: 59082554 CHN AU1518509 DD 03/6/2015 10.20.29 | 10,844.00 | Unsupported expenditure |
| 16-Jun-15 | CASH OUT FROM CHN AU1518511 DD 15/06/2015 FROM MCH CENTER (EPI) 010110100611650001 BY MR BUAVANH TEL 59082554 12:34:44 | 1,879.00 | Salary unsupported |
| 18-Jun-15 | CASH CH1518513 D18/6/15 MR BOUAVANH TEL:59082554 14:37:20 | 873.00 | Unsupported expenditure |
| 18-Jun-15 | CASHC H1518512 D18/6/15 MR BOUAVANH TEL59082554 14:39:25 | 3,422.00 | Unsupported expenditure |
| 18-Jun-15 | CASHC H1518514 D18/5/15 MR BOUAVANH TEL59082554 14:43:46 | 6,130.00 | Supported |
| 22-Jun-15 | CH NO AU 1518516 DD 22/06/2015 V PAY TO Mr BOUAVANH BOUALIVANH TEL: 59082554 ID 01-0227572 11:26:50 | 3,708.00 | Unsupported expenditure |
| 9-Jul-15 | TRF CH1518521 D6/7/15 010110100611650001 MCH CENTER (EPI) TO 150110000380597001 PROVINCIAL HEALTH DEPARTMENT BY MR BOUAVANH TEL:59082554 13:03:50 | 1,649.00 | Salary unsupported, with ineligible component. |

| Date | Item - JE Campaign Grant Expenditures (Leftover) | Exp US\$ | Remarks |
|-----------|--|-----------|--|
| 9-Jul-15 | CASHC H1518520 D9/7/15 PAY MR BOUAVANH TEL:59082554 13:21:44 | 8,562.00 | Supported |
| 14-Jul-15 | AU1518519 D: 6/7/2015 PAY TO Mr BOUAVANH BOUALIVANH 59082554 ID: 01-0227572 14:31:38 | 3,307.00 | Unsupported expenditure |
| 15-Jul-15 | AU1518524 D: 14/7/2015 PAY TO BOUAVANH BOUALIVANH 01-0227572 TEL: 59082554 11:37:33 | 919.00 | Supported |
| 15-Jul-15 | ππ | 2,752.00 | Supported |
| 15-Jul-15 | AU1518523 D. 13/7/2015 PAY TO Mr BOUAVAN BOUALIVANH 01-0227572 TEL 59082554 11:53:55 | 1,227.00 | Supported |
| 3-Aug-15 | 12 MR BOUAVANH 010110100611650001 MCH CENTER (EPI) 1877USD*8191 TO LAK TL 59082554 1040 49 | 1,877.00 | Salary unsupported, with ineligible component. |
| 12-Aug-15 | AU1536807/DD.10.8.2015 010110100611650001 MCH CENTER (EPI) TO 040110000047833001PROVINCIAL HEALTH DEPT OF CHAMPASAK BY MR. BOUAVANH 02059082554 15:2346 | 11,824.00 | Unliquidated advance |
| 12-Aug-15 | Cheque Withdrawal CASH AU1536809/DD. 10.8.2015 MR. BOUAVANH 02059082554 15:24 33 | 5,810.00 | Unsupported expenditure |
| 10-Aug-15 | AU 1536813 DD 13/8/15 PAYTO MR BUAVANH BUALIVANH TL 59082554 09:35 54 | 4,614.00 | Unsupported expenditure |
| 21-Aug-15 | CASH CHN:AU1536814 DD 09:23 20 | 8,262.00 | Unsupported expenditure |
| 21-Aug-15 | CASH CHN:AU1536815 DD18/08/2015 AC010110100611650001 MR BOUAVANH 02059082554 09 25 55 | 2,910.00 | Unsupported expenditure |
| 9-Sep-15 | 10.CHN:AU 1536816 DD08/09/2015 AC010110100611650001 MR | 1,866.00 | Salary unsupported, with ineligible component. |
| 23-Sep-15 | AU1536819 D 18/9/2015 PAY TO Mr BOUAVANH BOUALIVANH 01-0227572 TEL: 59082554 10:20:15 | 1,874.00 | Salary unsupported, with ineligible component. |
| 1-Oct-15 | AK-1536820 DD 23.09.2015 PAY MR BOUAVANH BOUALIVANH TEL 59082554 13:31:31 | 1,870.00 | Salary unsupported, with ineligible component. |
| 29-Oct-15 | AU1536824 0:27/10/2015 PAY TO Mr BOUAVANH BOUALIVANH 59082554 10:10.14 | 1,871.00 | Salary unsupported, with ineligible component. |
| 6-Nov-15 | TRF AU 1536825 DD 6/11/15010110100611650001 MCH CENTER (EPI) TO090110100395016001 LAO TOYOTA SERVICE CO., LTD BY MR HONGKHAM PHILALOM TL 59888739 14:57 26 | 6,000.00 | Unsupported expenditure |
| 1-Dec-15 | AU 1626601 DD 27/11/15 PAY TO MR BUAVANH TL 59082554 14:53:53 | 1,870.00 | Salary unsupported, with ineligible component. |
| 1-Dec-15 | AU1626602 DD 30/11/15 PAY TO MR BUAVANH TL 59082554 14:57:14 | 1,800.00 | Salary unsupported, with ineligible component. |
| 7-Jan-16 | CASH AU1626604 DD 04.01.2016 PAY TO MR BOUAVANH 02059082554 11:1142 | 500.00 | Unsupported expenditure |
| 7-Jan-16 | CASH AU1626603 DD04.01.2016 PAY TO MR BOUAVANH BOUALIVANH02059082554 11:13:35 | 1,870.00 | Salary unsupported, with ineligible component. |
| 9-Feb-16 | Cheque Withdrawal CHN AU16626606 DD05/02/2016 PAY TO MR. BUAVANH BUALIVANMH TEL 59082554 10:01-0227572 10:02:52 | 1,970.00 | Salary unsupported, with ineligible component. |
| 9-Feb-16 | Cheque Withdrawal CHN AU1626605 DD29/01/2016 PAY TO MR. BUAVANH BUALIVANH TEL 59082554 ID:01-0227572 10:04:49 | 1,873.00 | Salary unsupported, with ineligible component. |
| 18-Mar-16 | Cheque Withdrawal AU 1626608 D 14/03/2016 PAY TO MR BOUAVANH BOUALIVANH TEL: 59082554 10:11:52 | 1,877.00 | Salary unsupported, with ineligible component. |
| 18-Mar-16 | Cheque Withdrawal AU 1626607 D 25/02/2016 PAY TO MR BOUAVANH BUALIVANH TEL: 59082554 10:13:38 | 1,877.00 | Salary unsupported, with ineligible component. |
| 25-Apr-16 | Cheque Withdrawal AU1626609 DD 06/04/2016 PAY TO MR BOUAVANH 59082554 14:47:36 | 950.00 | Salary unsupported, with ineligible component. |
| 25-Apr-16 | Cheque Withdrawal AU 1626610 DD 25/04/2016 PAY TO MR BOUAVAN 59082554 14:40:43 | 1,400.00 | Salary unsupported, with ineligible component. |
| 3-May-16 | 10 EX CH AU 1626612 DD 28/04/2016 TO ACC 010120000459272001 SISOUVETH NORASINGH MR 10:03:04 | 939.00 | Unsupported expenditure |
| 3-May-16 | CHQ TRF CHN:AU1626611 DD28.04.2016 MR. VIENGVIIAY TEL02059888772 FOR WAGE PAYMENT 010.11.01.00611650.001 TO ACC NO.095.12.01.00459326.001 11:09:55 | 939.00 | Unsupported expenditure |
| 10-May-16 | AU1626613DD 09.05.2016 PAY MS MINTHITA 11:41:40 | 2,020.00 | Unsupported expenditure |

