

37th Board Meeting

Recoveries Report for the period ending 31 December 2016

GF/B37/25

03-04 May 2017, Kigali, Rwanda

Board Information

Purpose of the paper: This report is provided to the Audit & Finance Committee for review pursuant to a decision of the Board at its Thirty-Second meeting (GF/B32/DP04) and contains background information and an updated table regarding the status of non-compliant expenditures identified by the Office of the Inspector General ("OIG") as of 31 December 2016, as well as recoverable amounts identified in the due course of grant management operations as of 31 December 2016. The OIG reports independently to the Board on the Secretariat's progress on matters related to recoveries.

I. Action Required

1. There are no specific actions required for Secretariat, OIG, Board or Committees emanating from this report.

II. Background

01 Introduction

2. The Global Fund is fully committed to the principles of transparency and accountability. To fulfill this commitment, the Fund works, through its risk management and assurance processes, to expose irregularities and misuse of resources. Key measures are dedicated towards prevention but where irregularities or misuse have materialized, action is taken to address the underlying weaknesses and seek recoveries as appropriate.
3. The Global Fund maintains a zero tolerance approach to fraud and corruption and aims to take swift and appropriate action when cases of misuse of funds are identified. The Global Fund will continue to ensure that all identified irregularities are communicated responsibly and in a timely manner to the Board and to other stakeholders.
4. At its Thirty-Second Meeting in November 2014, the Board decided to update the reporting methodology for losses and recoveries to better reflect developments in the respective roles of the OIG and the Secretariat in identifying non-compliant expenditures and pursuing recovery of any related amounts (GF/B32/DP04). The updated process also maintains respect for the OIG's independence by providing for a Secretariat-issued Recoveries Report describing the status of recoveries cases relating to published OIG reports, while allowing the OIG to independently report on the Secretariat's recovery process and progress on recoveries instead of jointly issuing a report with the Secretariat. The Recoveries Report is submitted for review to the Audit and Finance Committee (AFC).
5. Furthermore, under GF/B32/DP04, the Board requested the Secretariat to develop a methodology and format for future reporting on recoverables identified in the normal course of grant management operations (i.e., unrelated to non-compliant expenditures identified in OIG reports). The approach proposed by the Secretariat was approved by the AEC under decision point GF/AEC11/DP05, pursuant to its delegated authority. This report includes information on such normal course recoverables.
6. Reports on amounts identified as compromised by various compliance issues and on the Secretariat's efforts to seek refunds from recipients should be read in full awareness of the context and broad environment within which the Global Fund operates. Specifically, the Global Fund works in countries where often governance, programmatic and oversight capacities are weak and this carries inherent financial and programmatic risks.

Discussion

01 On-going recovery efforts and recoveries context

7. Table 1 provides an overview as of 31 December 2016.

8. Table 2 presents the detailed country-by-country data for OIG-reported open cases as of 31 December 2016.
9. Table 3 presents the detailed country-by-country data for OIG-reported open cases reported during the eight quarters ending 31 December 2016, i.e. 01.01.2014 – 31.12.2016.
10. Fully resolved OIG-reported cases feature in Table 4 as of 31 December 2016.
11. Table 5 features OIG-reported cases that were fully resolved during the eight quarters ending 31 December 2016, i.e. 01.01.2014 – 31.12.2016.
12. Table 6 presents the detailed country-by-country data for OIG-reported cases that were opened and closed cases during the eight quarters ending 31 December 2016, i.e. 01.01.2014 – 31.12.2016.
13. Table 7 presents a summary of recoverable amounts identified in the due course of grant management.
14. Table 8 presents a summary of OIG Audit & Investigation Reports as of 31 December 2016 where the amounts reported were deemed as lacking sufficient supporting documentation at the time of the reports to arrive at a final recoverable amount and follow-up work is still ongoing to determine such amount.

OIG Recoverables

15. When the OIG publishes audit or investigation reports that include the identification of non-compliant expenditures, the Secretariat identifies an appropriate amount to recover, taking into account the Global Fund's legal right to recover, Global Fund policies and procedures, the financial loss to the program, relevant business and political implications, and the specific facts of the case, and engages in a process to seek recovery of such amount. All recoverable amounts are approved by the Executive Director, upon the recommendation of the Recoveries Committee.
16. With respect to OIG investigation reports, which are reflected in the amounts in Tables 1 - 3, the Secretariat uses as a starting point the proposed recoverable amount indicated by the OIG in the investigation reports rather than the total non-compliant amount, given that the total non-compliant amount includes amounts that may not be recoverable because, for example, the associated services or goods have been delivered to the grants. The historical difference between total non-compliant expenditures and the proposed recoverable amounts identified in OIG investigation reports from March 2009 through 31 December 2016 amounted to US\$ 42.7 million. Specifically for the second half of 2016, the total non-compliant expenditures amounted to US\$ 0.9 million, of which there was no difference between the total non-compliant expenditures identified in OIG investigation reports and the proposed recoverable amounts.
17. As OIG audit reports typically do not include a proposed recoverable amount, the Secretariat, with input from the OIG, determines the appropriate recoverable amount based on the content of the OIG audit report. This recoverable amount is then presented to Recoveries Committee's review and subsequent recommendation to the Executive Director for approval.
18. During the six-month period ended 31 December 2016, there were 7 new cases presented to Recoveries Committee with an aggregate recoverable amount of US\$ 1.8 million. Of this amount, Tanzania represented US\$ 0.3 million, Uganda represented US\$ 0.2 million, and Zimbabwe represented US\$ 0.3 million. All of the

cases published by the OIG during the six-month period ended 31 December 2016 were presented by the applicable Country Teams to the Recoveries Committee during such period.

19. During the second half of 2016, further good progress was made: US\$ 4.8 million was recovered and credited to the Global Fund's bank accounts, relating to cases for which demand letters were sent as well as cases subject to Reimbursement Protocols. After further review, the Secretariat also re-stated two amounts for a total of US\$ 3.8 million that had been incorrectly booked as OIG recoverables, re-booking these amounts as non-OIG recoverables. Cases with an aggregate recoverable amount of US\$ 8.9 million were closed in the second half of 2016. Since inception of the recoveries process, a total amount of US\$ 65.5 million has been recovered and written commitments for a further US\$ 16.5 million have been obtained.

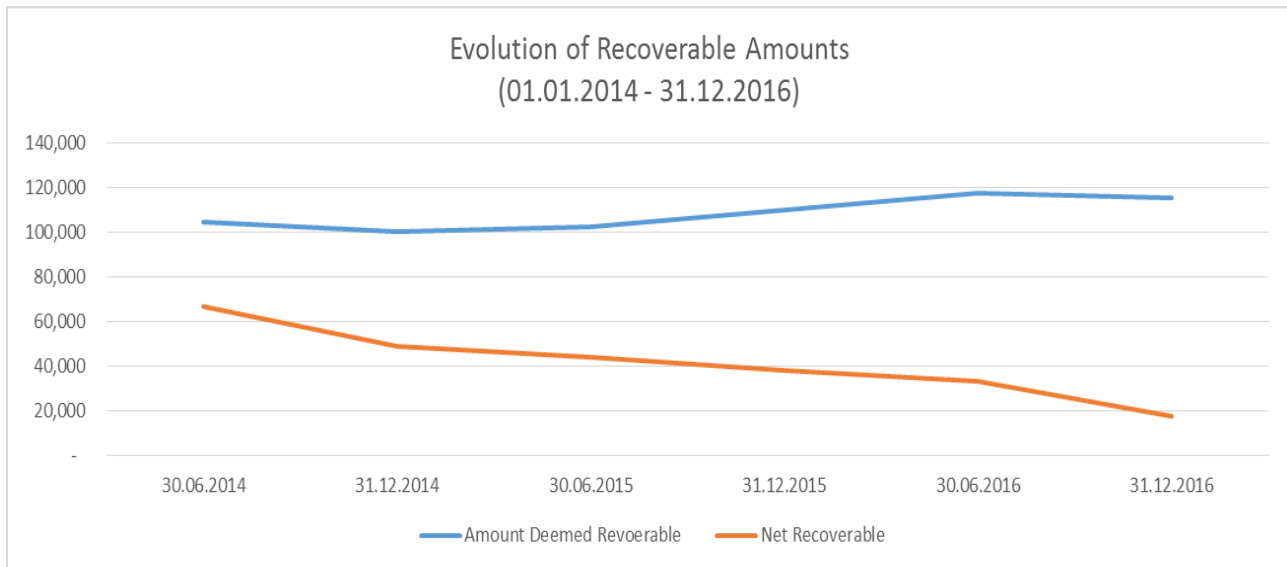
20. The Government of Burkina Faso signed a Reimbursement Protocol with the Global Fund for an amount of EUR 9.0 million (US\$ 9.9 million equivalent), and the Government of Central African Republic signed a Reimbursement Protocol with the Global Fund for an aggregate amount of US\$ 1.0 million. In addition, a Reimbursement Protocol was renegotiated and signed with the Government of the Central African Republic for US\$ 911,000 and EUR 51,000. The renegotiated Reimbursement Protocol was finalized following a June 2016 discussion with the Minister of Finance, who reaffirmed the newly installed Government's commitment to repay the amount in full.

