

38th Board Meeting

Recoveries Report for the period ended 30 June 2017

GF/B38/17

14-15 November 2017, Geneva, Switzerland

Board Information

Purpose of the paper: This report, previously shared with the Audit and Finance Committee, is provided to the Board for information. It contains background information and updated tables regarding the status of non-compliant expenditures identified by the Office of the Inspector General (“OIG”) as of 30 June 2017, as well as recoverable amounts identified in the due course of grant management operations as of 30 June 2017. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

Executive Summary

The Secretariat develops updates on recoveries cases twice per year. This report, previously presented to the Audit & Finance Committee in October 2017, is provided to the Board for information. It contains background information and updated tables regarding the status of non-compliant expenditures identified by the Office of the Inspector General (“OIG”) as of 30 June 2017, as well as recoverable amounts identified in the due course of grant management operations as of 30 June 2017. The AFC did not raise any issues with the information presented in this report.

During the first half of 2017, the total outstanding OIG recoverable balance, net of written commitments to repay, declined by US\$ 6.5 million to US\$ 11.1 million. The US\$ 11.1 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 90% of the aggregate recoverable amount over time (up from 85% as of 31 December 2016). The 90% results from both an increase in resolution of recoveries case and a decreasing trend in new cases.

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 with the Global Fund seeing considerable benefits, notably, recoverable funds are being returned more quickly than was the case several years ago. In the last eight quarters, the Secretariat had US\$ 22.4 million in new cases of which US\$ 15.8 million were recovered as of 30 June 2017.

The non-OIG aggregate outstanding balance due increased slightly from US\$ 41.1 million at 31 December 2016 to US\$ 41.8 million. Backing out the non-ordinary course re-statement of US\$ 3.8 million from OIG to non-OIG recoverable amounts and the one-off booking of a Government of Ghana recoverable amount on account of the Central Medical Store warehouse fire of US\$ 27.4 million, the aggregate outstanding balance due increased slightly from US\$ 9.9 million to US\$ 10.6 million.

Input Sought

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

What is the topic of this update?

2. The Global Fund is fully committed to the principles of transparency and accountability. To fulfill this commitment, the Global 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/DPO4). 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/DPO4, the Board requested the Secretariat to develop a methodology and format for future reporting on recoverable amounts 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/DPO5, pursuant to its delegated authority. This report includes information on such normal course recoverable amounts.

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.

7. 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 OIG recoverable amounts are approved by the Executive Director, upon the recommendation of the Recoveries Committee.

8. The Secretariat continued to implement a (for the time being, manual) process to centrally capture and report on confirmed non-compliant expenditures that arise in the ordinary course of grant management. Non-OIG recoverable amount data is collected each quarter from Country Teams and offers 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 recoverable amounts. 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.

9. 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 not take place until after the reporting period and may also reflect adjustments on recommendation by the

Recoveries Committee and approval by the Executive Director. 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.

What is the current status?

OIG Recoverable Amounts

10. With respect to open 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 30 June 2017 amounted to US\$ 42.7 million. Specifically for the first half of 2017, the total non-compliant expenditures amounted to US\$ 3,940, of which there was no difference between the total non-compliant expenditures identified in OIG investigation reports and the proposed recoverable amounts.

11. 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.

12. Table 1 provides an overview as of 30 June 2017.

13. Table 2 presents the detailed country-by-country data for OIG-reported open cases as of 30 June 2017.

14. Table 3 presents the detailed country-by-country data for OIG-reported open cases reported during the eight quarters ended 30 June 2017, i.e. 01.07.2015 – 30.06.2017.

15. Fully resolved OIG-reported cases feature in Table 4 as of 30 June 2017.

16. Table 5 features OIG-reported cases that were fully resolved during the eight quarters ended 30 June 2017, i.e. 01.07.2015 – 30.06.2017.

17. Table 6 presents the detailed country-by-country data for OIG-reported cases that were opened and closed during the eight quarters ended 30 June 2017, i.e. 01.07.2015 – 30.06.2017.

18. Table 7 presents a summary of recoverable amounts identified in the due course of grant management.

19. Table 8 presents a summary of OIG Audit & Investigation Reports as of 30 June 2017 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 amounts.

20. The Operational Policy Note (OPN) laying out specific guidance related to recoveries was approved by the EGMC in May 2017. In addition to the release of the OPN, a series of related trainings for the Grant Management Division were carried out by the Senior Recoveries Officer in June 2017.

21. During the six-month period ended 30 June 2017, there were two new cases presented to Recoveries Committee with an aggregate recoverable amount of US\$ 0.2 million. Of this amount, the Mutambara Foundation represented US\$ 191,000, and Pakistan represented US\$ 1,060. Only one of the cases, Cambodia for US\$ 3,940, published by the OIG during the six-month period ended 30 June 2017 was not presented by the applicable Country Team to the Recoveries Committee during such period. The Cambodia case was subsequently presented to the Recoveries Committee in July 2017.