| Date | Item - JE Campaign Grant Expenditures (Leftover) | Exp US\$ | Remarks |
|-----------|--|-------------------|--|
| 26-May-16 | AU1626615 DD 23.05.2016 PAY TO MR SISOUVETH NORASINGH MR TEL 020 22419799 08:46:41 | 950.00 | Salary unsupported, with ineligible component. |
| 27-May-16 | AU1626614DD 23.05.2016 teufyasu 09:50:59 | 950.00 | Salary unsupported, with ineligible component. |
| 16-Jun-16 | AU1626616 DD 15.06.2016 PAY TO BOUAVANH BOUALIVANH T 15.06.16 10:53:22 | 7,185.00 | Unsupported expenditure |
| 7-Jul-16 | 10 EX 1100 USD TO LAK/ 8080 CH AU1626617 BY SISOUVETH TEL: 020 22419799 13:19:04 | 1,100.00 | Salary unsupported, with ineligible component. |
| 8-Aug-16 | 10/EXC AU-1580451 DD:02/08/2016 010110100611650001 MCH CENTER (EPI) TO 010120000459272001SISOUVETH NORASINGH MR BY SISOUVETH MR TEL 22419799 08.36:31 | 1,100.00 | Salary unsupported, with ineligible component. |
| 2-Sep-16 | TRF CH1626618 D30/8/16010110100611650001 MCH CENTER (EPI) T0010120000459272001 SISOUVETH NORASINGH MR BY MR SISOUVETH TEL:22419799 13:47:45 | 1,100.00 | Salary unsupported, with ineligible component. |
| 4-Oct-16 | EXC AU1626620 DD 30/09/2016 A.C 010110100611650001 MCH CENTER (EPI) TO A.C 010120000459272001 SISOUVETH NORASINGH MR BY SISOUVETH NORASINGH MR 020 22419799 10.03.06 | 1,100.00 | Salary unsupported, with ineligible component. |
| 5-Oct-16 | Cheque Withdrawal CHN AU1626623 DD04/10/2016 PAY TO MS. MINNITA THAMMOUNTHAI TEL 59888798 ID 01-16-002628 15 23:04 | 6,180.00 | Unsupported expenditure |
| 27-Oct-16 | AU 1626624 DD 25.10.2016 AC 010110100611650001MCH CENTER (EPI) TO 010120000459272001SISOUVETH NORASINGH MR BY SISOUVETH NORASINGH MRO2022419799 @8129 08:54:31 | 1,100.00 | Salary unsupported, with ineligible component. |
| 27-Oct-16 | CLOSE AC095120100931630001 TRF TO AC010110100611650001 BY MMR VIENGVILAY SOUVANNASENG P1028574 15:26:33 | (6,180.03) | Unsupported expenditure |
| | Total | 265,217.97 | |

Table 14 - Sample expenditure listing of JE-VIG

| Date | Items - JE VIG Grants Expenditures | Exp. (\$) | Remarks | Location |
|-----------|--|----------------|-------------------------|----------|
| 7-Aug-15 | Phongsaly Capital | 11,361 | Supported | Province |
| 18-May-15 | Louangnamtha Province | 8,367 | Supported | Province |
| 5-Jun-15 | Bokeo Province | 8,612 | Supported | Province |
| 18-May-15 | Oudomxay Province | 10,250 | Supported | Province |
| 18-May-15 | Louangprabang Province | 16,868 | Supported | Province |
| 18-May-15 | Xayabuly Province | 16,307 | Supported | Province |
| 18-May-15 | Houaphanh Province | 13,582 | Irregular procurement | Province |
| 29-May-15 | Xiengkhouan Province | 10,491 | Supported | Province |
| 26-May-15 | MCHC staffs assist provincial orient | 809 | Unsupported expenditure | Central |
| 9-Jun-15 | MCHC staffs assist provincial orient | 1,970 | Unsupported expenditure | Central |
| 9-Jul-15 | Central conducted JE orientation meeting for 8 provinces | 17,713 | Unsupported expenditure | Central |
| 19-Jun-15 | Printing IEC Material | 42,160 | Irregular procurement | Central |
| | Total | 158,490 | | |

Table 15 - Sample Expenditure listing of IPV-VIG

| Date | Items - IPV VIG Grant Expenditures | Exp (\$) | Remarks | Location |
|-----------|--|----------------|-------------------------|----------|
| 12-Aug-15 | Vientiane Capital | 6,020 | Supported | Province |
| 7-Aug-15 | Vientiane Province | 11,578 | Supported | Province |
| 7-Aug-15 | Bolikhamxay Province | 9,136 | Supported | Province |
| 7-Aug-15 | Khammouane Province | 15,612 | Supported | Province |
| 9-Sep-15 | Savannakhet Province | 24,548 | Supported | Province |
| 12-Aug-15 | Saravanh Province | 11,852 | Supported | Province |
| 12-Aug-15 | Saravanh Province | 340 | Unsupported expenditure | Province |
| 14-Aug-15 | Sekong Province | 5,689 | Supported | Province |
| 12-Aug-15 | Champasack Province | 11,824 | Unliquidated advance | Province |
| 12-Aug-15 | Attapeu Province | 6,035 | Unliquidated advance | Province |
| 14-Aug-15 | Xaysomboun Province | 5,171 | Irregular procurement | Province |
| 12-Oct-15 | Vientian Capital (IPV Launching) | 6,826 | Supported | Central |
| 29-Oct-15 | Vientiane Capital (IPV Launching) Bus rental | 1,412 | Supported | Central |
| 17-Sep-15 | Central conducted IPV orientation meeting for 10 provinces | 13,418 | Unsupported expenditure | Central |
| 6-Oct-15 | MCHC staffs assist provincial orient | 3,000 | Unsupported expenditure | Central |
| 12-Aug-15 | Printing IEC Material | 41,703 | Irregular procurement | Central |
| | Total | 174,164 | | |