21. Given the aforementioned movements the total outstanding recoverable balance, net of written commitments to repay, declined by US\$ 15.7 million to US\$ 17.7 million¹.

22. The US\$ 17.7 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 85% of the aggregate recoverable amount over time (up from 72% as of 30 June 2016). The 85% results from both an increase in resolution of recoveries case and a decreasing trend in new cases.

¹ The Secretariat notes that in the recent OIG audit report: Limited scope review of the Secretariat's Recoveries Report for the period up to 31 December 2015, dated 30 August 2016, the OIG indicated that the total outstanding recoverable balance as of 31 December 2015, net of written commitments to repay, that the OIG was able to verify amounted to US\$ 39.1 million while the Secretariat-reported amount was US\$ 38.2 million. The discrepancy results from a difference of US\$ 1.0 million in the gross recoverable amount the OIG was able to verify and a difference of US\$ 1.9 million in the amount the OIG was able to verify as recovered. The Secretariat is working with the OIG to reconcile the figures but for the purpose of this report, the Secretariat is basing the figures on the Secretariat-reported amounts.

23. Graph 1 below illustrates the evolution of the total amount deemed recoverable (all cases) and the net recoverable amounts for the previous three years.



24. In addition, on 30 August 2016, the Global Fund received a letter from Nigeria's Federal Ministry of Finance whereby it indicated that the Government of Nigeria, subject to the amount being included in the 2017 budget, will reimburse US\$ 5.8 million in two equal instalments during 2017. The amount to be reimbursed concerns both OIG and non-OIG balances due.

25. As of 31 December 2016, UNDP had returned all outstanding cash balances, i.e. approximately US\$ 390 thousand, mentioned in the Settlement Agreement signed between UNDP and the Global Fund in 2016. UNDP also transferred the second and final tranche of US\$ 1.4 million related to the settlement of four cases that primarily dealt with unresolved grant closure issues. In relation to the US\$ 9.3 million that is being pursued by UNDP from its Sub-Recipients, the Government of the Democratic Republic of the Congo confirmed that it will reimburse US\$ 3.3 million (of which, US\$ 2 million was received prior to 31 December 2016); the Government of Niger has agreed that it will reimburse US\$ 1.6 million; and the Government of Tajikistan fully reimbursed US\$ 0.1 million. The Global Fund and UNDP continue to work together diligently to resolve the remaining amounts. For the avoidance of doubt, the amounts set forth in paragraph 32 (b) form part of the amounts stated in this paragraph 25 and are included in the Settlement Agreement between UNDP and the Global Fund. Refer to the Post Script at the end of this report for further details.

26. The tables below do not include recoverable amount related to the OIG audit report on Pakistan published on 21 September 2015 because further work is being undertaken to determine the appropriate recoverable amount. An update on progress was provided to the Recoveries Committee in December 2016 that the Country Team and LFA are reviewing documentation to determine a recoverable amount. It was noted that some of the reconciliation processes are still in progress and, as a result, the Recoveries Committee requested that the CT continue to work with the LFA, and in coordination with the OIG, to complete the remaining reconciliation processes outlined and then return to the Recoveries Committee with an overall recommendation on which amounts should be recovered. Other OIG reports for which work is on-going are reported in Table 8.

27. Turnaround times for new cases continue to improve compared to 'legacy' cases, i.e., pre-2014. The improvement with respect to legacy cases reflects the more rigorous approach to recoveries referred to in previous reports and the Global Fund is seeing considerable benefits: recoverable funds are being returned more quickly than was the case several years ago.

28. Recoverable amounts are recorded in the Global Fund's financial statements in accordance with International Financial Reporting Standards (IFRS). The net recoverable amounts in this report may be different from those presented in the financial statements due to the accounting method adopted to comply with the requirements of IFRS. For example, the OIG may release a report which is then reflected in this report but converting the findings into a demand letter (which is then booked in the financial statements) may take until after the reporting period. It should be noted that the Financial Statements reporting on losses and recoveries uses the exact same underlying data as that presented within the tables below, and that a formal reconciliation process is implemented and validated through the Recoveries Committee.

Non-OIG Recoverables

29. The Secretariat continued to implement a (for the time being, manual) process to centrally capture and report on confirmed ineligible expenditures that arise in the ordinary course of grant management. Non-OIG recoverable amounts are collected each quarter from Country Teams and offer a snapshot of a rolling total, i.e., the majority of these instances are typically resolved within the 60 day time period accorded by the Global Fund as opposed to the longer timeframes experienced in relation to OIG recoverables. In the event that they are not resolved within specified timeframes these instances are reported to the Recoveries Committee for their review and recommendation in accordance with guidance provided to Country Teams.

30. This is the fourth report in which non-OIG recoverable amounts are being formally presented for discussion. Consequently, at this early stage in the roll-out of the non-OIG recoverables process, the Global Fund is still collecting data to assist in analyzing and identifying important trends and providing the necessary context and frame of reference going forwards, e.g. identifying outliers, determining the average time taken to resolve or clear a non-OIG recoverable, and using non-OIG recoverables as an early warning sign for control issues.

31. As of 31 December 2016, the aggregate outstanding balance due increased from US\$ 12.6 million at 30 June 2016 to US\$ 41.1 million and is distributed over 38 countries (55 Principal Recipients). Taking into consideration the re-statement of US\$ 3.8 million from OIG to non-OIG recoverables and the one-off booking of the Government of Ghana recoverable for US\$ 27.4 million, the aggregate outstanding balance due actually decreased from US\$ 12.6 million at 30 June 2016 to US\$ 9.9 million.

32. Of this US\$ 41.1 million, there are three Principal Recipients that account for approximately 89.5% of the total outstanding amount due, as follows:

a) Government of Ghana: US\$ 27.7 million (67.4%)

The Central Medical Store warehouse in Accra was destroyed in a fire in January 2015. As a result, the Global Fund financed programs lost approximately US\$ 27.4 million worth of health products. There was no insurance contract in place. In light of significant macro-economic difficulties in Ghana and the fact that Ghana likely would not be able to repay US\$27.4 million, the Country Team and senior

management recommended to accept a payment-in-kind approach up to the full amount of the loss on the condition that the Government of Ghana (i) implements specific supply chain reforms (which has been the major bottleneck for programs), (ii) repays other outstanding recoverable amounts without delay (stemming from a previous OIG audit (\$1.2 million) and other identified ineligible amounts), and (iii) replaces defective condoms procured under previous programs (\$3.8 million).

The Country Team negotiated an agreement in June 2016 according to which the Global Fund would agree to accept payment-in-kind for specified portions of US\$ 27.4 million in exchange for the Government of Ghana's implementation of specified supply chain reforms (with concrete milestones and verification mechanisms), with a total potential payment-in-kind of the full US\$ 27.4 million. If there is a default on a specific milestone, the amount tied to that milestone would become payable after a cure period. If there is a default on other obligations owed from Ghana to the Global Fund, including repaying \$1.2 million of identified ineligible amounts, replacing \$3.8 million of condoms, and repaying any future amounts identified under the Grant Agreements, then such amount becomes payable. Failure to repay the amount in default may result in a 200% reduction of that amount from the 2017-19 allocation.

Due to a change in the Government of Ghana in December 2016, the draft agreement is still awaiting acceptance and final signature by the Ministries of Health and Finance. Senior Grant Management is actively engaged in discussions with the new Government and technical partners (USG, DFID, UN) to expedite resolution.