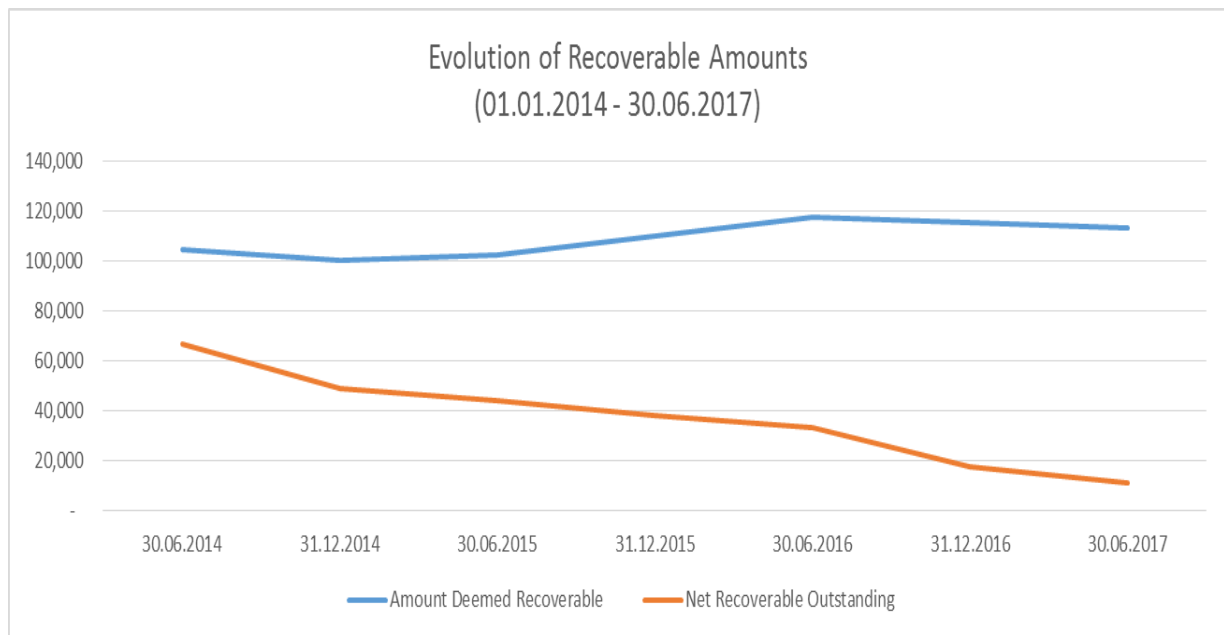
22. Mutambara Foundation: on 15 December 2016, the OIG found fraudulent practices by the AGO Mutambara Science and Technology Foundation and its Director as well as non-compliance with Procurement Regulations by the Global Fund’s Sourcing Department, in connection with two consultancy contracts relating to the detection of counterfeit medicines in Global Fund-financed African supply chains. The OIG concluded that the contractors submitted plagiarized work to the Global Fund, and identified a proposed recoverable amount of US\$191,000, corresponding to the entire value of the contracts. The Recoveries Committee discussed this matter at length and sought and received advice from different areas of the Secretariat. While the contracts at issue were breached, a number of considerations complicated the situation, reduced any potential claim by the Global Fund and argued against seeking recovery. On this basis, the Recoveries Committee recommended, and the Executive Director approved, that given the totality of the facts and circumstances, the recoverable amount recommended by the OIG be adjusted to zero.

23. During the first half of 2017, further good progress was made: US\$ 4.7 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. Cases with an aggregate recoverable amount of US\$ 2.7 million were closed in the first half of 2017. Since the inception of the recoveries process, a total amount of US\$ 70.1 million has been recovered and written commitments for a further US\$ 15.9 million have been obtained.

24. The total outstanding recoverable balance, net of written commitments to repay, declined by US\$ 6.5 million to US\$ 11.1 million¹.

25. The US\$ 11.1 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 90% of the aggregate recoverable amount over time (up from 85% as of 31 December 2016). The 90% results from both an increase in resolution of recoveries case and a decreasing trend in new cases.

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



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.

27. All OIG-related recoveries concerning grants implemented by UNDP in the Democratic Republic of the Congo have been settled, with the exception of US\$ 0.5 million where PSI was the sub-recipient. The Global Fund and UNDP continue to work together diligently to resolve the remaining amount.

28. 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. In the last eight quarters, the Secretariat had US\$ 22.4 million in new cases of which US\$ 15.8 million were recovered as of 30 June 2017. Of the US\$ 6.6 million outstanding, US\$ 5.2 million is related to the Government of Nigeria where the Secretariat has a signed letter of commitment indicating reimbursement by no later than 31 December 2017.

Non-OIG Recoverable Amounts

29. As of 30 June 2017, the aggregate outstanding balance due increased from US\$ 41.1 million at 31 December 2016 to US\$ 41.8 million and is distributed across 36 countries (51 Principal Recipients). Backing out the non-ordinary course re-statement of US\$ 3.8 million from OIG to non-OIG recoverable amounts and the one-off booking of a Government of Ghana recoverable amount on account of the Central Medical Store warehouse fire described below of US\$ 27.4 million, the aggregate outstanding balance due increased slightly from US\$ 9.9 million to US\$ 10.6 million.

30. Of this US\$ 41.8 million, there are three Principal Recipients that account for approximately 82.7% of the total outstanding amount due, as follows:

- a) Government of Ghana: US\$ 27.7 million (66.3%)

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 non-compliant amounts), and (iii) replaces defective condoms procured under previous programs (a value of approximately \$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 non-compliant 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 2:1 reduction of that amount from the 2017-19 allocation.