Annex 4.2 – Financial report for JE Campaign submitted to Gavi (received October 2018)

| Particulars | September - August 2015 | | | |
|--|-------------------------|------------------|---------------|------------|
| | Budget US\$ | Actual US\$ | Variance US\$ | Variance % |
| Income | | | | |
| Receipts from Gavi | 1,047,553 | 1,047,500 | -53 | 0% |
| Interest income | 0 | 0 | 0 | 0% |
| Other income | 0 | 0 | 0 | 0% |
| Total Income | 1,047,553 | 1,047,500 | -53 | 0% |
| Expenditure | | | | |
| Program management and coordination | 500 | 0 | 500 | 100% |
| Planning and preparations | 400,075 | 267,850 | 132,225 | 33% |
| Social mobilization, IEC and advocacy | 70,650 | 142,910 | -72,260 | -102% |
| Other training and meetings | 99,375 | 0 | 99,375 | 100% |
| Document production | 100,000 | 0 | 100,000 | 100% |
| Human resources and incentives | 170,000 | 292,297 | -122,297 | -72% |
| Cold chain equipment | 0 | 0 | 0 | 0% |
| Transport for implementation and supervision | 98,525 | 33,002 | 65,523 | 67% |
| Immunisation session supplies | 5,490 | 0 | 5,490 | 100% |
| Waste management | 39,875 | 0 | 39,875 | 100% |
| Surveillance and monitoring | 7,438 | 0 | 7,438 | 100% |
| Evaluation | 40,625 | 108,883 | -68,258 | -168% |
| Technical assistance | 10,000 | 10,481 | -481 | -5% |
| Data management | 5,000 | 420 | 4,580 | 92% |
| Other (please specify) | 0 | 0 | 0 | 0% |
| Total Expenditure | 1,047,553 | 855,843 | 0 | 0% |
| Surplus/(Deficit) for the Period | 0 | 191,657 | -53 | 0% |

Annex 4.3 – Details of variance between fund received and expenditure incurred

| Grant | JEV – Campaign (US\$) | JE – VIG (US\$) | IPV – VIG (US\$) |
|---|-----------------------|-----------------|------------------|
| Receipt | 1,047,500 | 156,500 | 145,000 |
| Expenditure (Financial Report/latest expenditure sheet) | 774,645 | 158,490 | 174,164 |
| Expenditure reviewed in May 2019 follow-up | 265,218 | | |
| Variance between funds received and expenditures | 7,637 | (1,990) | (29,164) |

Annex 4.4 – Bank balances at sub-national level as on 31 December 2017

| Particulars | Location | Amount (LAK) | Amount (US\$) |
|---|------------------------------|--------------------|---------------|
| BoliKhamesai - PHD | Provincial health department | 169,840,696 | 20,463 |
| Bolikhanh - DHO | District health office | 537,310 | 65 |
| Khammouane - PHD | Provincial health department | 8,458,506 | 1,021 |
| Xaybouathong - DHO | District health office | 91,000,000 | 10,982 |
| Oudomxay - PHD | Provincial health department | 21,958,763 | 2,651 |
| Oudomxay - PHH | Provincial health hospital | 232,303,500 | 28,042 |
| Xay - DHO | District health office | 89,722,500 | 10,831 |
| La - DHO | District health office | 1,068,500 | 129 |
| Namo - DHO | District health office | 109,389,000 | 13,205 |
| Sangthong - DHO | District health office | 694,281 | 84 |
| Pakengum - DHO | District health office | 95,005 | 11 |
| Known total bank balances of Gavi funds of select sub-national units | | 725,068,061 | 87,484 |

Annex 4.5 – Unbudgeted salary payment

| Particular | Period | Amount (US\$) | | |
|---|---------------------|---------------|---|---------------|
| | | Per month | Total for the period | Sum Total |
| Actual salary charged to the project | June 16 to Dec 17 | 5,750 | | 109,250 |
| Less: Salary allowed to be funded by Gavi (five Staff) based on actual payment | | | | |
| Project Coordinator | June 16 to April 17 | 1,100 | 12,100 | |
| Project Coordinator | May 17 to Dec 17 | 1,500 | 12,000 | |
| Finance Manager | June 16 to Dec 17 | 1,100 | 20,900 | |
| Assistant staff | June 16 to Dec 17 | 700 | 13,300 | |
| Assistant staff | June 16 to Dec 17 | 600 | 11,400 | |
| Assistant staff | June 16 to Dec 17 | 500 | 9,500 | 79,200 |
| | | | Balance to be considered as ineligible | 30,050 |

Annex 4.6 – VAT paid from Gavi grants

| Date | Description | Grant | Total invoice (US\$) | VAT component (In US\$) |
|--------------|---|-------|----------------------|-------------------------|
| 11-July-2016 | Procurement of APIS Accounting Software | HSS-3 | 11,000 | 1,000 |
| 22-Sep-2016 | Procurement of APIS Accounting Software | HSS-3 | 11,000 | 1,000 |
| 24-Feb-2017 | Procurement of new water supply | HSS-3 | 8,105 | 772 |
| 21-Feb-2017 | Payment to Lao Plaza hotel | HSS-3 | 1,755 | 126 |
| 23-Sep-2016 | Payment for insurance | HSS-3 | 188 | 17 |
| 13-Feb-2017 | JE Campaign audit fee | PBF | 10,000 | 909 |
| | Total | | 42,048 | 3,824 |

Annex 4.7 – Excess DSA paid

| Date | Particulars | DSA paid (LAK) | DSA as per policy (LAK) | Excess DSA Paid (LAK) |
|-----------|---|-------------------|-------------------------|-----------------------|
| 30-May-17 | DSA for meeting | 9,500,000 | 3,325,000 | 6,175,000 |
| 30-Jan-17 | Supervision visit in the month of January 2017 | 1,000,000 | 350,000 | 650,000 |
| 28-Feb-17 | Supervision visit in the month of February 2017 | 1,000,000 | 350,000 | 650,000 |
| 31-Mar-17 | Supervision visit in the month of March 2017 | 3,000,000 | 1,050,000 | 1,950,000 |
| | Total | 14,500,000 | 5,075,000 | 9,425,000 |