- b) UNDP: US\$ 6.3 million (15.3%) relates to 7 grants in four countries, with DRC representing the majority of this amount (US\$ 6.2 million, including US\$ 3.6 million related to Missionpharma which was paid by the company in an out of court settlement to the Danish authorities in 2011).
- c) MOHSS (Namibia): US\$ 2.8 million (6.8%)

33. As of 31 December 2016, of grants that have outstanding non-OIG recoverable amounts, the average amount outstanding per grant amounts to US\$ 708,892 but it is noted that this figure is influenced by the aforementioned amounts listed in paragraph 31. As such, closer attention is focused on the median amount which is US\$ 42,772.

2:1 Allocation Reduction

34. None to report for the second half of 2016.

Post Script (Significant events after 31 December 2016)

35. For information, the Operational Policy Note (OPN) laying out specific guidance related to recoveries was approved by the Recoveries Committee in December 2016 and was submitted for review by EGMC-1 in January 2017. It is anticipated that the OPN will be finalised and then approved by EGMC in the course of Q1/2017.

36. As of 31 December 2016, there were 8 legacy cases (i.e., cases originating before 2014) still outstanding amounting to an aggregate of US\$ 8.7 million (reduced from 12 as of 30 June 2016 for an amount of US\$ 11.1

million). Of such amount, approximately 30% relates to the Government of Djibouti where the Secretariat is in the process of entering into negotiations to finalise a Reimbursement Protocol.

37. In February 2017, the Global Fund and the Government of Niger signed a Reimbursement Protocol for an OIG recoverable where UNDP was the Principal Recipient. This recoverable forms part of the overall UNDP Settlement Agreement.

38. In February 2017, the Global Fund and UNDP reached a settlement with respect to the outstanding OIG and non-OIG balances related to the Democratic Republic of the Congo.

39. During the course of 2017, the Government of Nigeria is expected to reimburse US\$ 5.8 million (OIG and non-OIG recoverables), and the Government of the Democratic Republic of the Congo is expected to make the final payment of US\$ 1.3 million in relation to a non-OIG recoverable that forms part of the overall UNDP Settlement Agreement.

Table 1: Overview of OIG Recoverable Amounts as of 31 December 2016

Table 1: Overview as at 31 December 2016									
All amounts expressed in US\$									
	Recoveries and other Adjustments								
	OIG Reported Figures	Management Adjustments	Amount deemed Recoverable	Written off	Allocation Reduction	Received	Net Still to Recover	Committed to Repay	Net after Commitments
OPEN CASES (n=27)									
Balance as at 30 June 2016	70,613,830	(13,040,808)	57,573,022	0	0	(16,532,797)	41,040,225	(7,624,837)	33,415,388
Add/(Less): Recoveries and other Adjustments									
<i>Cash recovery</i>			0			(2,623,802)	(2,623,802)		(2,623,802)
<i>New Commitments</i>			0				0	(10,991,634)	(10,991,634)
<i>Commitments recovered</i>			0			(2,150,497)	(2,150,497)	2,150,497	0
<i>Net management adjustments</i>	(3,818,263)	(49,875)	(3,868,138)				(3,868,138)		(3,868,138)
<i>Write offs</i>				(48,839)			(48,839)		(48,839)
<i>Allocation Reduction</i>			0				0		0
	(3,818,263)	(49,875)	(3,868,138)	(48,839)	0	(4,774,299)	(8,691,276)	(8,841,137)	(17,532,413)
Add: New cases reported by the OIG during the period:	1,905,416	(117,475)	1,787,941		0	0	1,787,941	0	1,787,941
Less: Cases closed after full resolution	(11,680,332)	2,780,006	(8,900,326)	0	0	8,900,326	0	0	0
Balance as at 31 December 2016	57,020,651	(10,428,152)	46,592,499	(48,839)	0	(12,406,770)	34,136,890	(16,465,974)	17,670,916
Total closed cases (n=50)	94,806,269	(25,796,680)	69,009,589	(3,489,396)	(12,446,072)	(53,074,121)	0	0	0
Total all reported cases (n=77)	151,826,920	(36,224,832)	115,602,088	(3,538,235)	(12,446,072)	(65,480,891)	34,136,890	(16,465,974)	17,670,916

= The Secretariat also re-stated two amounts for a total of US\$ 3.8 million that had been incorrectly booked as OIG recoverables, re-booking these amounts as non-OIG recoverables

Table 2: OIG cases with recoverable balances as of 31 December 2016 - Dates provided below each country refer to the date the OIG report was published.

	Misappropriated (In USD)	OIG Reported figures				Gross Recoverable Amount (In USD)	Written-off (In USD)	Allocation Reduction (In USD)	Recovered (In USD)	Net Amount still to Recover (In USD)	Commitment to Repay (In USD)	Net After Commitments (In USD)
		Unsupported (In USD)	Ineligible (In USD)	Other (In USD)	Management Adjustments (In USD)							
Burkina Faso	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,067,213	8,864,354	-8,864,354	0
30/10/2015												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,067,213	8,864,354	-8,864,354	0
Burundi	184,051	11,920	39,037	0	0	235,008	0	0	-88,615	146,393	0	146,393
03/08/2012												
SEP-CNLS PNLT RBP+ CED-CARITAS	0	11,920	39,037	0		50,957	0	0	-2,678	48,279	0	48,279
21/11/2014												
RBP+	184,051	0	0	0	0	184,051	0	0	-85,937	98,114	0	98,114
Cameroon			261,602			261,602				261,602		261,602
26/07/2016												
Ministry of Public Health			261,602			261,602				261,602		261,602
Central African Republic	0	718,106	219,908	70,119	-26,749	981,384	0	0	0	981,384	-981,384	0
06/02/2013												
CN/CNLS	0	718,106	219,908	70,119	-26,749	981,384	0	0	0	981,384	-981,384	0
Congo (Democratic Republic)	139,216	3,766,502	3,000	0	-1,048,535	2,860,183	0	0	0	2,860,183	0	2,860,183
10/03/2010												
UNDP	0	2,480,000	0	0	-1,048,535	1,431,465	0	0	0	1,431,465	0	1,431,465
01/10/2014												
UNDP	139,216	1,286,502	3,000	0	0	1,428,718	0	0	0	1,428,718	0	1,428,718
Côte d'Ivoire			155,605		-20,916	134,689				134,689		134,689
15/04/2016												
PNLT			155,605		-20,916	134,689				134,689		134,689
Djibouti	0	4,136,029	4,068,530	0	-1,498,451	6,706,108	0	0	-3,284,000	3,422,108	-784,530	2,637,578
29/10/2012												
MoH (part I)	0	0	4,068,530	0	0	4,068,530	0	0	-3,284,000	784,530	-784,530	0
MoH (part II)	0	4,136,029	0	0	-1,498,451	2,637,578	0	0	0	2,637,578	0	2,637,578
Egypt	0	0	668,877	0	0	668,877	0	0	0	668,877	0	668,877
24/09/2015												
NAP / MoHP	0	0	668,877	0	0	668,877	0	0	0	668,877	0	668,877
Ghana	3,840,003	0	1,974,876	555,474	-1,021,333	5,349,020	0	0	-599,942	4,749,078	-4,749,078	0
01/10/2012												
Ghana Health Service	0	0	1,974,876	555,474	-1,021,333	1,509,017	0	0	-599,942	909,075	-909,075	0
01/12/2014												
Ghana Health Service	3,840,003	0	0	0	0	3,840,003	0	0	0	3,840,003	-3,840,003	0
Kyrgyzstan	0	38,617	78,095	4,262	0	120,974	0	0	0	120,974	0	120,974
02/10/2012												
NCP	0	28,354	46,729	4,262		79,345	0	0	0	79,345	0	79,345
RAC	0	10,263	31,366	0	0	41,629	0	0	0	41,629	0	41,629

Table 2 (continued): OIG cases with recoverable balances as of 31 December 2016 - Dates provided below each country refer to the date the OIG report was published.

