

# 39<sup>th</sup> Board Meeting

## Recoveries Report for the period ended 31 December 2017

GF/B39/21

09-10 May 2018, Skopje

### **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 2017, as well as recoverable amounts identified in the due course of grant management operations as of 31 December 2017. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

# Executive Summary

## Context

During the second half of 2017, the total outstanding OIG recoverable balance, net of written commitments to repay, declined by US\$ 5.8 million to US\$ 5.3 million. The US\$ 5.3 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 95% of the aggregate recoverable amount over time (up from 85% as of 31 December 2016). The 95% results from both an increase in resolution of recoveries case and a decreasing trend in new cases (both in terms of number of new cases and the amounts identified as non-compliant for each such case).

Turnaround times for new cases continue to improve compared to 'legacy' cases, i.e., pre-2014. Of the 14 open OIG cases, only 4 cases date back to 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: recoverable funds are being returned more quickly than was the case several years ago. In the last eight quarters, the Secretariat had US\$ 4.2 million in new cases, of which 92% was related to Nigeria. The amount related to Nigeria was subsequently reimbursed in January 2018 (ref. Post-Script).

The non-OIG aggregate outstanding balance amounted to US\$ 11.6 million. This amount is distributed amongst 36 grant implementers in 25 countries with a median recoverable balance of US\$ 71,527.

As of 28 February 2018, the OIG aggregate outstanding balance amounted to US\$ 2.2 million, representing resolution of 98% of aggregate outstanding recoverable amounts; and the non-OIG aggregate outstanding balance amounted to US\$ 9.6 million.

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

## What is the topic of this update?

1. 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.
2. 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.
3. 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).
4. 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.
5. 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.

## What is the current status?

### OIG Recoverable Amounts

6. 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.
7. 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 31 December 2017 amounted to US\$ 42.8 million. Specifically for the second half of 2017, the total non-compliant expenditures amounted to US\$ 78,880, of which there was no difference

between the total non-compliant expenditures identified in OIG investigation reports and the proposed recoverable amounts. The Secretariat did, however, apply a management adjustment of US\$ 5,600 to the aforementioned US\$ 78,880 identified by the OIG, based on the determination that a lower amount had actually been paid in relation to a procurement of goods. The OIG did not object to this decision.

8. 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.

9. During the six-month period ended 31 December 2017, there were three new cases that were presented to Recoveries Committee with an aggregate recoverable amount of approximately US\$ 0.1 million. Of this amount, the Burkina Faso case represented US\$ 73,280, the Pakistan case represented US\$ 41,921, and the Cambodia case represented US\$ 3,940. Only one case, South Sudan for US\$ 541,589, has not been presented by the applicable Country Team to the Recoveries Committee as this case is still under review by UNDP's Vendor Review Committee.

10. During the second half of 2017, further good progress was made: US\$ 8.4 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\$ 2.8 million were closed in the second half of 2017. Since the inception of the recoveries process, a total amount of US\$ 78.5 million has been recovered and written commitments for a further US\$ 10.8 million have been obtained.

11. The total outstanding recoverable balance, net of written commitments to repay, declined by US\$ 5.8 million to US\$ 5.3 million<sup>1</sup>.

12. The US\$ 5.3 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 95% of the aggregate recoverable amount over time (up from 85% as of 31 December 2016). The 95% results from both an increase in resolution of recoveries case and a decreasing trend in new cases.

21. All OIG-related recoveries concerning grants implemented by UNDP in the Democratic Republic of the Congo have been settled through close cooperation with UNDP, in furtherance of the applicable settlement agreement. US\$ 4.3 million of non-OIG recoverables remain open, of which US\$ 1.3 million is expected to be reimbursed before the end of the first quarter of 2018 (ref. Post-Script section) and US\$ 3.0 million is expected to be resolved by the end of the third quarter of 2018.

22. 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 fully resolved US\$ 34.3 million of cases as of 31 December 2017.

23. 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

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<sup>1</sup> The Secretariat notes that in an 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 that 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.

comply with the requirements of IFRS. For example, the OIG may release a report that is promptly 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 based on recommendations 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.

### **Non-OIG Recoverable Amounts**

24. 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.

25. As of 31 December 2017, the aggregate outstanding balance due amounted to US\$ 11.6 million and is distributed across 25 countries (36 Principal Recipients).