Annex 4.8 – Irregular expenditure due to inconsistent signature

| Province | Number of Anomalies | DSA portion | Expenditure reclaimable | JE-Campaign | IPV | Total Misuse |
|---------------------------------|---------------------|----------------------|-------------------------|--------------------|--------------------|----------------------|
| Khammouane Province | 27 | 271,160,000 | 50% | 133,760,000 | 1,820,000 | 135,580,000 |
| Savannakhet Province | 106 | 775,835,000 | 50% | 277,377,500 | 110,540,000 | 387,917,500 |
| Sekong Province | 62 | 147,350,000 | 50% | 57,295,000 | 16,380,000 | 73,675,000 |
| Vientiane Capital | 62 | 523,845,000 | 50% | 245,032,500 | 16,890,000 | 261,922,500 |
| Vientiane Province | 44 | 324,740,000 | 50% | 129,690,000 | 32,680,000 | 162,370,000 |
| Total in LAK | 301 | 2,042,930,000 | | 843,155,000 | 178,310,000 | 1,021,465,000 |
| Total in US\$ equivalent | | 252,214 | | 104,093 | 22,014 | 126,107 |

Annex 5.1 – Discrepancies noticed in the construction contracts

| Threshold Value (KIP) as per Clause 1.7, page 28 of Lao PDR Procurement Manual (April, 2009) | Method of Procurement |
|--|-----------------------|
| Up to 3 million | Direct Purchase |
| 3 million to 50 million | RFQ (simple way) |
| 50 million to 500 million | RFQ (advertisement) |
| 500 million to 5,000 million | NCB - Goods |
| 500 million to 25,000 million | NCB - Works |
| Above 5,000 million | ICB - Goods |
| Above 25,000 million | ICB - Works |

Annex 5.2 – Non-compliance with procurement manual

| Particulars | Date of procurement | Amount (US\$) | Equiv. Amount (LAK) | Grant | Required mode | Procurement mode followed |
|--|---------------------|----------------|---------------------|---------------|-------------------|---------------------------|
| Construction of cold store at Champasak | 11-Jan-2016 | 105,335 | 870,732,975 | PBF and HSS-3 | NCB | RFQ simple |
| Construction of cold store at Oudomxay | 13-Jun-2016 | 110,951 | 898,392,075 | PBF and HSS-3 | NCB | RFQ simple |
| Procurement of 4 HINO Trucks | 5-Oct-2016 | 126,000 | 1,033,200,000 | HSS-3 and PBF | NCB | One quotation |
| Procurement of 40 motorbikes | 9-Jun-2017 | 43,000 | 352,600,000 | HSS-3 | RFQ Advertisement | RFQ simple |
| Procurement of 10 Incinerators | 14-Oct-2016 | 59,334 | 481,020,738 | HSS-3 | RFQ Advertisement | One quotation |
| Procurement of 8 Incinerators | 5-Dec-2017 | 56,000 | 453,992,000 | HSS-3 | RFQ Advertisement | RFQ simple |
| Printing of Book | 25-Mar-2015 | 36,792 | 297,000,000 | HSS-2 | RFQ Advertisement | RFQ simple |
| Procurement of NIP Stickers | 25-Oct-2016 | 6,420 | 52,162,500 | HSS-3 | RFQ Advertisement | RFQ simple |
| Repairing of health Centre at Xaybouathong district of Khammouane Province | 21-Sep-2016 | 20,000 | | HSS-3 | RFQ Advertisement | Direct purchase |
| Rebuild the health service room in Longcheng district at Saysomboun Province | 27-Mar-2017 | 26,000 | | HSS-3 | RFQ Advertisement | Direct purchase |
| Diapers kit for newborn babies and newborn babies. | 29-Mar-2015 | 11,178 | 90,400,000 | HSS-2 | RFQ Advertisement | RFQ simple |
| Procurement of computers and other IT equipment's | 17-Jun-2014 | 7,426 | 59,408,000 | HSS-2 | RFQ Advertisement | RFQ simple |
| Purchase of 18 square meters checkpoints | 4-Sep-2015 | 8,000 | 64,000,000 | HSS-2 | RFQ Advertisement | RFQ Simple |
| Purchase of 5 motorcycles | 29-Sep-2015 | 5,250 | 42,000,000 | HSS-2 | RFQ Simple | Direct Purchase |
| Purchase of 5 motorcycles | 6-Nov-2015 | 6,686 | 54,390,000 | HSS-2 | RFQ Advertisement | RFQ Simple |
| Procurement of poster | 7-Apr-2015 | 9,351 | 74,808,000 | JE-Campaign | RFQ Advertisement | RFQ Simple |
| Printing of sign board | 7-Apr-2015 | 14,100 | 112,800,000 | JE-Campaign | RFQ Advertisement | RFQ Simple |
| Printing of document like (JE Tally checklist form, vaccine logistics, JE guidelines). | 7-Apr-2015 | 94,353 | 754,824,000 | JE-Campaign | RFQ Advertisement | RFQ Simple |
| Printing of Guideline Posters, | 12-Aug-2015 | 41,703 | 333,624,000 | IPV-VIG | RFQ Advertisement | RFQ Simple |
| Printing of Posters and procurement ICE materials | 19-Jun-2015 | 42,160 | 337,280,000 | JE-VIG | RFQ Advertisement | RFQ Simple |
| Total | | 830,039 | | | | |