Due to a change in the Government of Ghana in December 2016, the signature process for the draft agreement by the Ministries of Health and Finance was lengthy, but completed in July 2017. Senior

Grant Management is actively engaged in discussions with the new Government and technical partners (USG, DFID, UN) to expedite resolution.

The remaining US\$ 0.3 million relates to cash balances to be refunded and a small additional amount of non-compliant expenditures.

- b) United Nations Development Programme: US\$ 4.9 million (11.8%) relates to two grants in two countries, with the Democratic Republic of Congo representing the majority of this amount (US\$ 4.9 million, including US\$ 3.6 million related to the Missionpharma matter which was paid by the company in fines and confiscation orders to the Danish authorities in 2011 and that is the subject of a Settlement and Release Agreement described in greater detail below).
- c) National Agency for the Control of AIDS (Nigeria): US\$ 1.9 million (4.6%)

31. As of 30 June 2017, of grants that have outstanding non-OIG recoverable amounts, the average amount outstanding per grant is US\$ 652,986, but it should be noted that this figure is influenced by the aforementioned amounts listed in paragraph 30. As such, closer attention is warranted on the median amount, which is US\$ 77,843.

2:1 Allocation Reduction

32. 2017 has also seen the further application of the so-called “2-for-1 allocation reduction” method to resolve particularly difficult cases, where all reasonable recovery approaches have failed to produce results. Allocation reductions represent a means of resolving exceptionally difficult cases where all means of recovery have been considered exhausted. Upon approval by the Executive Director the country’s allocation is reduced by a factor of 2:1, being two units of allocation reduction for every one unit of recoverable amount. This measure of last resort was applied to a case that occurred in Guatemala, and allowed the Secretariat to close the case that had an outstanding recoverable amount of US\$ 83,336 in the aggregate by deducting twice that amount from this country’s existing funding allocation amounts, which amount can then be made available to fund other countries’ programs.

33. There are a number of reasons why the allocation reduction approach is only applied as a last resort. Firstly, there is a negative impact on the country’s available budget to fight the three diseases. Secondly, the misused funds for which the deduction is applied are not actually recovered. As a result, there may be less accountability and ‘consequence’ for the recipient who was responsible for ensuring that the funds were spent properly.

34. Accordingly, it is important that there is adequate visibility for the cases in which it was concluded that there was no better option but to apply the 2-for-1 allocation deduction approach, which is why the allocation reduction that occurred during the period ended 30 June 2017 is described in the following paragraphs:

Guatemala: In 2015, the Recoveries Committee recommended and the Executive Director approved a 2:1 allocation reduction relating to grants for which the Ministry of Health and Social Assistance (MSPAS) of Guatemala was the Principal Recipient; grant funds had been used to pay taxes due to internal administrative bottlenecks delaying the operationalization of the Congress-approved tax exemption. This decision to reduce an approved allocation by 2:1 was made after all other avenues and strategies for recovery had been exhausted. When a second, albeit smaller, non-OIG recoverable amount was identified by the Country Team (primarily related again to the payment of taxes in the June 2014 – December 2015 period) the Country Team reengaged with high level Ministry of Health and Finance officials to try and recover the funds.

The Country Team has repeatedly followed up with the MSPAS and Ministry of Finance requesting reimbursement of the total amount of US\$83,336. The MSPAS has indicated that it lacks the resources and legal mechanisms to refund these funds, and no progress had been made towards recovery. Given the expressed impossibility of recovering the amount, the decision was taken to

apply a further 2:1 allocation reduction, this time to the country's 2017-19 allocation, for a total reduction of US\$166,672.

What are the implications for our outlook and plans?

Post Script (Significant events occurring or expected after 30 June 2017)

35. While a formal Reimbursement Protocol has not been signed, the Secretariat has received commitment letters from both the Governments of Nigeria and DRC. The Government of Nigeria is expected to reimburse US\$ 5.8 million (OIG and non-OIG recoverable amounts), 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 during the course of 2017. US\$ 2.16 million of the US\$ 5.8 million was received from the Government of Nigeria on 06 October 2017.

36. Ghana: In August 2017, the Government of Ghana transferred funds such as to enable the Secretariat to close off a long-running OIG recovery case amounting to US\$ 0.36 million, as well as two open non-OIG recovery cases amounting to US\$ 0.32 million. As described above, the Government of Ghana also signed the Central Medical Stores Fire Agreement addressing a US\$ 27.4 million loss.

37. UNDP: With respect to the non-OIG recovery case for US\$ 3.6 million, in August 2017 the Global Fund, UNDP, and Missionpharma signed a Settlement and Release Agreement. This Agreement provides for a \$575,000 cash payment by Missionpharma to the Global Fund within 30 days of the date of signature, an amount which was received by the Global Fund in early September. The parties also agreed to continue to pursue the recovery of the outstanding DKK 20,016,000 in confiscated proceeds held by the Danish authorities within a 12 month period from the date of signature, failing which Missionpharma has agreed to cover this amount. The only other outstanding amount that forms part of the Settlement Agreement relates to US\$ 0.5 million where PSI was the sub-recipient. Constructive discussions have taken place with a view to achieving resolution by the end of October 2017.

38. Niger: In August 2017, the Government of Niger transferred funds such that the Secretariat was able to close off a long-running OIG recovery case amounting to US\$ 0.24 million.