26. Of this US\$ 11.6 million, there are three Principal Recipients that account for approximately 52.3% of the total outstanding amount due, as follows:

- a) Ministry of Health (Ghana): US\$ 2.8 million (24.6%)
- b) National Agency for the Control of AIDS (Nigeria): US\$ 1.9 million (16.5%)
- c) United Nations Development Programme (UNDP): US\$ 1.3 million (11.2%) relates to one grant in the Democratic Republic of Congo. This amount was subsequently reimbursed in January 2018 (ref. Post-Script).

27. As of 31 December 2017, of grants that have outstanding non-OIG recoverable amounts, the average amount outstanding per grant is US\$ 321,703, but it should be noted that this figure is influenced by the aforementioned amounts listed in paragraph 26. As such, closer attention is warranted on the median amount, which is US\$71,527.

### **2:1 Allocation Reduction**

28. 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 available to the Secretariat 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.

29. There are a number of reasons why the allocation reduction approach is only applied as a last resort. For one, there is a negative impact on the country’s available budget to fight the three diseases. Additionally, the misused funds with respect to which the reduction is applied are not actually recovered. As a result, there may be less accountability and ‘consequence’ for an implementer who misspent funds.

30. 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 reduction approach, which is why the allocation reductions that occurred during the period ended 31 December 2017 are described in the following paragraphs.

31. During the period ended 31 December 2017, 2-for-1 allocation reductions were used to resolve US\$ 2,167,485 of outstanding recoverable amounts through five cases. This number of cases is higher than in past periods, and the outstanding recoverable amount resolved by using a 2-for-1 allocation reduction for this period was only US\$ 2.2 million versus an aggregate amount of US\$ 15.2 million since the introduction of this approach in 2015. The number of such cases was primarily due to an increased volume of 2-for-1 allocation reduction requests to resolve long-standing recoveries issues prior to signing 2017-2019 allocation grants, the majority of which related to Principal Recipients no longer continuing as such under the relevant grants. In each such case, the Recoveries Committee reached the conclusion that all other reasonable options for recovery and forms of leverage had been considered and exhausted, and deemed the programmatic impact of the allocation reduction to be limited. All such allocation reduction recommendations were approved by the Executive Director.

### **Kyrgyzstan (OIG)**

A 2009 OIG audit identified US\$120,974 in unsupported/ineligible expenditures related to grants for which the Republican AIDS Center and National Center of Phthisiology (entities reporting to the Ministry of Health) formerly served as Principal Recipients. The Global Fund sent a demand letter to the Ministry of Health and repeatedly followed up. In November 2015, the Ministry of Health informed the Global Fund that the Office of the Prosecutor General had conducted an investigation and initiated a criminal case. The Global Fund was told that the country had agreed to finalize the process for reimbursement based on the outcome of a further investigation. The Global Fund communicated to the country that a failure to reimburse in full would result in a 2:1 reduction of its allocation. The Global Fund received no payment by the deadline of 30 June 2017. Therefore, US\$241,948 was deducted on 24 October 2017.

### **Multi-country Western Pacific and Solomon Islands (Non-OIG)**

Based on a Local Fund Agent review of a 2014 audit report, 2015 expenditures and 2016 final grant closures reports, a refund of US\$351,139 was requested through two demand letters from the former Principal Recipient Secretariat of the Pacific Community (SPC) in December 2016 and April 2017 respectively. US\$252,306 of the total outstanding amount related to Multi-Country Western Pacific grants, and US\$98,833 related to Solomon Islands grants. The Global Fund sought leverage through partners (including bilateral partners), the Country Coordinating Mechanisms, Ministries of Health and more informal communications with SPC. However, SPC did not provide an official response. The Global Fund decided to reduce the 2014-2016 Multi-Country Western Pacific allocation and the 2017-2019 Solomon Islands allocation on a 2:1 basis, resulting in allocation reductions of US\$504,612 and US\$197,666, respectively. Savings under the existing Multi-Country Western Pacific grants were used so as to avoid a negative programmatic impact on expected key interventions under the new grants, due to the fact that the 2017-2019 allocation was significantly lower than the prior one.

## **Guinea (Non-OIG)**

In September 2015, a total of US\$112,354 was identified for reimbursement in two long outstanding grants implemented by the Guinea Ministry of Health (MoH). The Country Team submitted a demand letter in November 2016, but no repayment was made. While the MoH provided the Global Fund with documents purporting to support the expenditures, the documents provided were insufficient. Follow-up demand letters were sent to the MoH in 2017, warning of the possible consequences of a failure to reimburse. The MoH responded requesting background materials already provided and that the Global Fund re-submitted; however, the MoH did not follow up. Based on its efforts and the exhaustion of all avenues for recovery, the Global Fund applied a 2:1 reduction in an amount of US\$224,708 to Guinea's 2017-2019 allocation.