Annex 6.1 – EVM Improvement Plan Status of Implementation

| # | EVM level(s) | EVM Criteria | Task description: | Priority | Responsibility | Budget | Target start | Target End | Completion indicator | Implementation status |
|----|--------------|--------------|--|----------|------------------|----------|--------------|------------|--|---|
| 1 | P | E1 | Develop an SOP or MoU which specifies working procedures with customs. | High | NIP/MoH | n/a | Aug-14 | Sep-14 | SOP or MOU specifying working procedures between NIP and Customs. | Not done |
| 3 | PR | E2 | Activate multi logger and ensure that temperature records/printouts generated by the multi-logger are available. | High | NIP | n/a | Aug-14 | Sep-14 | Printouts of the temperature records are available. | Not done |
| 4 | PR | E2 | Conduct temperature mapping tests of the existing and new cold room and freezer room. | High | NIP | \$5000 | Aug-14 | Sep-14 | Cold and freezer rooms have documents of temperature mapping test and storekeeper knows which part of the cold and freezer room are safe for storing vaccines. | Not done |
| 5 | PR | E2 | Procure and install continuous temperature recorder in case the existing multi logger could not be activated/repared. | High | NIP | \$5000 | Aug-14 | Dec-14 | Spare or back up continuous temperature recorder. | Not done |
| 15 | PR | E5 | Hire a training specialist to conduct cold chain equipment repair and maintenance training. | High | NIP, WHO, UNICEF | \$120000 | Jan-15 | Jun-15 | Staff trained on cold chain equipment repair and maintenance | Not done |
| 16 | All levels | E5 | Procure basic tools for participants selected for training on troubleshooting, repair and maintenance of vaccine refrigeration units. | High | NIP, MPSC | \$25000 | Jan-15 | Feb-15 | Forty eight sets of tools procured. | Not done |
| 17 | All levels | E5 | Procure spare parts for cold chain equipment and repair non-functioning refrigerators and freezers | High | NIP, MPSC | \$10000 | Jan-15 | Jun-15 | Non-operational vaccine refrigerator repaired and put back to operation. | Not certain it was done |
| 18 | PR | E6 | Back-up computerized stock records at least once a week. Make available the records at all times. | High | NIP | \$200 | Aug-14 | Sep-14 | USBs and CDs back up files | Not done; During the audit period we only evidences Dec 2017 back-up files. |
| 19 | All levels | E6 | Review VSSM generated stock report at national level and stock records at the other levels. Make corrective actions or adjustments on loss/damage vaccines and consumables immediately to avoid overstocking and stock outs. | High | NIP | n/a | Aug-14 | Sep-14 | Updated stock reports at all levels. | Not done |
| 20 | All levels | E6 | Arrange vaccines inside the cold/freezer room, ILRs and freezers and label them according to vaccine type, expiry date, lot number, manufacturer and quantity. | High | NIP | n/a | Aug-14 | Sep-14 | Properly arranged and identified vaccines inside the vaccine refrigeration units. | Partially being done |
| 22 | All levels | E6 | Update stock records to reflect actual quantities on hand. Carry out physical count of vaccines. | High | NIP | n/a | Aug-14 | Sep-14 | Physical count of vaccines compared to quantity in the stock record. | Not being done; No documentation indicating that physical count not was done. |
| 25 | All levels | E8 | Develop SOPs on vaccine management for all levels. | High | NIP | n/a | Aug-14 | Sep-14 | Vaccine management knowledge and skills of staff are enhanced. | Not done |
| 28 | All levels | E9 | Update health centre wise cold chain equipment inventory using the WHO cold chain inventory format. | High | NIP | n/a | Jul-14 | Dec-14 | Updated cold chain equipment inventory in WHO format | Not done |
| 30 | All levels | E9 | Translate vaccine vial labels in English to Lao and ensure that vaccines are correctly administered. | High | NIP | n/a | Aug-14 | Dec-14 | All vaccine vial labels translated to Lao. | Not done |

Annex 6.2a – Stock count at central stores

| Vaccine: | Physical Stock Balance as at 08 Nov 2018 | VSSm Stock Balance as at 08 Nov. 2018 | Difference in doses |
|----------|--|---------------------------------------|---------------------|
| PENTA | 338,469 | 358,452 | -19,983 |
| PCV | 415,000 | 422,100 | -7,100 |

Annex 6.2b Stock count variances at Oudomxay province

| Vaccine | Batch No. | Received Date | Expiry Date | Physical count | Register | Difference |
|---------|------------|---------------|-------------|----------------|----------|------------|
| DPT | ESV017026 | 28 Feb 2018 | Feb 2020 | 4,400 | - | 4,400 |
| DPT | 2850X7015C | 21 July 2018 | Nov 2019 | 2,800 | 50 | 2,750 |
| DPT | ESV017025 | 6 Nov 2017 | June 2020 | - | 5,350 | (5,350) |
| PCV | R21807 | | Mar 2019 | 3,000 | 350 | 2,650 |
| PCV | S11454 | | Apr 2019 | 3,350 | 7,000 | (3,650) |
| IPV | 1379003A | | Oct 2020 | 1,400 | 920 | 480 |

Annex 6.3 – Vaccine stock register not available

| Particulars | Location | Discrepancies |
|-----------------|------------------------------|----------------------|
| Sangthong DHO | District Health office | Until December 2016. |
| Pakengum DHO | District Health office | Until August 2017. |
| Parkton HC | Health Centre | Until 2017. |
| Oudomxay PHD | Provincial health department | Until 2016 |
| Oudomxay PHH | Provincial health hospital | After January 2015 |
| Xay DHO | District Health office | After January 2015 |
| Namo DHO | District Health office | Until December 2017 |
| La DHO | District Health office | Until December 2017 |
| Samkissai HC | Health Centre | Until December 2017 |
| Bolikhamsai PHD | Provincial health department | Until April 2017 |
| Bolikhanh DHO | District Health office | Until April 2017 |

Annex 6.4 – Discrepancies in physical count of vaccine

| Particulars | Location | Type of vaccine | Balance as per records | Stock count | Variance |
|-----------------------------------|------------------------------|-----------------|------------------------|-------------|----------|
| Pakengum DHO | District health office | Penta | 441 | 416 | (25) |
| Sangthong DHO | District health office | Penta | 227 | 228 | 1 |
| Oudomxay PHD | Provincial health department | Penta | 5,400 | 7,200 | 1,800 |
| | | PCV | 7,350 | 6,350 | (1,000) |
| | | IPV | 920 | 1,400 | 480 |
| Namo DHO | District health office | Penta | 762 | 781 | 19 |
| Samakissai Health centre (La DHO) | | Penta | 90 | 92 | (8) |
| Khammouane PHD | Provincial health department | Penta | 5,337 | 5,329 | (8) |
| Bolikhamsai PHD | Provincial health department | IPV | 2,200 | 2,210 | 10 |
| | | PCV | 200 | 169 | (31) |
| Bolikhanh DHO | District health office | Penta | 108 | 152 | (44) |
| | | IPV | 80 | 160 | (80) |
| | | PCV | 83 | 165 | (82) |
| | | MR | 60 | 580 | (520) |