39. If the above anticipated movements were to materialize, all other things being equal, the outstanding OIG recoverable amount would be US\$ 5.4 million and the outstanding Non-OIG amount would be US\$ 8.5 million by FYE 2017.

Annexes

Table 1: Overview of OIG recoverable amounts considered by the Recoveries Committee as of 30 June 2017

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
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
Add/(Less): Recoveries and other Adjustments									
<i>Cash recovery</i>						(2,557,917)	(2,557,917)		(2,557,917)
<i>New Commitments</i>							0	(1,517,040)	(1,517,040)
<i>Commitments recovered</i>						(2,098,836)	(2,098,836)	2,098,836	0
<i>Net management adjustments</i>	46,985	(2,487,681)	(2,440,696)				(2,440,696)		(2,440,696)
<i>Write offs</i>				(208,105)			(208,105)		(208,105)
<i>Allocation Reduction</i>							0		0
	46,985	(2,487,681)	(2,440,696)	(208,105)	0	(4,656,753)	(7,305,554)	581,796	(6,723,758)
Add: New cases reported by the OIG during the period:	192,060	0	192,060		0	0	192,060	0	192,060
Less: Cases closed after full resolution	(2,717,799)	211,916	(2,505,883)	0	0	2,505,883	0	0	0
Balance as at 30 June 2017	54,541,897	(12,703,917)	41,837,980	(256,944)	0	(14,557,640)	27,023,396	(15,884,178)	11,139,218
Total closed cases (n=57)	97,524,068	(26,008,596)	71,515,472	(3,489,396)	(12,446,072)	(55,580,004)	0	0	0
Total all reported cases (n=79)	152,065,965	(38,712,513)	113,353,452	(3,746,340)	(12,446,072)	(70,137,644)	27,023,396	(15,884,178)	11,139,218

Table 2: Recoveries Committee OIG cases with outstanding recoverable amounts as of 30 June 2017 - Dates provided below each country refer to the date the OIG report was published.

	Misappropriated (in USD)	OIG Reported figures			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)	Committment to Repay (in USD)	Net After Commitments (in USD)
		Unsupported (in USD)	Ineligible (in USD)	Other (in USD)								
Burkina Faso	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,722,741	8,208,826	-8,208,826	0
30/10/2015												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,722,741	8,208,826	-8,208,826	0
Burundi	184,051	11,920	39,037	0	0	235,008	0	0	-89,307	145,701	0	145,701
03/08/2012												
SEP-CNLS PNLT RBP+ CED-CARITAS	0	11,920	39,037	0	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	-86,629	97,422	0	97,422
Central African Republic	0	718,106	219,908	70,119	-26,749	981,384	0	0	-70,119	911,265	-911,265	0
06/02/2013												
CN/CNLS	0	718,106	219,908	70,119	-26,749	981,384	0	0	-70,119	911,265	-911,265	0
Congo (Democratic Republic)	0	2,480,000	0	0	-1,758,239	721,761	-208,105	0	0	513,656	0	513,656
10/03/2010												
UNDP	0	2,480,000	0	0	-1,758,239	721,761	-208,105	0	0	513,656	0	513,656
Djibouti	0	4,136,029	4,068,530	0	-1,498,451	6,706,108	0	0	-4,068,000	2,638,108	-530	2,637,578
29/10/2012												
MoH (part I)	0	0	4,068,530	0	0	4,068,530	0	0	-4,068,000	530	-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	-1,149,789	4,199,231	-4,199,231	0
01/10/2012												
Ghana Health Service	0	0	1,974,876	555,474	-1,021,333	1,509,017	0	0	-1,149,789	359,228	-359,228	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	0	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
Mali	6,284,557	1,034,935	122,106	0	-1,586,977	5,854,621	0	0	-4,460,886	1,393,735	-770,599	623,136
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	-1,586,977	623,136	0	0	0	623,136	0	623,136
Niger	361,016	1,816,654	0	0	-172,823	2,004,847	0	0	-243,904	1,760,944	-1,760,944	0
01/12/2014												
UNDP	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	0	1,517,040	-1,517,040	0
CISLS	266,304	225,757	0	0	-4,254	487,807	0	0	-243,904	243,904	-243,904	0

Table 2 (continued): Recoveries Committee OIG cases with outstanding recoverable amounts as of 30 June 2017 - Dates provided below each country refer to the date the OIG report was published.

	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)
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)							
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
Pakistan		1,060				1,060				1,060		1,060
21/09/2015												
NACP		1,060				1,060				1,060		1,060
Panama			104,911		22,611	127,522	-48,839		-45,899	32,784	-32,784	0
04/01/2016												
CAI			104,911		22,611	127,522	-48,839		-45,899	32,784	-32,784	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		500,564				500,564				500,564		500,564
05/07/2016												
PSI		500,564				500,564				500,564		500,564
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			257,197			257,197			-51,342	205,855		205,855
26/02/2016												
MOFPED			207,421			207,421			-51,342	156,079		156,079
TASO			49,776			49,776				49,776		49,776
Grand Total	10,680,816	21,490,016	21,728,175	642,890	-12,703,917	41,837,980	-256,944	0	-14,557,640	27,023,396	-15,884,179	11,139,217