Mali	6,284,557	1,034,935	122,106	0	0	7,441,598	0	0	-4,460,886	2,980,712	-770,599	2,210,113
01/06/2011												
PNLP & PNLT	4,074,444	1,034,935	122,106	0	0	5,231,485	0	0	-4,460,886	770,599	-770,599	0
06/10/2014												
Rep. of Mali	2,210,113	0	0	0	0	2,210,113	0	0	0	2,210,113	0	2,210,113
Niger	361,016	1,816,654	0	0	-172,823	2,004,847	0	0	-243,904	1,760,944	-243,904	1,517,040
01/12/2014												
UNDP	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	0	1,517,040	0	1,517,040
CISLS	266,304	225,757	0	0	-4,254	487,807	0	0	-243,904	243,904	-243,904	0
Nigeria	11,189	8,271,930	3,816,766	0	-6,565,397	5,534,488	0	0	-310,004	5,224,484	0	5,224,484
31/10/2011												
ARFH	0	83,699	0	0	0	83,699	0	0	0	83,699	0	83,699
CHAN - SRs	0	329,017	0	0	0	329,017	0	0	-9,022	319,995	0	319,995
09/10/2014												
NMCP	11,189	343,491	0	0	0	354,680	0	0	-300,982	53,698	0	53,698
03/05/2016												
NACA		2,965,516	3,816,766		-2,665,394	4,116,888				4,116,888		4,116,888
NMEP		2,395,722			-1,775,671	620,051				620,051		620,051
SFH		2,154,485			-2,124,332	30,153				30,153		30,153
Panama			104,911		22,611	127,522	-48,839		-6,557	72,126	-72,126	0
04/01/2016												
CAI			104,911		22,611	127,522	-48,839		-6,557	72,126	-72,126	0
Papua New Guinea	0	2,327,575	459,340	0		2,786,915	0	0	-2,305,867	481,048	0	481,048
05/07/2012												
NDOH	0	2,327,575	459,340	0		2,786,915	0	0	-2,305,867	481,048	0	481,048
South Sudan		636,033				636,033				636,033		636,033
05/10/2015												
PSI		127,131				127,131				127,131		127,131
UNDP		8,338				8,338				8,338		8,338
05/07/2016												
PSI		500,564				500,564				500,564		500,564
Tanzania (United Republic)		283,454				283,454				283,454		283,454
08/02/2016												
PSI / MOF		283,454				283,454				283,454		283,454
Timor-Leste	0	152,626	0	0	-96,559	56,067	0	0	-39,783	16,284	0	16,284
09/10/2015												
MOH	0	152,626	0	0	-96,559	56,067	0	0	-39,783	16,284	0	16,284
Uganda			210,212			210,212				210,212		210,212
26/02/2016												
MOFPED / TASO			210,212			210,212				210,212		210,212
Zimbabwe		261,952				261,952				261,952		261,952
13/07/2016												
UNDP / MOHCC		261,952				261,952				261,952		261,952
Grand Total	10,820,032	23,456,333	22,101,397	642,890	-10,428,152	46,592,500	-48,839	0	-12,406,770	34,136,890	-16,465,975	17,670,915

Table 3: OIG cases with outstanding recoverable balances as of 31 December 2016 that were reported during the prior 8 quarters - Dates provided below each country refer to the date the OIG report was published.

	OIG Reported figures											
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)	Gross Recoverable Amount (in USD)	Written-off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)	Net Amount still to Recover (in USD)	Commitment to Repay (in USD)	Net After Commitments (in USD)
Burkina Faso	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,067,213	8,864,354	-8,864,354	0
30/10/2015												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,067,213	8,864,354	-8,864,354	0
Cameroon	0	0	261,602	0	0	261,602	0	0	0	261,602	0	261,602
26/07/2016												
Ministry of Public Health	0	0	261,602	0	0	261,602	0	0	0	261,602	0	261,602
Côte d'Ivoire	0	0	155,605	0	-20,916	134,689	0	0	0	134,689	0	134,689
15/04/2016												
PNLT	0	0	155,605	0	-20,916	134,689	0	0	0	134,689	0	134,689
Egypt	0	0	668,877	0	0	668,877	0	0	0	668,877	0	668,877
24/09/2015												
NAP / MoHP	0	0	668,877	0	0	668,877	0	0	0	668,877	0	668,877
Nigeria	11,189	8,271,930	3,816,766	0	-6,565,397	5,534,488	0	0	-310,004	5,224,484	0	5,224,484
03/05/2016												
NACA	0	2,965,516	3,816,766	0	-2,665,394	4,116,888	0	0	0	4,116,888	0	4,116,888
NMEP	0	2,395,722	0	0	-1,775,671	620,051	0	0	0	620,051	0	620,051
SFH	0	2,154,485	0	0	-2,124,332	30,153	0	0	0	30,153	0	30,153
Panama	0	0	104,911	0	22,611	127,522	-48,839	0	-6,557	72,126	-72,126	0
04/01/2016												
CAI	0	0	104,911	0	22,611	127,522	-48,839		-6,557	72,126	-72,126	0
South Sudan	0	636,033	0	0	0	636,033	0	0	0	636,033	0	636,033
05/10/2015												
PSI	0	127,131	0	0	0	127,131	0	0	0	127,131	0	127,131
UNDP	0	8,338	0	0	0	8,338	0	0	0	8,338	0	8,338
05/07/2016												
PSI	0	500,564	0	0	0	500,564	0	0	0	500,564	0	500,564
Tanzania (United Republic)	0	283,454	0	0	0	283,454	0	0	0	283,454	0	283,454
08/02/2016												
PSI / MOF	0	283,454	0	0	0	283,454	0	0	0	283,454	0	283,454
Timor-Leste	0	152,626	0	0	-96,559	56,067	0	0	-39,783	16,284	0	16,284
09/10/2015												
MOH	0	152,626	0	0	-96,559	56,067	0	0	-39,783	16,284	0	16,284
Uganda	0	0	210,212	0	0	210,212	0	0	0	210,212	0	210,212
26/02/2016												
MOFPED / TASO	0	0	210,212	0	0	210,212	0	0	0	210,212	0	210,212
Zimbabwe	0	261,952	0	0	0	261,952	0	0	0	261,952	0	261,952
13/07/2016												
UNDP / MOHCC	0	261,952	0	0	0	261,952	0	0	0	261,952	0	261,952
Grand Total	11,189	9,605,995	15,136,505	13,035	-6,660,261	18,106,463	-48,839	0	-1,423,557	16,634,067	-8,936,480	7,697,587

Table 4: Fully resolved OIG cases as of 31 December 2016 – Dates provided below each country refer to the date the case was closed.

Row Labels	OIG reported figures					Gross Recoverable Amount (in USD)	Written-Off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)				
Angola		3,964,884	304,500		-72,688	4,196,696			-4,196,696
19/10/2016		3,964,884	304,500		-72,688	4,196,696			-4,196,696
MOH		3,964,884	304,500		-72,688	4,196,696			-4,196,696
Bangladesh	1,897,997	0	1,267,887	325,396	-1,088,870	2,402,410	-23,324	-2,101,588	-277,498
04/12/2015	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
MoHFW, SCUSA	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
27/04/2015	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
PMUK	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
27/05/2016			0		0	0	0		
Ministry of Finance of Bangladesh			0		0	0	0		
Burundi	144,021	0	139,047	0	0	283,068	0	0	-283,068
19/08/2015	144,021	0	139,047	0	0	283,068	0	0	-283,068
SEP-CNLS	144,021	0	139,047	0	0	283,068	0	0	-283,068
Cambodia	411,000	223,000	21,000	1,362,000	-157,000	1,860,000	0	0	-1,860,000
13/07/2015	411,000	223,000	21,000	1,362,000	-157,000	1,860,000	0	0	-1,860,000
CNM, NCHADS and MoH and NCHADS	411,000	0	21,000	0	41,000	473,000	0	0	-473,000
CNM, NCHADS, CENAT, and MOH	0	223,000	0	1,362,000	-198,000	1,387,000	0	0	-1,387,000
Cameroon	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
26/02/2016	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
MoPH and Care international	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
Congo	0	3,656,000	0	0	-1,241,000	2,415,000			-2,415,000
10/02/2015	0	3,656,000	0	0	-1,241,000	2,415,000			-2,415,000
MOHP, SEP/CNLS, Medecins d'Afrique	0	3,656,000	0	0	-1,241,000	2,415,000			-2,415,000
Dominican Republic	0	0	174,760	0	0	174,760	0	0	-174,760
18/09/2013	0	0	174,760	0	0	174,760	0	0	-174,760
COPRESIDA	0	0	174,760	0	0	174,760	0	0	-174,760
Ethiopia	0	5,703,000	1,324,000	0	0	7,027,000	-245,000	0	-6,782,000
27/05/2014	0	5,703,000	1,324,000	0	0	7,027,000	-245,000	0	-6,782,000
MOH, HAPCO, EIFDDA, and NEP+	0	5,703,000	1,324,000	0	0	7,027,000	-245,000	0	-6,782,000
Georgia	877,947	0	0	0	-184,804	693,143	0	0	-693,143
11/11/2015	877,947	0	0	0	-184,804	693,143	0	0	-693,143
MLHSA	877,947	0	0	0	-184,804	693,143	0	0	-693,143
Guatemala	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
16/04/2015	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
MOH	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
Guinea	165,331	250,852	0	0	0	416,183	0	0	-416,183
25/03/2016	165,331	250,852	0	0	0	416,183	0	0	-416,183
PNPCSP	165,331	250,852	0	0	0	416,183	0	0	-416,183
Guyana			56,966			56,966			-56,966
09/12/2016			56,966			56,966			-56,966
MOH			56,966			56,966			-56,966

Table 4 (continued): Fully resolved OIG cases as of 31 December 2016 – Dates provided below each country refer to the date the case was closed.