Annex 7 – Variances in data reported

Annex-7

| Location: | Year 2016 | | | | | | | | | | Year 2017 | | | | | | | | |
|--------------------|---------------|---------|-----------------|-------------------------|------------------------|--------------------------|--------------------------|-----------------------------|--------------------------------|-------------------------------|-----------|-----------------|-------------------------|------------------------|--------------------------|--------------------------|---------------------------|--------------------------------|--------------------------------|
| | Penta vaccine | Per CRB | Per NIP reports | Per extract from DHIS 2 | Variance (CRB vs. NIP) | Variance (NIP vs .DHIS2) | Variance (CRB vs. DHIS2) | % of Variance (CRB vs. NIP) | % of Variance (NIP vs. DHIS 2) | % of Variance (DHIS 2 vs CRB) | Per CRB | Per NIP reports | Per extract from DHIS 2 | Variance (CRB vs. NIP) | Variance (NIP vs. DHIS2) | Variance (CRB vs. DHIS2) | % of Variance CRB vs NIP) | % of Variance (NIP vs. DHIS 2) | % of Variance (CRB vs. DHIS 2) |
| Namo | Penta 1 | 240 | 249 | 236 | -9 | 13 | 4 | -4% | 5.51% | 1.67% | 213 | 232 | 239 | -19 | -7 | -26 | -8% | -3% | -12.21% |
| | Penta 2 | 181 | 238 | 194 | -57 | 44 | -13 | -24% | 22.68% | -7.18% | 193 | 209 | 214 | -16 | -5 | -21 | -8% | -2% | -10.88% |
| | Penta 3 | 135 | 200 | 193 | -65 | 7 | -58 | -33% | 3.63% | -42.96% | 177 | 223 | 228 | -46 | -5 | -51 | -21% | -2% | -28.81% |
| Xay | Penta 1 | 148 | 166 | 701 | -18 | -535 | -553 | -11% | -76.32% | - | 605 | 157 | 312 | 448 | -155 | 293 | 285% | -50% | 48.43% |
| | Penta 2 | 180 | 176 | 577 | 4 | -401 | -397 | 2% | -69.50% | - | 546 | 156 | 320 | 390 | -164 | 226 | 250% | -51% | 41.39% |
| | Penta 3 | 208 | 227 | 788 | -19 | -561 | -580 | -8% | -71.19% | - | 468 | 167 | 425 | 301 | -258 | 43 | 180% | -61% | 9.19% |
| La (Samakhisai HC) | Penta 1 | 76 | 28 | 30 | 48 | -2 | 46 | 171% | -6.67% | 60.53% | 34 | 31 | 31 | 3 | 0 | 3 | 10% | 0% | 8.82% |
| | Penta 2 | 72 | 25 | 28 | 47 | -3 | 44 | 188% | -10.71% | 61.11% | 29 | 27 | 26 | 2 | 1 | 3 | 7% | 4% | 10.34% |
| | Penta 3 | 65 | 23 | 24 | 42 | -1 | 41 | 183% | -4.17% | 63.08% | 28 | 28 | 29 | 0 | -1 | -1 | 0% | -3% | -3.57% |
| Khammouane | Penta 1 | 38 | 34 | 35 | 4 | -1 | 3 | 12% | -2.86% | 7.89% | 36 | 37 | 39 | -1 | -2 | -3 | -3% | -5% | -8.33% |
| | Penta 2 | 35 | 37 | 38 | -2 | -1 | -3 | -5% | -2.63% | -8.57% | 36 | 38 | 38 | -2 | 0 | -2 | -5% | 0% | -5.56% |
| | Penta 3 | 33 | 36 | 37 | -3 | -1 | -4 | -8% | -2.70% | -12.12% | 39 | 32 | 34 | 7 | -2 | 5 | 22% | -6% | 12.82% |
| Bolikhamsai | Penta 1 | 74 | 71 | 136 | 3 | -65 | -62 | 4% | -47.79% | -83.78% | 80 | 52 | 92 | 28 | -40 | -12 | 54% | -43% | -15% |
| | Penta 2 | 62 | 54 | 92 | 8 | -38 | -30 | 15% | -41.30% | -48.39% | 85 | 64 | 124 | 21 | -60 | -39 | 33% | -48% | -45.88% |
| | Penta 3 | 57 | 60 | 100 | -3 | -40 | -43 | -5% | -40% | -75.44% | 82 | 63 | 119 | 19 | -56 | -37 | 30% | -47% | -45.12% |
| Pakengum | Penta 1 | 313 | 113 | - | 200 | - | - | 177% | - | - | 226 | 223 | - | 3 | - | - | 1% | - | - |
| | Penta 2 | 165 | 93 | - | 72 | - | - | 77% | - | - | 161 | 156 | - | 5 | - | - | 3% | - | - |
| | Penta 3 | 141 | 86 | - | 55 | - | - | -4% | - | - | 152 | 193 | - | -41 | - | - | -21% | - | - |

Annex 8 – Summaries/ minutes of visits to sub-national sites

| Location | Date of Visit | Duration of Visit (in days) | Remarks | |
|---------------|----------------------------|-----------------------------|-------------------------------|---|
| | | | Areas Reviewed | Activities |
| Sangthong DHO | 5 Nov 2018 to 7 Nov 2018 | 2 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report. |
| | | | Assets Management | Physical verification of assets. |
| Parkton HC | 7 Nov 2018 | 1 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report. |
| | | | Assets Management | Physical verification of assets. |
| Pakengum DHO | 10 Nov to 12 2018 | 3 | Data Management | Review the system of recording of data in child registration book, cross checked the NIP reports submitted by the health centre with child registration book. |
| | | | Vaccines Management | Reviewed the vaccines records, physical count of the stock, etc. |
| Oudomxay PHD | 1 Nov 2018 to 2 Nov 2018 | 1.5 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines |
| | | | Assets Management | Physical verification of assets, Discussion with staff etc. |
| Oudomxay PHH | 5 Nov 2018 | 1 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report, Review the data capturing event in DHIS2. |
| | | | Assets Management | Physical verification of assets, Discussion with staff etc. |
| Xay DHO | 6 Nov 2018 to 7 Nov 2018 | 2 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report, Review the data capturing event in DHIS2. |
| | | | Assets Management | Physical verification of assets, Discussion with staff etc. |
| Namo DHO | 8 Nov 2018 to 9 Nov 2018 | 2 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report, Review the data capturing event in DHIS2. |
| | | | Assets Management | Physical verification of assets, Discussion with staff etc |
| Phangsa HC | 9 Nov 2018 | 0.5 | Data Management | Review the system of recording of data in child registration book, cross checked the NIP reports submitted by the health centre with child registration book. |
| La DHO | 12 Nov 2018 to 13 Nov 2018 | 2 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |

| Location | Date of Visit | Duration of Visit (in days) | Remarks | |
|------------------|--------------------------|-----------------------------|-------------------------------|---|
| | | | Areas Reviewed | Activities |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report. |
| | | | Assets Management | Physical verification of assets. |
| Samakhissai HC | 13 Nov 2018 | 0.5 | Data Management | Review the system of recording of data in child registration book, cross checked the NIP reports submitted by the health centre with child registration book. |
| | | | Vaccines Management | Reviewed the vaccines records, physical count of the stock, etc. |
| Bolikhamsai PHD | 1 Nov 2018 to 2 Nov 2018 | 2 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Assets Management | Physical verification of assets. |
| Bolikanh DHO | 5 Nov 2018 | 1 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report. |
| | | | Assets Management | Physical verification of assets. |
| Houykhoun HC | 5 Nov 2018 | 0.5 | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Review the system of recording of data in child registration book, cross checked the NIP reports submitted by the health centre with child registration book. |
| Kammouane PHD | 7 Nov 2018 to 8 Nov 2018 | 2 | Budget and Finance management | Discussion with the finance team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Assets Management | Physical verification of assets. |
| Xaybouathong DHO | 9 Nov 2018 | 1 | Budget and Finance management | Interview with the team, review of books of accounts, Vouching, fund reconciliation, etc. |
| | | | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Collection and reconciliation of immunisation data of DHIS 2, child registration book, and NIP report. |
| | | | Assets Management | Physical verification of assets. |
| Kaengchan HC | 9 Nov 2018 | 0.5 | Vaccines Management | Discussion with NIP and cold storage team, Review of stock records, physical count of vaccines. |
| | | | Data Management | Review the system of recording of data in child registration book, cross checked the NIP reports submitted by the health centre with child registration book. |