Table 3: Recoveries Committee OIG cases with outstanding recoverable amounts as of 30 June 2017 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					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)
	Misappropriated (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	-1,722,741	8,208,826	-8,208,826	0
30/10/2015												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-1,722,741	8,208,826	-8,208,826	0
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
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
Pakistan		1,060				1,060				1,060		1,060
21/09/2015												
NACP		1,060				1,060				1,060		1,060
Panama			104,911		22,611	127,522	-48,839		-45,899	32,784	-32,784	0
04/01/2016												
CAI			104,911		22,611	127,522	-48,839		-45,899	32,784	-32,784	0
South Sudan		500,564				500,564				500,564		500,564
05/07/2016												
PSI		500,564				500,564				500,564		500,564
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			257,197			257,197			-51,342	205,855		205,855
26/02/2016												
MOFPED			207,421			207,421			-51,342	156,079		156,079
TASO			49,776			49,776				49,776		49,776
Grand Total	11,189	8,926,180	14,766,283	13,035	-6,639,345	17,077,342	-48,839	0	-2,169,769	14,858,734	-8,241,610	6,617,124

Table 4: Fully resolved Recoveries Committee OIG cases as of 30 June 2017 – 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			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	0	0	0
Ministry of Finance of Bangladesh			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	3,631,924	0	-2,199,530	3,665,379	0	0	-3,665,379
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
16/05/2017			261,602			261,602			-261,602
Ministry of Public Health			261,602			261,602			-261,602
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
Congo (Democratic Republic)	139,216	1,286,502	3,000	0	0	1,428,718	0	0	-1,428,718
08/06/2017	139,216	1,286,502	3,000	0	0	1,428,718	0	0	-1,428,718
UNDP	139,216	1,286,502	3,000	0	0	1,428,718	0	0	-1,428,718
Côte d'Ivoire			155,605		-20,916	134,689			-134,689
19/04/2017			155,605		-20,916	134,689			-134,689
PNLT			155,605		-20,916	134,689			-134,689
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
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

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 30 June 2017 – 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)				
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			
International Union against TB and Lung Disease / Central TB Division			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
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

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 30 June 2017 – 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)				
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 PNLN	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	397,764	265,100	0	-372,132	290,732	0	0	-290,732
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
03/04/2017	0	127,131	0	0	0	127,131	0	0	-127,131
PSI	0	127,131	0	0	0	127,131	0	0	-127,131
04/05/2017	0	8,338	0	0	0	8,338	0	0	-8,338
UNDP	0	8,338	0	0	0	8,338	0	0	-8,338
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	283,454	0	819,000	-819,000	283,454	0	0	-283,454
31/12/2014	0	0	0	819,000	-819,000	0	0	0	0
MOHSW / PMO-RALG / AMREF / TACAIDS / NACP / NTLN / NMCP	0	0	0	819,000	-819,000	0	0	0	0
29/05/2017	0	283,454	0	0	0	283,454	0	0	-283,454
PSI / MOF	0	283,454	0	0	0	283,454	0	0	-283,454
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	297,952	289,000	0	-191,000	395,952	-134,000	0	-261,952
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
20/06/2017	0	261,952	0	0	0	261,952	0	0	-261,952
UNDP / MOHCC	0	261,952	0	0	0	261,952	0	0	-261,952
30/06/2017	0	36,000	155,000	0	-191,000	0	0	0	0
MUTAMBARA FOUNDATION	0	36,000	155,000	0	-191,000	0	0	0	0
Grand Total	14,724,712	46,932,190	30,464,192	5,402,975	-26,008,596	71,515,473	-3,489,396	-12,446,072	-55,580,005

Table 5: OIG cases that were fully resolved during the eight quarters ended 30 June 2017 – 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			4,196,696			-4,196,696
19/10/2016		3,964,884	304,500			4,196,696			-4,196,696
MOH		3,964,884	304,500			4,196,696			-4,196,696
Bangladesh	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-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
27/05/2016			0	0	0	0	0	0	0
Ministry of Finance of Bangladesh			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	3,631,924	0	-2,199,530	3,665,379	0	0	-3,665,379
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
16/05/2017			261,602	0		261,602			-261,602
Ministry of Public Health			261,602	0		261,602			-261,602
Congo (Democratic Republic)	139,216	1,286,502	3,000	0	0	1,428,718	0	0	-1,428,718
08/06/2017	139,216	1,286,502	3,000	0	0	1,428,718	0	0	-1,428,718
UNDP	139,216	1,286,502	3,000	0	0	1,428,718	0	0	-1,428,718
Côte d'Ivoire			155,605	0	-20,916	134,689			-134,689
19/04/2017			155,605	0	-20,916	134,689			-134,689
PNLT			155,605	0	-20,916	134,689			-134,689
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
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	0		56,966			-56,966
09/12/2016			56,966	0		56,966			-56,966
MOH			56,966	0		56,966			-56,966
India			0	0		0			0
24/05/2016			0	0		0			0
International Union against TB and Lung Disease / Central TB Division			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
Madagascar	0	0	410,933	64,038	0	474,971	-9,699	0	-465,272
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
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