Haiti	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000
31/12/2013	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000
UNDP and Fondation Sogebank	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000
India	872,000	0	1,140,000	0	-635,000	1,377,000	-81,000	0	-1,296,000
13/12/2013	872,000	0	1,140,000	0	-635,000	1,377,000	-81,000	0	-1,296,000
INP+	872,000	0	0	0	-525,000	347,000	-81,000	0	-266,000
NACO	0	0	1,140,000	0	-110,000	1,030,000	0	0	-1,030,000
24/05/2016	0	0	0	0	0	0	0	0	0
International Union against TB and Lung Disease / Central TB Division	0	0	0	0	0	0	0	0	0
Kazakhstan	5,537,324	211,000	37,000	142,000	-385,000	5,542,324	-5,000	-5,432,097	-105,227
28/10/2014	105,227	211,000	37,000	142,000	-385,000	110,227	-5,000	0	-105,227
Republican Centre for Prophylactics and Control of AIDS	105,227	0	0	0	0	105,227	0	0	-105,227
Republican Centre for Prophylactics and Control of AIDS / National Centre of TB Problems of the MoH	0	211,000	37,000	142,000	-385,000	5,000	-5,000	0	0
24/05/2016	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
RCAIDS & NCTP	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
Kenya	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000
29/06/2015	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000
Treasury CARE KNWA SANAA	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000
Kyrgyzstan	0	0	58,482	0	-58,482	0	0	0	0
04/12/2013	0	0	58,482	0	-58,482	0	0	0	0
SSED	0	0	58,482	0	-58,482	0	0	0	0
Lao (Peoples Democratic Republic)	0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
19/02/2015	0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
MOH	0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
Madagascar	0	0	693,933	64,038	-176,000	581,971	-9,699	0	-572,272
09/07/2015	0	0	410,933	64,038	0	474,971	-9,699	0	-465,272
UGP Pact SALAMA AIM	0	0	410,933	64,038	0	474,971	-9,699	0	-465,272
21/04/2015	0	0	283,000	0	-176,000	107,000	0	0	-107,000
PSI	0	0	283,000	0	-176,000	107,000	0	0	-107,000
Malawi	0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
07/12/2016	0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
NAC	0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
Mauritania	4,173,671	2,558,295	0	0	0	6,731,966	0	0	-6,731,966
21/10/2011	1,737,966	2,489,180	0	0	0	4,227,146	0	0	-4,227,146
SENL	1,737,966	2,489,180	0	0	0	4,227,146	0	0	-4,227,146
30/06/2016	2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
UNDP	2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
Mozambique	0	500,000	0	0	0	500,000	0	0	-500,000
19/09/2013	0	500,000	0	0	0	500,000	0	0	-500,000
Ministry of Health	0	500,000	0	0	0	500,000	0	0	-500,000
Namibia	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
12/07/2016	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
MOHSS	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
Niger	0	36,546	0	0	0	36,546	0	0	-36,546
16/04/2015	0	36,546	0	0	0	36,546	0	0	-36,546
CRS	0	36,546	0	0	0	36,546	0	0	-36,546
Nigeria	0	7,895,746	1,596,658	0	-4,942,838	4,549,566	0	-2,635,898	-1,913,668
22/09/2015	0	7,895,746	1,596,658	0	-4,942,838	4,549,566	0	-2,635,898	-1,913,668
CHAN	0	1,665,759	511,590	0	-1,289,416	887,933	0	-887,933	0
CISHAN	0	383,318	0	0	0	383,318	0	-360,026	-23,292
NACA	0	1,548,993	786,000	0	0	2,334,993	0	-444,617	-1,890,376
YGC	0	4,297,676	299,068	0	-3,653,422	943,322	0	-943,322	0

Table 4 (continued): Fully resolved OIG cases as of 31 December 2016 – Dates provided below each country refer to the date the case was closed.

Papua New Guinea	359,543	24,859	1,633,319	0	-653,449	1,364,272	0	0	-1,364,272
10/06/2014	359,543	24,859	280,623	0	-298,386	366,639	0	0	-366,639
Rotary Against Malaria (RAM)	359,543	24,859	280,623	0	-298,386	366,639	0	0	-366,639
27/01/2016	0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
NDOH	0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
Philippines	0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
09/11/2012	0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
TDF / PSF / Department of Health	0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
Senegal	0	140,000	0	0	-87,000	53,000	0	0	-53,000
24/11/2016	0	140,000	0	0	-87,000	53,000	0	0	-53,000
MSH and PNLP	0	140,000	0	0	-87,000	53,000	0	0	-53,000
Sierra Leone	70,510	0	0	0	0	70,510	0	0	-70,510
03/03/2016	70,510	0	0	0	0	70,510	0	0	-70,510
MOH	70,510	0	0	0	0	70,510	0	0	-70,510
South Sudan	0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
24/02/2016	0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
PSI	0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
Sri Lanka	0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
25/01/2016	0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
TEDHA Sarvodaya MoH	0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
Swaziland	0	767,000	1,641,000	0	-1,137,000	1,271,000	-138,000	0	-1,133,000
30/05/2014	0	767,000	1,641,000	0	-1,137,000	1,271,000	-138,000	0	-1,133,000
NERCHA	0	767,000	1,641,000	0	-1,137,000	1,271,000	-138,000	0	-1,133,000
Tajikistan	13,985	0	0	109,541	0	123,526	0	0	-123,526
09/08/2013	6,800	0	0	0	0	6,800	0	0	-6,800
Project HOPE	6,800	0	0	0	0	6,800	0	0	-6,800
09/09/2016	7,185	0	0	109,541	0	116,726	0	0	-116,726
UNDP	7,185	0	0	109,541	0	116,726	0	0	-116,726
Tanzania (United Republic)	0	0	0	819,000	-819,000	0	0	0	0
31/12/2014	0	0	0	819,000	-819,000	0	0	0	0
MOHSW / PMO-RALG / AMREF / TACAIDS / NACP / NTLP / NMCP	0	0	0	819,000	-819,000	0	0	0	0
Togo	0	128,508	736,361	0	-570,735	294,134	0	0	-294,134
16/09/2016	0	128,508	736,361	0	-570,735	294,134	0	0	-294,134
PSI	0	128,508	736,361	0	-570,735	294,134	0	0	-294,134
Uganda	0	0	1,600,000	0	0	1,600,000	-485,000	0	-1,115,000
05/12/2014	0	0	1,600,000	0	0	1,600,000	-485,000	0	-1,115,000
MoFPED	0	0	1,600,000	0	0	1,600,000	-485,000	0	-1,115,000
Ukraine	0	2,393,000	171,373	0	-2,559,000	5,373	-5,373	0	0
04/12/2015	0	0	5,373	0	0	5,373	-5,373	0	0
International HIV/AIDs Alliance and the Network of People Living with HIV	0	0	5,373	0	0	5,373	-5,373	0	0
31/12/2014	0	2,393,000	166,000	0	-2,559,000	0	0	0	0
Alliance UK / Alliance Ukraine / All Ukrainian Network of People Living with HIV/AIDs	0	2,393,000	166,000	0	-2,559,000	0	0	0	0
Yemen	15,712	0	0	0	0	15,712	0	0	-15,712
22/02/2016	15,712	0	0	0	0	15,712	0	0	-15,712
NTCP	15,712	0	0	0	0	15,712	0	0	-15,712
Zambia	13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
16/10/2015	13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
ZNAN	13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
Zanzibar	0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
10/03/2015	0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
MoH & ZGFCCM	0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
Zimbabwe	0	0	134,000	0	0	134,000	-134,000	0	0
30/06/2015	0	0	134,000	0	0	134,000	-134,000	0	0
Ministry of Health and Child Welfare / National Aids Council / Zimbabwe Association of Church Related Hospitals	0	0	134,000	0	0	134,000	-134,000	0	0
Grand Total	14,585,496	44,928,813	29,888,985	5,402,975	-25,796,680	69,009,589	-3,489,396	-12,446,072	-53,074,121

Table 5: OIG cases that were fully resolved during the eight quarters ending 31 December 2016 – Dates provided below each country refer to the date the case was closed.