Annex 9 – Action plan addressing the audit recommendations

| Ref. | Issue | Recommendation | Proposed Action | Status |
|--------|---|---|--|--|
| 4.1.1. | Absence of oversight body for the NIP | Finalization of comprehensive TORs for the ICC, with clear requirements for the committee's membership, quorum, and items to include on a standing agenda, expectations for technical support and identification of the various channels for escalating the ICC's key proposals and recommendations | Develop and have promulgated TORs for the ICC. Standing agenda to be developed for performance and financial monitoring. | Awaiting final ICC approval |
| | | Ensuring that the relevant TWGs are constituted and meet regularly. TWGs should have the responsibility for follow up of the specific recommendations from the various reviews for example NIP Programme review, EVM, Data quality reviews etc. | TWGs are now in place and have new TORs as per the audit recommendation. The TWGs are meeting according to needs. | TWGs to report to ICC on at least a bi-annual basis. |
| | | Revitalize the HSS steering committee as required by the GMRs to ensure oversight over Gavi-funded HSS activities and their integration into the countries HSS priorities. | NIP to consider the activities of the ICC and TWGs to assess possible functions of the HSS Steering Committee. | Ongoing. |
| | | Ensure that the technical, financial and capacity building roles of the ICC are operationalized to address the challenges highlighted in this report. | The structure and membership of the ICC be considered to ensure that the ICC has the necessary financial and technical skills and capacity to monitor the use of Gavi funds. | Ongoing. |
| | | | | |
| | | | | |
| 4.1.2. | Weaknesses in timeliness and effectiveness of external and internal audit assurance mechanisms | Ensure that TORs for external audits are well defined to include examination of internal controls on Gavi grants. These TORs should be agreed with Gavi as required by the GMRs. Audit reports should be submitted to Gavi annually in accordance with the PFA. | TORs for external audits are currently being developed in accordance with Gavi Guidelines on Financial Audits. | Ongoing |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|--------|---|---|--|--------------------|
| | | Ensure that internal audits are performed annually to ensure timely risk deterrence and identification of controls weaknesses. | MoH Department of Inspections to be engaged to consider including Gavi functions in their Annual Work Programs. | Ongoing. |
| | | Ensure that the ongoing internal audit is completed by providing outstanding documents to the department of inspection. Findings from this review should be used to strengthen internal controls in the NIP department. | Department of Inspections has now yet released this current report. Once issued the report will be reviewed by NIP and any outstanding control issues will be addressed. | Ongoing. |
| | | | | |
| | | | | |
| 4.2.1. | Absence of leadership for NIP | The MOH should ensure that a dedicated, credible NIP manager is appointed as soon as possible, given this post’s importance to the leadership of the management of NIP and activities, including addressing significant gaps and other critical areas identified. | Competent NIP Manager appointed. | No further action. |
| | | | | |
| | | | | |
| 4.2.2. | Capacity challenges within the NIP | Ensure that key positions funded by Gavi are filled with qualified and competent staff; | TORs for key positions developed and approved by Gavi. Finance positions in recruitment process. | Ongoing. |
| | | Staff responsible for accounting, data management and vaccine management are supported by a training needs assessment, appropriate capacity building and suitable onsite experience; and | Training needs assessment to be conducted across all Gavi funded positions second semester 2019. | Ongoing. |
| | | Ensure that supportive supervision is completed, action points raised and followed up at national and subnational levels. | Regular supportive supervision at central and sub-national focus on finance management is included in HSS reprogramming in second quarter of 2019 and onward | Ongoing. |
| | | | | |
| | | | | |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|--------|---|--|--|-----------|
| 4.2.3 | Ineffective oversight of Immunization Data | Develop suitable guidelines and SOPs for managing immunization data including roles and responsibilities for staff. These guidelines should be distributed at all levels to promote uniformity in data collection, collation and reporting; | Develop and distribute data management SOPs. | Complete. |
| | | Build data management capacity at the central and sub-national and conduct relevant staff training on the Guidelines and SOPs at the Central and sub-national levels. | Included in EPI manager training. | Ongoing |
| | | Establish the Data Technical Working Group of the ICC with robust terms of reference; | TWG established. | Complete. |
| | | Develop and implement annual data quality supportive supervision plan supported by analysis of data to address data inaccuracies and untimely reporting; and | Supervision plan to be developed and rolled out. | Ongoing. |
| | | Fully integrate the NIP reporting system into DHIS2 to eliminate parallel reporting system of NIP data and define the supply chain management key performance indicators in DHIS2. | Review and assess NIP system and design compatible interface with DHIS2. | Ongoing. |
| | | | | |
| | | | | |
| 4.2.4. | Administrative coverage data quality anomalies – pentavalent and PCV | We recommend that the MOH routinely triangulates available data, including an assessment of administrative coverage data and vaccine availability / utilisation (similar to the one completed by the Audit Team) as a check for accuracy of data reported. Data anomalies noted should be included in the review of accuracy of vaccine stock and utilisation data and coverage data.” | Design, provide training and operate a data anomaly detection system for vaccine stock and utilisation based on the M-Supply data set. | Ongoing. |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|---------------|---|--|--|-----------|
| | | | | |
| 4.3.1. | Inadequate budget preparation and management processes | Ensure that a consolidated NIP budget is formulated every year, which details all funding sources including national contributions; | A budget for the 30 month period 1st July 2019 to 31st December 2021 be prepared and submitted to Gavi. | Complete. |
| | | Ensure that government budget preparatory processes are complied with and completed on time; | All Gavi budgets to be prepared in coordination with MoH and MoF processes and timelines. | Ongoing. |
| | | Work with the Ministry of Finance to ensure that government contributions are received in a timely manner; and | Monitor the release of government contributions for timeliness. | Ongoing. |
| | | Disseminate and thereafter review subsidiary budgets to the relevant NIP sub-national units, as well as holding them accountable with appropriate budget monitoring. | All requests for funding from sub-national units to have included a budget and program proposal. All advances of this nature to be monitored for activity outcomes and relevant supporting documentation on acquittal. | Ongoing. |
| | | | | |
| | | | | |
| 4.3.2. | Inadequate financial reporting | Submit financial reports to Gavi, which are based on the actual expenditures incurred across the Programme, in conjunction with a formal process of liquidating Programme advances provided to the sub-national level; | All financial reports to be based on sound accounting practices and available supporting documentation. Advances to sub-national levels to be recorded in the accounts as receivables a aged debtors listing monitored weekly. | Ongoing. |
| | | Confirm the proper flow of financial information up from the sub-national level, in the form of financial reports from district to province, then from province to the centre, and thereafter collation of this information at the central level, before submitting a consolidated financial report to Gavi; | Information flows to be investigated in the context of recruiting the 3 regional finance officers. | Ongoing. |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|---------------|--|---|--|-----------|