Table 5 (continued): OIG cases that were fully resolved during the eight quarters ended 30 June 2017 – 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)				
Namibia									
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
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
Papua New Guinea	0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
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 PNLN	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	397,764	265,100	0	-372,132	290,732	0	0	-290,732
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
03/04/2017	0	127,131	0	0	0	127,131	0	0	-127,131
PSI	0	127,131	0	0	0	127,131	0	0	-127,131
04/05/2017	0	8,338	0	0	0	8,338	0	0	-8,338
UNDP	0	8,338	0	0	0	8,338	0	0	-8,338
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
Tanzania (United Republic)	0	283,454	0	0	0	283,454	0	0	-283,454
29/05/2017	0	283,454	0	0	0	283,454	0	0	-283,454
PSI / MOF	0	283,454	0	0	0	283,454	0	0	-283,454
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	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
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
Zimbabwe	0	297,952	289,000	0	-191,000	395,952	-134,000	0	-261,952
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
20/06/2017	0	261,952	0	0	0	261,952	0	0	-261,952
UNDP / MOHCC	0	261,952	0	0	0	261,952	0	0	-261,952
30/06/2017	0	36,000	155,000	0	-191,000	0	0	0	0
MUTAMBARA FOUNDATION	0	36,000	155,000	0	-191,000	0	0	0	0
Grand Total	9,748,750	30,529,605	19,734,295	1,860,975	-16,486,893	45,386,732	-1,873,396	-8,968,449	-34,544,887

Table 6: Fully resolved OIG cases that were opened and closed during the eight quarters ended 30 June 2017, i.e. 01.07.2015 – 30.06.2017

Row Label	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						
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
01/03/2016		3,964,884	304,500		-72,688	4,196,696			-4,196,696
Bangladesh			0				0	0	
27/05/2016			0		0	0	0	0	
Ministry of Finance of Bangladesh			0		0	0	0	0	
15/01/2016			0		0	0	0	0	
Cameroon			261,602						-261,602
16/05/2017			261,602			261,602			-261,602
Ministry of Public Health			261,602			261,602			-261,602
26/07/2016			261,602			261,602			-261,602
Côte d'Ivoire			155,605		-20,916	134,689			-134,689
19/04/2017			155,605		-20,916	134,689			-134,689
PNLT			155,605		-20,916	134,689			-134,689
15/04/2016			155,605		-20,916	134,689			-134,689
Guyana			56,966						-56,966
09/12/2016			56,966			56,966			-56,966
MOH			56,966			56,966			-56,966
13/04/2016			56,966			56,966			-56,966
India			0						0
24/05/2016			0			0			0
International Union against TB and Lung Disease / Central TB Division			0			0			0
06/04/2016			0			0			0
South Sudan			135,469						-135,469
03/04/2017			127,131			127,131			-127,131
PSI			127,131			127,131			-127,131
05/10/2015			127,131			127,131			-127,131
04/05/2017			8,338			8,338			-8,338
UNDP			8,338			8,338			-8,338
05/10/2015			8,338			8,338			-8,338
Tanzania (United Republic)			283,454						-283,454
29/05/2017			283,454			283,454			-283,454
PSI / MOF			283,454			283,454			-283,454
08/02/2016			283,454			283,454			-283,454
Ukraine		0	0	5,373	0		5,373	-5,373	0
04/12/2015		0	0	5,373	0	0	5,373	-5,373	0
International HIV/AIDs Alliance and the Network of People Living with HIV		0	0	5,373	0	0	5,373	-5,373	0
25/08/2015		0	0	5,373	0	0	5,373	-5,373	0
Zimbabwe			297,952	155,000					-261,952
20/06/2017			261,952			261,952			-261,952
UNDP / MOHCC			261,952			261,952			-261,952
13/07/2016			261,952			261,952			-261,952
30/06/2017			36,000	155,000			0		
MUTAMBARA FOUNDATION			36,000	155,000		-191,000	0		
15/12/2016			36,000	155,000		-191,000	0		
Grand Total		0	4,681,759	939,046	0	-284,604	5,336,201	-5,373	0