Row Labels	OIG reported figures					Gross Recoverable Amount (in USD)	Written-Off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)				
Angola	0	3,964,884	304,500	0	-72,688	4,196,696	0	0	-4,196,696
19/10/2016	0	3,964,884	304,500	0	-72,688	4,196,696	0	0	-4,196,696
MOH	0	3,964,884	304,500	0	-72,688	4,196,696	0	0	-4,196,696
Bangladesh	1,897,997	0	1,267,887	325,396	-1,088,870	2,402,410	-23,324	-2,101,588	-277,498
04/12/2015	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
MoHFW, SCUSA	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
27/04/2015	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
PMUK	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
27/05/2016	0	0	0	0	0	0	0	0	0
Ministry of Finance of Bangladesh	0	0	0	0	0	0	0	0	0
Burundi	144,021	0	139,047	0	0	283,068	0	0	-283,068
19/08/2015	144,021	0	139,047	0	0	283,068	0	0	-283,068
SEP-CNLS	144,021	0	139,047	0	0	283,068	0	0	-283,068
Cambodia	411,000	223,000	21,000	1,362,000	-157,000	1,860,000	0	0	-1,860,000
13/07/2015	411,000	223,000	21,000	1,362,000	-157,000	1,860,000	0	0	-1,860,000
CNM, NCHADS and MoH and NCHADS	411,000	0	21,000	0	41,000	473,000	0	0	-473,000
CNM, NCHADS, CENAT, and MOH	0	223,000	0	1,362,000	-198,000	1,387,000	0	0	-1,387,000
Cameroon	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
26/02/2016	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
MoPH and Care International	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
Congo	0	3,656,000	0	0	-1,241,000	2,415,000	0	0	-2,415,000
10/02/2015	0	3,656,000	0	0	-1,241,000	2,415,000	0	0	-2,415,000
MOHP, SEP/CNLS, Medecins d'Afrique	0	3,656,000	0	0	-1,241,000	2,415,000	0	0	-2,415,000
Georgia	877,947	0	0	0	-184,804	693,143	0	0	-693,143
11/11/2015	877,947	0	0	0	-184,804	693,143	0	0	-693,143
MLHSA	877,947	0	0	0	-184,804	693,143	0	0	-693,143
Guatemala	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
16/04/2015	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
MOH	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
Guinea	165,331	250,852	0	0	0	416,183	0	0	-416,183
25/03/2016	165,331	250,852	0	0	0	416,183	0	0	-416,183
PNPCSP	165,331	250,852	0	0	0	416,183	0	0	-416,183
Guyana	0	0	56,966	0	0	56,966	0	0	-56,966
09/12/2016	0	0	56,966	0	0	56,966	0	0	-56,966
MOH	0	0	56,966	0	0	56,966	0	0	-56,966
India	0	0	0	0	0	0	0	0	0
24/05/2016	0	0	0	0	0	0	0	0	0
International Union against TB and Lung Disease / Central TB Division	0	0	0	0	0	0	0	0	0
Kazakhstan	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
24/05/2016	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
RCAIDS & NCTP	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
Kenya	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000
29/06/2015	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000
Treasury CARE KNWA SANAA	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000

Table 5 (continued): OIG cases that were fully resolved during the eight quarters ending 31 December 2016 – Dates provided below each country refer to the date the case was closed.

Laos (Peoples Democratic Republic)		0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
19/02/2015		0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
MOH		0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
Madagascar		0	0	693,933	64,038	-176,000	581,971	-9,699	0	-572,272
09/07/2015		0	0	410,933	64,038	0	474,971	-9,699	0	-465,272
UGP Pact SALAMA AIM		0	0	410,933	64,038	0	474,971	-9,699	0	-465,272
21/04/2015		0	0	283,000	0	-176,000	107,000	0	0	-107,000
PSI		0	0	283,000	0	-176,000	107,000	0	0	-107,000
Malawi		0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
07/12/2016		0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
NAC		0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
Mauritania		2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
30/06/2016		2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
UNDP		2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
Namibia		0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
12/07/2016		0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
MOHSS		0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
Niger		0	36,546	0	0	0	36,546	0	0	-36,546
16/04/2015		0	36,546	0	0	0	36,546	0	0	-36,546
CRS		0	36,546	0	0	0	36,546	0	0	-36,546
Nigeria		0	7,895,746	1,596,658	0	-4,942,838	4,549,566	0	-2,635,898	-1,913,668
22/09/2015		0	7,895,746	1,596,658	0	-4,942,838	4,549,566	0	-2,635,898	-1,913,668
CHAN		0	1,665,759	511,590	0	-1,289,416	887,933	0	-887,933	0
CISHAN		0	383,318	0	0	0	383,318	0	-360,026	-23,292
NACA		0	1,548,993	786,000	0	0	2,334,993	0	-444,617	-1,890,376
YGC		0	4,297,676	299,068	0	-3,653,422	943,322	0	-943,322	0
27/01/2016		0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
NDOH		0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
Senegal		0	140,000	0	0	-87,000	53,000	0	0	-53,000
24/11/2016		0	140,000	0	0	-87,000	53,000	0	0	-53,000
MSH and PNLP		0	140,000	0	0	-87,000	53,000	0	0	-53,000
Sierra Leone		70,510	0	0	0	0	70,510	0	0	-70,510
03/03/2016		70,510	0	0	0	0	70,510	0	0	-70,510
MOH		70,510	0	0	0	0	70,510	0	0	-70,510
South Sudan		0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
24/02/2016		0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
PSI		0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
Sri Lanka		0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
25/01/2016		0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
TEDHA Sarvodaya MoH		0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
Tajikistan		7,185	0	0	109,541	0	116,726	0	0	-116,726
09/09/2016		7,185	0	0	109,541	0	116,726	0	0	-116,726
UNDP		7,185	0	0	109,541	0	116,726	0	0	-116,726
Togo		0	128,508	736,361	0	-570,735	294,134	0	0	-294,134
16/09/2016		0	128,508	736,361	0	-570,735	294,134	0	0	-294,134
PSI		0	128,508	736,361	0	-570,735	294,134	0	0	-294,134
Ukraine		0	2,393,000	171,373	0	-2,559,000	5,373	-5,373	0	0
04/12/2015		0	0	5,373	0	0	5,373	-5,373	0	0
International HIV/AIDs Alliance and the Network of People Living with HIV		0	0	5,373	0	0	5,373	-5,373	0	0
Yemen		15,712	0	0	0	0	15,712	0	0	-15,712
22/02/2016		15,712	0	0	0	0	15,712	0	0	-15,712
NTCP		15,712	0	0	0	0	15,712	0	0	-15,712
Zambia		13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
16/10/2015		13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
ZNAN		13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
Zanzibar		0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
10/03/2015		0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
MoH & ZGFCCM		0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
Zimbabwe		0	0	134,000	0	0	134,000	-134,000	0	0
30/06/2015		0	0	134,000	0	0	134,000	-134,000	0	0
Ministry of Health and Child Welfare / National Aids Council / Zimbabwe Association of Church Related Hospitals		0	0	134,000	0	0	134,000	-134,000	0	0
Grand Total		11,503,960	34,714,774	19,014,424	3,736,975	-19,690,749	49,279,384	-1,875,396	-12,446,072	-34,957,916

Table 6: Fully resolved OIG cases that were opened and closed during the eight quarters ending 31 December 2016, i.e. 01.01.2014 – 31.12.2016