| | | Comply with the Gavi reporting timelines, and that its submissions consistently use the financial report template provided; | In order to comply with Gavi reporting formats and timelines the accounting system and finance staff are to be developed so as to provide routine, timely reports based on sound accounting procedures and supporting documentation. | Ongoing. |
| | | Strengthen internal controls supporting the preparation of financial reports to ensure that its submissions to Gavi are accurate and supported by adequate documentation (transaction listing and supporting documents). | NIP internal control environment currently being assessed and accounting system embedded. | Ongoing. |
| | | | | |
| 4.3.3. | Inadequate banking and accounting records | Maintain one US\$ bank account at the central level for the receipt of Gavi disbursements and payments of foreign currency; | Bank accounts to be rationalized based on operational need. | Ongoing |
| | | Regulate the bank signatory controls at central, province and district levels to ensure oversight and accountability, and that no payments are ever made without two signatories involved; | All Gavi accounts to be stringently monitored for compliance with signatory arrangements. | Ongoing |
| | | Ensure that bank reconciliations are prepared on a monthly basis and fully matched to the detailed accounting records; | Monthly bank reconciliations. | Complete. |
| | | Review reconciliations of cash at sub-national level on an annual basis to recorded expenditure; | Plan for annual reconciliations of cash at sub-national level. | Ongoing |
| | | Ensure that a proper accounting system, supported by appropriate processes and adequate controls is put in place and maintained by the NIP. All recorded expenditure should be referenced to complete supporting documents. | NIP now has a accounting system (Quickbooks) in place. All transactions for 2019 are in the system and all transactions are supported by available source documentation. | Complete. |
| | | | | |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|--------|--|---|---|-----------|
| 4.3.4. | Questioned expenditure | All expenditures are adequately supported using documents like signed and dated minutes of meetings, attendance sheets, payment schedules for allowances and per diems, third party receipts and invoices, acknowledgement forms and activity reports | Accounting system supported by available source documentation. | Complete. |
| | | Payroll expenses charged to the Programme align with those positions approved and supported by Gavi; and | Only budgeted personnel appear on the Gavi payroll. | Complete. |
| | | Taxes are not charged as part of Gavi's funded expenditures, as per the PFA agreement | All Gavi funded purchases to be free of taxes and import duties. | Complete. |
| | | | | |
| 4.4.1. | Non-compliance with the national procurement manual | Ensure compliance with the national procurement manual so that all goods, works and services are procured in a transparent and competitive manner. Procurements conducted by the NIP team should be reviewed and approved for compliance before the payments processes are completed; | All future purchases using Gavi funds are to be in accordance with the National procurement manual. MoH procurement staff are to be engaged to assist with all procurement activities and to provide training to NIP staff as it becomes available. | Ongoing. |
| | | Ensure that supporting documents are obtained, reviewed and filed to provide appropriate audit trail. | NIP embed a filing/archiving system. | Complete. |
| | | | | |
| 4.4.2. | Irregularities in the procurement processes | MOH implement a controls process to ensure that national procurement guidelines are not circumvented. Gaps in compliance should be documented and signed off at a senior level to ensure accountability. | MOH Department of Inspections/MOH Procurement Committee will be approached to include annual compliance testing of procurement greater than 50M Kip | Ongoing. |
| | | | | |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|--------|---|---|--|----------|
| 4.5.1. | Ineffective controls over Fixed Assets | Mandate that the NIP maintains an annual procurement plan for the assets it plans to purchase, including details such as the funding source; | NIP to develop an annual procurement plan | Ongoing |
| | | Require that updated fixed assets registers are maintained at both the central and sub-national levels. These registers should include pertinent information, such as: each item’s purchase cost including a benchmark currency valuation; date of purchase; serial numbers; unique identifiers; location and condition. This will help to ensure that assets are tracked, managed and used for their designated purpose. | Fixed asset register in Quickbooks to be populated and monitored at the Central and sub-national levels. | Ongoing. |
| | | Require that physical asset verifications are conducted. Thereafter, the resultant details on all assets from the sub-national level should be collated and summarized in an overall consolidated master list that is maintained at the central level. Such regular verification exercises will ensure the existence and working condition of all assets is monitored, and moreover, this should feedback and inform the schedule of both the maintenance plan, as well as the timing of future replacement of assets, as informed by the procurement plan. | Physical verification of assets plan coordinated with provincial program activities. | Ongoing. |
| | | | | |
| | | | | |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|--------|--|--|---|----------|
| 4.6.1. | Non-compliance with basic Vaccine Management Guidelines and Standard Operating Procedures | Develop the National Vaccine Management Guidelines and SOPs for Vaccine and Cold Chain management or adopt the recommended WHO Vaccine and Cold Chain Management procedures and Stock Management guidelines; | Develop policy & protocols. | Ongoing |
| | | Develop the Guidelines for Monitoring Vaccine Wastage at National level for NIP managers; | Develop policy & protocols. | Ongoing |
| | | Operationalize the maintenance plan including specific guidelines on preventative and curative maintenance processes with defined roles and responsibilities at national and subnational levels; | Develop policy & protocols. | Ongoing |
| | | Review the functionality of the VSSM inventory management system and ensure that system gaps are addressed; | Develop policy & protocols. | Ongoing |
| | | Link capacity gaps at national and subnational levels to ensure that practical hands on training is delivered to the appropriate levels within the supply chain; | Training program developed and delivered | Ongoing |
| | | Conduct regular supportive supervision that reviews the status of all recommended vaccine management and cold chain equipment repair processes | Supportive supervision schedule. | Ongoing |
| | | | | |
| | | | | |
| 4.6.2. | Weaknesses in stock management practices | Ensure that vaccine stock movements are supported with documents e.g. Requisition vouchers, issue Vouchers and bin cards. | Stock management documentation to be considered during roll out of M-Supply | Ongoing. |
| | | Ensure that stock records and supporting documents have complete records and systematically filed. | Stock management documentation to be considered during roll out of M-Supply | Ongoing. |

| Ref. | Issue | Recommendation | Proposed Action | Status |
|------|-------|---|---|----------|
| | | Document the minimum and maximum stock levels in the Guidelines and SOPs. | Included in the Guidelines | Ongoing. |
| | | Define a system of recording and tracking vaccine batch numbers and expiry dates across the supply chain. | Stock management documentation to be considered during roll out of M-Supply | Ongoing. |
| | | Comply with the “Earliest Expiry, First Out (EEFO)” principle and document the evidence. | Stock management documentation to be considered during roll out of M-Supply | Ongoing. |