Table 7: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 30 June 2017

	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		-12,360	66,837			-59,374	7,463		7,463
MOH			79,197		-12,360	66,837			-59,374	7,463		7,463
Angola	82,295					82,295			-82,295	0		0
MOH	82,295					82,295			-82,295	0		0
Bangladesh						0			0	0		0
Ministry of Finance						0			0	0		0
Belize		60,445				60,445			-60,445	0		0
UNDP		60,445				60,445			-60,445	0		0
Benin		459,231				459,231		-320,305	-37,563	101,363		101,363
AFRICARE		369,342				369,342		-320,305		49,037		49,037
CRS		1,013				1,013			-1,013	0		0
PLAN		2,128				2,128			-2,128	0		0
PNLS		86,748				86,748			-34,423	52,326		52,326
Burkina Faso	48,944	236,836	12,549		-19,752	278,578			-199,697	78,881		78,881
IPC	15,531	9,264			-10,379	14,416			-14,416	0		0
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		0
SPCNLS		96,718				96,718			-96,718	0		0
NCS / SP / CNLS		78,880				78,880				78,880		78,880
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		33,067			-8,046	25,021			-12,816	12,205		12,205
CNM		12,431			-1,502	10,929			-10,929	0		0
NCHADS		2,521				2,521			-1,886	635		635
UNOPS		18,115			-6,544	11,571				11,571		11,571
Cameroon		3,111				3,111			-3,111	0		0
MOH		3,111				3,111			-3,111	0		0
Central African Republic		2,636,240				2,636,240	-1,492,055		-1,051,647	92,537		92,537
CNLS		305				305			-305	0		0
PRSHI		56,597				56,597			-56,597	0		0
UNDP		2,486,801				2,486,801	-1,492,055		-994,745	0		0
IFRC		92,537				92,537				92,537		92,537
Chad					965,783	965,783			-965,783	0		0
UNDP					965,783	965,783			-965,783	0		0
Congo (Democratic Republic)	1,563,492	795,013	660,898	6,718,296	-526,624	9,211,075	0	0	-4,049,063	5,162,012	0	5,162,012
CORDAID	1,500					1,500			-1,500	0		0
MOH		42,310				42,310			-33,450	8,860		8,860
SANRU		504,727				504,727			-251,575	253,152		253,152
UNDP	1,561,992	55,976	660,898	6,718,296	-526,624	8,470,538	0	0	-3,570,538	4,900,000	0	4,900,000
CARITAS CONGO ASBL		192,000				192,000			-192,000	0		0
Côte d'Ivoire		102,302	17,846			120,148			-82,086	38,062		38,062
PNLP		70,665				70,665			-64,240	6,425		6,425
UNDP			17,846			17,846			-17,846	0		0
CARE		31,637				31,637				31,637		31,637
Djibouti		3,075				3,075			-3,075	0		0
UNDP		3,075				3,075			-3,075	0		0
Ecuador		9,410				9,410	-9,410		0	0		0
Corporacion Kimirina		9,410				9,410	-9,410		0	0		0
Egypt		389,702				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		112,013	3,007,994		-8,994	3,111,013			-3,110,110	903		903
NEP			13,344		-8,994	4,350			-4,350	0		0
EIF/DDA			2,725			2,725			-2,725	0		0
HAPCO		1,188	2,941,481			2,942,669			-2,942,669	0		0
FMOH		110,825	50,443			161,268			-160,365	903		903
Gabon		198,705	1,372			200,077			-200,077	0		0
MOH		136,657	1,372			138,029			-138,029	0		0
UNDP		62,048				62,048			-62,048	0		0

Table 7 (continued): Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 30 June 2017

	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)
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			-80,246	134,390		-83,336	-51,054	0		0
MOH		83,336				83,336		-83,336		0		0
HIVOS		131,300			-80,246	51,054			-51,054	0		0
Guinea		29,251	83,103			112,354				112,354		112,354
MOH		29,251	83,103			112,354				112,354		112,354
Guinea-Bissau		7,007				7,007				7,007		7,007
NAC		7,007				7,007				7,007		7,007
Guyana		15,809				15,809			-15,809	0		0
MOH		15,809				15,809			-15,809	0		0
Honduras		27,623				27,623				27,623		27,623
CHF International Honduras		27,623				27,623				27,623		27,623
India		568,471				568,471	-76,870		-491,601	0		0
INC		568,471				568,471	-76,870		-491,601	0		0
Indonesia		703,085			-383,169	319,916			-319,916	0		0
MOH		703,085			-383,169	319,916			-319,916	0		0
Iran (Islamic Republic)		17,896				17,896				17,896		17,896
UNDP		17,896				17,896				17,896		17,896
Jamaica		1,906				1,906			-1,906	0		0
MOH		1,906				1,906			-1,906	0		0
Kazakhstan		5,957				5,957				5,957		5,957
MOH		5,957				5,957				5,957		5,957
Kenya		35,140	161,404			196,544			-196,544	0		0
CARE			161,404			161,404			-161,404	0		0
AMREF		27,721				27,721			-27,721	0		0
KRCS		7,419				7,419			-7,419	0		0
Lao (Peoples Democratic Republic)	639	221	38			898			-898	0		0
GFMOH	639	221	38			898			-898	0		0
Lesotho		204,552			-105,824	98,728	-71,528		-7,671	19,529		19,529
LCN		204,552			-105,824	98,728	-71,528		-7,671	19,529		19,529
Liberia		155,327				155,327			-155,327	0		0
MOH		155,327				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		-6,582	312,238			-163,655	148,583		148,583
Pact Madagascar		8,957			-6,582	2,405			-2,405	0		0
PSI		189,627	9,900			199,527			-161,250	38,277		38,277
UGP	86,519	23,787				110,306				110,306		110,306
Malawi		160,839				160,839				160,839		160,839
NAC		160,839				160,839				160,839		160,839
Mali		1,252,160				1,252,160			-4,997	1,247,163		1,247,163
CRS		3,666				3,666			-3,666	0		0
PSI		1,034				1,034			-1,034	0		0
UNDP		297				297			-297	0		0
HCNLS		1,072,322				1,072,322				1,072,322		1,072,322
GP/SP		174,841				174,841				174,841		174,841
Mauritania		26,899				26,899			-12,846	14,053		14,053
SENLS		12,846				12,846			-12,846	0		0
CCM		14,053				14,053				14,053		14,053
Mozambique		139,166			-18,900	120,266			-12,579	107,687		107,687
FDC		31,479			-18,900	12,579			-12,579	0		0
MOH		107,687				107,687				107,687		107,687
Multicountry Middle East - North Africa (MENAHR)	5,400				-3,629	1,771			-1,771	0		0
MENAHR	5,400				-3,629	1,771			-1,771	0		0
Multicountry Western Pacific	78,419	356,543				434,962			-83,823	351,139		351,139
SPC	78,419	356,543				434,962			-83,823	351,139		351,139
Namibia		2,960,621			-1,689,956	1,270,665			-13,389	1,257,276		1,257,276
MOHSS		2,800,760			-1,689,956	1,110,804				1,110,804		1,110,804
MOHSS / GRN		1,252				1,252			-1,252	0		0
MOHSS /GRN		12,137				12,137			-12,137	0		0
NANASO		146,472				146,472				146,472		146,472
Nepal		292,845	122,719		-10,714	404,850			-86,915	317,935		317,935
NPL EDCC		25,709			-10,714	12,995				12,995		12,995
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			-86,915	0		0
CCM Nepal		6,227	58,233			64,485				64,485		64,485
Nicaragua		6,227				6,227			-1,286	4,941		4,941
INSS		6,227				6,227			-1,286	4,941		4,941