Row Labels	OIG reported figures					Gross Recoverable Amount (in USD)	Written-Off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)				
Angola	0	3,964,884	304,500	0	-72,688	4,196,696	0	0	-4,196,696
19/10/2016	0	3,964,884	304,500	0	-72,688	4,196,696	0	0	-4,196,696
MOH	0	3,964,884	304,500	0	-72,688	4,196,696	0	0	-4,196,696
Bangladesh	0	0	0	0	0	0	0	0	0
27/05/2016	0	0	0		0	0	0	0	0
Ministry of Finance of Bangladesh	0	0	0		0	0	0	0	0
Guinea	165,331	250,852	0	0	0	416,183	0	0	-416,183
25/03/2016	165,331	250,852	0	0	0	416,183	0	0	-416,183
PNPCSP	165,331	250,852	0	0	0	416,183	0	0	-416,183
Guyana	0	0	56,966	0	0	56,966	0	0	-56,966
09/12/2016	0	0	56,966	0	0	56,966	0	0	-56,966
MOH	0	0	56,966	0	0	56,966	0	0	-56,966
India	0	0	0	0	0	0	0	0	0
24/05/2016	0	0	0	0	0	0	0	0	0
International Union against TB and Lung Disease / Central TB Division	0	0	0	0	0	0	0	0	0
Kazakhstan	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
24/05/2016	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
RCAIDS & NCTP	5,432,097	0	0	0	0	5,432,097	0	-5,432,097	0
Nigeria	0	0	786,000	0	0	786,000	0	0	-786,000
22/09/2015	0	0	786,000	0	0	786,000	0	0	-786,000
NACA	0	0	786,000	0	0	786,000	0	0	-786,000
Tajikistan	7,185	0	0	109,541	0	116,726	0	0	-116,726
09/09/2016	7,185	0	0	109,541	0	116,726	0	0	-116,726
UNDP	7,185	0	0	109,541	0	116,726	0	0	-116,726
Ukraine	0	0	5,373	0	0	5,373	-5,373	0	0
04/12/2015	0	0	5,373	0	0	5,373	-5,373	0	0
International HIV/AIDs Alliance and the Network of People Living with HIV	0	0	5,373	0	0	5,373	-5,373	0	0
Yemen	15,712	0	0	0	0	15,712	0	0	-15,712
22/02/2016	15,712	0	0	0	0	15,712	0	0	-15,712
NTCP	15,712	0	0	0	0	15,712	0	0	-15,712
Grand Total	5,620,325	4,215,736	1,152,839	109,541	-72,688	11,025,753	-5,373	-5,432,097	-5,588,283

Table 7: Recoverable amounts identified in the due course of grant management operations as of 31 December 2016

	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Misappropriated (in USD)	Management Adjustments (in USD)	Gross Recoverable Amount (in USD)	Written- Off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)	Net Amount Still to Recover (in USD)	Commitment to Repay (in USD)	Net After Commitments (in USD)
Afghanistan			79,197			79,197			-59,374	19,823		19,823
MOH			79,197			79,197			-59,374	19,823		19,823
Angola	82,295					82,295			-82,295	0		0
MOH	82,295					82,295			-82,295	0		0
Bangladesh						0				0		0
Ministry of Finance						0				0		0
Belize		58,907				58,907				58,907		58,907
UNDP		58,907				58,907				58,907		58,907
Benin		410,194	10,279			420,473		-320,305	-3,141	97,027		97,027
AFRICARE		320,305	10,279			330,584		-320,305		10,279		10,279
CRS		1,013				1,013			-1,013	0		0
PLAN		2,128				2,128			-2,128	0		0
PNLS		86,748				86,748				86,748		86,748
Burkina Faso	48,944	157,956	12,549		-19,752	199,697			-196,222	3,475		3,475
IPC	15,531	9,264			-10,379	14,416			-10,941	3,475		3,475
PADS		46,003	3,176			49,179			-49,179	0		0
PAMAC	33,413	5,971				39,384			-39,384	0		0
PLAN			9,373		-9,373	0				0		0
SPCNLS		96,718				96,718			-96,718	0		0
Burundi		15,509			-8,336	7,173			-75	7,098		7,098
CARITAS		13,602			-8,336	5,266			-75	5,191		5,191
SEP/CNLS		1,907				1,907				1,907		1,907
Cambodia		33,159				33,159			-12,816	20,343		20,343
CNM		12,431				12,431			-10,929	1,502		1,502
NCHADS		2,521				2,521			-1,886	635		635
UNOPS		18,206				18,206				18,206		18,206
Central African Republic		2,543,703				2,543,703	-1,492,055		-994,745	56,902		56,902
CNLS		305				305				305		305
PRSHT		56,597				56,597				56,597		56,597
UNDP		2,486,801				2,486,801	-1,492,055		-994,745	0		0
Chad				965,783		965,783			-965,783	0		0
UNDP				965,783		965,783			-965,783	0		0
Congo (Democratic Republic)	1,563,492	341,901	660,898	6,718,296	-308,361	8,976,226	0	0	-2,582,200	6,394,026	0	6,394,026
CORDAID	1,500					1,500			-1,500	0		0
MOH		42,310				42,310			-33,450	8,860		8,860
SANRU		51,615				51,615			-51,615	0		0
UNDP	1,561,992	55,976	660,898	6,718,296	-308,361	8,688,801	0	0	-2,442,635	6,246,166	0	6,246,166
CARITAS CONGO ASBL		192,000				192,000			-53,000	139,000		139,000
Côte d'Ivoire		102,302	17,846			120,148			-17,846	102,302		102,302
PNLP		70,665				70,665				70,665		70,665
UNDP			17,846			17,846			-17,846	0		0
CARE		31,637				31,637				31,637		31,637

Table 7 (continued): Recoverable amounts identified in the due course of grant management operations as of 31 December 2016

Djibouti		3,075		3,075		3,075		3,075
UNDP		3,075		3,075		3,075		3,075
Ecuador		9,410		9,410	-9,410	0		0
Corporacion Kimirina		9,410		9,410	-9,410	0		0
Egypt		389,702		389,702		389,702		389,702
National AIDS Program		321,334		321,334		321,334		321,334
NTP		68,368		68,368		68,368		68,368
Ethiopia		2,958,814		2,949,820	-8,994	43,477		43,477
NEP+		13,344		4,350	-8,994	0		0
EIFDDA		2,725		2,725		0		0
HAPCO		2,942,745		2,942,745		43,477		43,477
Gabon		198,705	1,372	200,077		0		0
MOH		136,657	1,372	138,029		0		0
UNDP		62,048		62,048		0		0
Ghana		34,800	27,687,508	27,722,308		27,722,308		27,722,308
MOH (NTP)		34,800	287,508	322,308		322,308		322,308
GOVERNMENT OF GHANA			27,400,000	27,400,000		27,400,000		27,400,000
Guatemala		214,636		134,390	-80,246	83,336		83,336
MOH		83,336		83,336		83,336		83,336
HIVOS		131,300		51,054	-80,246	0		0
Guinea		29,251	83,103	112,354		112,354		112,354
MOH		29,251	83,103	112,354		112,354		112,354
Guyana		15,809		15,809		0		0
MOH		15,809		15,809		0		0
India		568,471		568,471	-76,870	0		0
INC		568,471		568,471	-76,870	0		0
Indonesia		703,085		319,916	-383,169	0		0
MOH		703,085		319,916	-383,169	0		0
Jamaica		1,906		1,906		451		451
MOH		1,906		1,906		451		451
Kenya		35,140	161,404	196,544		0		0
CARE			161,404	161,404		0		0
AMREF		27,721		27,721		0		0
KRCS		7,419		7,419		0		0
Lao (Peoples Democratic Republic)	639	221	38	898		0		0
GFMOH	639	221	38	898		0		0
Lesotho		204,552		98,728	-105,824	19,529		19,529
LCN		204,552		98,728	-105,824	19,529		19,529
Liberia		155,327		155,327		0		0
MOH		155,327		155,327		0		0
Macedonia (Former Yugoslav Republic)		28,490		28,490		28,490		28,490
MOH		28,490		28,490		28,490		28,490
Madagascar	86,519	222,401	9,900	318,820		171,447		171,447
Pact Madagascar		8,987		8,987		8,987		8,987
PSI		189,627	9,900	199,527		52,154		52,154
UGP	86,519	23,787		110,306		110,306		110,306
Malawi		330,023		330,023		330,023		330,023
NAC		330,023		330,023		330,023		330,023
Mali		4,997		4,997		1,331		1,331
CRS		3,666		3,666		0		0
PSI		1,034		1,034		1,034		1,034
UNDP		297		297		297		297
Mauritania		26,899		26,899		26,899		26,899
SENLS		12,846		12,846		12,846		12,846
CCM		14,053		14,053		14,053		14,053
Mozambique		139,166		120,266	-18,900	107,687		107,687
FDC		31,479		12,579	-18,900	0		0
MOH		107,687		107,687		107,687		107,687
Multicountry Middle East - North Africa (MENAHR)	5,400			5,400		5,400		5,400
MENAHR	5,400			5,400		5,400		5,400
Multicountry Western Pacific	78,419	356,543		434,962		351,139		351,139
SPC	78,419	356,543		434,962		351,139		351,139