Table 7 (continued): Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 30 June 2017

	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)
Niger		882,280	281,623		-226,527	937,376			-648,344	289,032		289,032
UNDP		874,871			-226,527	648,344			-648,344	0		0
IFRC		7,409	281,623			289,032				289,032		289,032
Nigeria		3,203,479			-68,686	3,134,793			-3,770	3,131,023		3,131,023
ARFH		402,346			-68,686	333,660			-3,770	329,890		329,890
NACA		1,907,105				1,907,105				1,907,105		1,907,105
NMEP		894,028				894,028				894,028		894,028
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
IntraHealth		19,740				19,740			-19,740	0		0
PNT		2,123			-862	1,261			-1,261	0		0
Serbia		877	700,799			701,675	-548		-5,720	695,408		695,408
MOH		877				877	-548		-329	0		0
Youth of Jazas			695,408			695,408				695,408		695,408
CCM Serbia			5,391			5,391			-5,391	0		0
Sierra Leone	18,444	3,557				22,001			-14,016	7,985		7,985
MOH		3,557				3,557			-3,557	0		0
NAS	18,444					18,444			-10,459	7,985		7,985
Solomon Islands		16,612				16,612			-586	16,026		16,026
SPC		586				586			-586	0		0
SINCCM		16,026				16,026				16,026		16,026
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		848,649	77,422		-1,301	924,769	-52,888	-771,354		76,806		76,806
MOH		488,064				488,064		-410,769	-489	76,806		76,806
Sarvodaya		333,559	77,422		-1,301	409,679	-52,888	-333,559	-23,232	0		0
TEDHA		27,026				27,026		-27,026		0		0
Tajikistan		13,113			-10	13,103			-13,103	0		0
HOPE		13,113			-10	13,103			-13,103	0		0
Tanzania (United Republic)	238,713	111,385				350,098	-20,685		-329,413	0		0
MOH		111,385				111,385	-20,685		-90,700	0		0
PSI / MOF	238,713					238,713			-238,713	0		0
Togo			72,878			72,878			-72,878	0		0
PSI			72,878			72,878			-72,878	0		0
Tunisia		2,750			-61	2,689			-2,689	0		0
ONFP		2,545			-61	2,484			-2,484	0		0
STMRA		205				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	-47,236			0		0
HIV / AIDS Alliance in Ukraine - All-Ukrainian Network of PLWH			47,236			47,236	-47,236			0		0
Uzbekistan	326					326			-326	0		0
RCSSES	326					326	-326			0		0
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	18,013,690	33,025,281	7,829,375	-3,180,579	58,085,967	-1,790,233	-1,174,995	-13,329,620	41,791,119	0	41,791,119

Table 8: OIG audit & investigation reports pending for the Recoveries Committee as of 30 June 2017

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	The tentative timeline for the stock variance matter to be fully resolved is end-2017. It might be resolved sooner, depending on the insurance claim settlement (PR has requested loss indemnification from its insurer for US\$ 491k), and the Secretariat will help the MSD to accelerate its proceedings. As the amount was not included in US\$ 9.6 million reported by the OIG, recommendation is to treat this matter separately.
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; Demand Letter sent for US\$ 210,212. USD 51,342 recovered
Pakistan	21-Sep-15	US\$ 2,727,360	US\$ 1,063,928	US\$ 1,060	US\$ 1,662,372	Case to be presented to Recoveries Committee in September 2017
South Sudan	05-Oct-15	US\$ 1,001,530	US\$ 324,473	US\$ 135,468	US\$ 541,589	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
Cambodia	03-Mar-17	US\$ 3,940	US\$ 0	US\$ 0	US\$ 3,940	Case was presented to Recoveries Committee in July 2017 and it was concluded that the recoverable amount is US\$ 3,940

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

Current recoverable amount: The amount of expenditures previously identified as non-compliant that are confirmed as non-compliant following further review by the Secretariat in conjunction with the LFA and OIG.

Notes to tables:

- A. (1) Each OIG report leading to a recoverable amount is counted as a separate case, even if multiple reports apply to the same country.
- B.
- C. (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 non-compliant where sound rationales exist, an evaluation of the Global Fund's available legal rights and remedies, 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 the Executive Director 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 and the Executive Director. 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, a country's allocation may be reduced by a factor of 2:1, being two units of allocation reduction for every one unit of recoverable amount. The amounts in the table represent the recoverable amounts written off.