Table 7 (continued): Recoverable amounts identified in the due course of grant management operations as of 31 December 2016

Namibia					2,814,149			2,814,149		-13,389	2,800,760		2,800,760	
MOHSS					2,800,760			2,800,760			2,800,760		2,800,760	
MOHSS / GRN					1,252			1,252		-1,252	0		0	
MOHSS /GRN					12,137			12,137		-12,137	0		0	
Nepal					305,418	64,486		369,905			369,905		369,905	
NPL ED CD					23,709			23,709			23,709		23,709	
NPL NCACS					153,188			153,188			153,188		153,188	
NPL NTC					87,268			87,268			87,268		87,268	
FPAN					22,428	64,486		86,914			86,914		86,914	
CCM Nepal					18,825			18,825			18,825		18,825	
Nicaragua					6,227			6,227		-1,286	4,941		4,941	
INSS					6,227			6,227		-1,286	4,941		4,941	
Niger					874,871		-226,527	648,344		-648,344	0		0	
UNDP					874,871		-226,527	648,344		-648,344	0		0	
Nigeria					1,090,546		-68,686	1,021,860		-3,770	1,018,090		1,018,090	
ARFH					402,346		-68,686	333,660		-3,770	329,890		329,890	
NMEP					688,200			688,200			688,200		688,200	
Papua New Guinea					4,915	796		5,711	-796	-4,915	0		0	
PNG CCM					4,915			4,915		-4,915	0		0	
NDOH						796		796	-796		0		0	
Russian Federation					17,891			17,891	-17,891		0		0	
ESVERO					17,891			17,891	-17,891		0		0	
Senegal		275,009			21,863		-862	296,010		-296,010	0		0	
PNLP	275,009							275,009		-275,009	0		0	
Intra Health					19,740			19,740		-19,740	0		0	
PNT					2,123		-862	1,261		-1,261	0		0	
Serbia					877	212,461		213,338	-548	-5,720	207,070		207,070	
MOH					877			877	-548	-329	0		0	
Youth of Jazas						207,070		207,070			207,070		207,070	
CCM Serbia						5,391		5,391		-5,391	0		0	
Sierra Leone		18,444			3,557			22,001		-3,557	18,444		18,444	
MOH					3,557			3,557		-3,557	0		0	
NAS		18,444						18,444			18,444		18,444	
Solomon Islands					586			586		-586	0		0	
SPC					586			586		-586	0		0	
South Africa					7,089			7,089			7,089		7,089	
NRASD					7,089			7,089			7,089		7,089	
South Sudan							29,573	29,573		-18,553	11,020		11,020	
ACHI							18,615	18,615		-7,595	11,020		11,020	
PSI							10,958	10,958		-10,958	0		0	
Sri Lanka					838,550	77,422		915,972	-771,354	-19,608	125,010		125,010	
MOH					477,965			477,965	-410,769	-489	66,707		66,707	
Sarvodaya					333,559	77,422		410,981	-333,559	-19,119	58,303		58,303	
TEDHA					27,026			27,026	-27,026		0		0	
Tajikistan					6,619			6,619		-6,619	0		0	
HOPE					6,619			6,619		-6,619	0		0	
Tanzania (United Republic)		238,713			111,385			350,098	-20,685	-90,700	238,713		238,713	
MOH								111,385	-20,685	-90,700	0		0	
PSI / MOF	238,713							238,713			238,713		238,713	
Togo						72,878		72,878		-72,878	0		0	
PSI						72,878		72,878		-72,878	0		0	
Tunisia					2,750			2,689		-2,689	0		0	
ONFP					2,545		-61	2,484		-2,484	0		0	
STMRA					205		-61	205		-205	0		0	
Uganda					334,843			334,843		-334,843	0		0	
MOH					334,843			334,843		-334,843	0		0	
Ukraine						47,236		47,236	-5,169		42,067		42,067	
HIV / AIDS Alliance in Ukraine - All-Ukrainian Network of PLWH						47,236		47,236	-5,169		42,067		42,067	
Uzbekistan		326						326			326		326	
RCSSES		326						326			326		326	
Viet Nam					21,854			21,854		-21,854	0		0	
MOH/ NLH					2,006			2,006		-2,006	0		0	
MOH / NLH					19,848			19,848		-19,848	0		0	
Yemen						115,723		115,723			115,723		115,723	
NMPC						115,723		115,723			115,723		115,723	
Grand Total		2,398,200	13,800,231	32,158,187		7,829,375	-1,229,717	54,956,276	-1,694,952	-1,091,659	-11,053,954	41,115,711	0	41,115,711

Table 8: OIG Audit & Investigation Reports as of 31 December 2016

This table reconciles and provides supporting explanations for amounts reported by the OIG but which require additional work in order to arrive at a final recoverable amount.

AUDITS						
Country	Report Issue Date	OIG Initial Reported Amount	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Tanzania	08-Feb-16	US\$ 9,967,269	US\$ 9,476,493	US\$ 490,776	N/A	PR has requested loss indemnification from its insurer for US\$ 491k
Uganda	26-Feb-16	US\$ 28,275,359	US\$ 26,885,023	US\$ 210,212	US\$ 1,180,124	Additional follow-up work required for US\$ 1,180,124 with deadline to revert to the Recoveries Committee by no later than 31 March 2017; Demand Letter sent for US\$ 210,212 with a deadline to repay of 31 March 2017
Pakistan	21-Sep-15	US\$ 2,727,360	TBD	TBD	US\$ 2,727,360	Additional follow-up work required with deadline to revert to the Recoveries Committee by no later than 31 March 2017
South Sudan	05-Oct-15	US\$ 1,001,530	US\$ 324,473	US\$ 135,468	US\$ 541,589	Demand Letter sent to PSI for an amount of US\$ 127,131 with a deadline to repay of 21.03.2017 Demand Letter sent to UNDP for an amount of US\$ 8,337 with a deadline to repay of 28.02.2017 Awaiting outcome of UNDP Vendor Review Committee for US\$ 541,589
INVESTIGATIONS						
Country	Report Issue Date	OIG Initial Reported Amount	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Mutumbara Foundation & Secretariat	15-Dec-16	US\$ 191,000	TBD	TBD	US\$ 191,000	Follow-up work being undertaken by the Recoveries Committee

Reclassified Amount: The amount of expenditures previously identified as ineligible that have been reclassified as eligible following further review by the Secretariat in conjunction with the LFA and OIG.

Current Recoverable Amount: The amount of expenditures previously identified as ineligible that are confirmed as ineligible following further review by the Secretariat in conjunction with the LFA and OIG.

Notes to tables:

- (1) Each OIG report leading to a recoverable amount is counted as a separate case, even if multiple reports apply to the same country.
- (2) A written commitment is recognized as such once signed by a competent authority, in practice usually the Ministry of Health with co-signature by the Ministry of Finance.
- (3) Adjustments by management include changes to the OIG-reported figures based on additional considerations, which may include review of additional supporting documentation, retroactive approval of expenditures reported by the OIG as ineligible where sound rationales exist, and amounts identified by the Secretariat as recoverable in addition to the amounts reported by the OIG. Such adjustments are made in consultation with the OIG.
- (4) The amount deemed recoverable represents the maximum amount to be recovered based on the deliberations of the Recoveries Committee and latest information available. The amounts include considerable sums which are subject to further analysis or explanation by the Secretariat and validation by the OIG. Part or all such amounts may be shifted to the management adjustments column following further deliberations of the Recoveries Committee. For cases not yet fully resolved, the amounts in the 'written off', 'recovered' and 'commitment to repay' columns may not fully represent the amount ultimately recovered, as recovery work is still ongoing on a portion of the amount shown as 'net deemed recoverable'.
- (5) Allocation reductions represent a means of resolving exceptionally difficult cases where all means of recovery have been exhausted. Upon approval by the Executive Director the country's allocation is reduced by a factor of 2:1, being 2 allocation reduction for every 1 of recoverable. The amounts in the table represent the recoverable amounts written off.