## **Djibouti (OIG)**

Following the discovery of financial irregularities by the Local Fund Agent at the end of 2009 and an OIG audit conducted between April and May 2010, the OIG conducted an investigation on the Global Fund grant portfolio in Djibouti. The final OIG investigation report was issued in October 2012 and included a total amount of losses of US\$8,669,873. A prior decision and reimbursement protocol resolved US\$4,067,900 of this amount. The Recoveries Committee and Executive Director also determined that the remainder of the expenditures found to be non-compliant should be reviewed by an external audit firm. Following this review, the amount of US\$2,637,578 was determined to be recoverable. The Global Fund has raised the recoveries with the country on a number of occasions. In July 2017, the Minister of Health sent a follow up letter, outlining challenging circumstances facing Djibouti, to which the Global Fund reiterated the request for reimbursement. Considering the exceptional circumstances of the case, including Djibouti's constrained 2017 – 2019 allocation and its substantial completion of all payments under the existing reimbursement protocol, the Global Fund concluded that the outstanding amount of US\$2,638,208 be first deducted on a 2:1 basis against the unutilized funds from the existing Djibouti grants under the 2014-2016 allocation, upon confirmation of the amount that will remain unutilized upon the expiry of the current grants. Following the 2:1 allocation reduction, the recoverable amount remaining outstanding (estimated to be US\$1,288,208) should be sought for cash recovery.

## **Burundi (OIG)**

Following an OIG audit report that identified an outstanding amount of US\$45,678.76 (consisting of US\$42,531.57 from former Principal Recipient SEP/CNLS and US\$3,147.19 from former Principal Recipient Burundi Network of People Living with HIV/AIDS (RBP+)), the Principal Recipients sent additional information to the Global Fund in March 2016. The Global Fund reviewed the information provided and determined it to be insufficient. Despite a reimbursement request on 8 December 2015 and several reminders, no further action was undertaken by the Principal Recipients. As attempts to recover were unsuccessful, the Global Fund concluded that the most appropriate solution was to apply a 2:1 allocation reduction against the 2014-16 allocation, given the budget constraints for the next allocation period. An OIG investigation report relating to certain Sub-recipients and Sub-sub-recipients under RBP+, formed the basis for an additional outstanding recoverable amount of US\$98,102.30 from RBP+. Despite numerous communications, RBP+ has only partially repaid these amounts. Based on its determination that this case is one of last resort, a 2:1 allocation reduction was also applied in respect of this amount to Burundi's existing 2014-2016 allocation. The total reduction to Burundi's 2014 – 2016 allocation was therefore US\$ 283,018.12.

### **Post Script (Significant events occurring or expected after 31 December 2017)**

32. The Government of the DRC transferred the outstanding balance due of US\$ 1.3 million in January 2018. This transfer brings to a close the Government's commitment to reimburse a total of USD 3.3mm as outlined in its letter dated 23 September 2016.
33. Following the aforementioned receipt of US\$ 1.3 million from the Government of DRC in January 2018, the terms and conditions of the Settlement Agreement between the Global Fund and UNDP have been in large part fulfilled. There remain two open cases that form part of the Settlement Agreement, namely (i) the Missionpharma case relating to approximately US\$ 3.025 million, which is expected to be resolved in Quarter 3 of 2018 on the basis of a separate Settlement and Release Agreement among the Global Fund, Missionpharma and UNDP, and (ii) the receipt of US\$ 1.2 million from the Government of Niger, for which the relevant Reimbursement Protocol provides an end date of December 2019, which is currently being actively followed up by the Global Fund and UNDP due to the Government's difficulty in fulfilling the repayment schedule in a timely manner.
34. The Government of Nigeria transferred the outstanding balance due of US\$ 3.6 million in January 2018. This transfer brings to a close the Government's commitment to reimburse a total of USD 5.8mm as outlined in its letter dated 30 August 2016.
35. As of 28 February 2018, the OIG aggregate outstanding balance amounted to US\$ 2.2 million, representing resolution of 98% of aggregate outstanding recoverable amounts; and the non-OIG aggregate outstanding balance amounted to US\$ 9.6 million.



## Annexes

Table 1 provides an overview as of 31 December 2017.

Table 2 presents the detailed country-by-country data for OIG-reported open cases as of 31 December 2017.

Table 3 presents the detailed country-by-country data for OIG-reported open cases reported during the eight quarters ended 31 December 2017, i.e. 01.01.2016 – 31.12.2017.

Fully resolved OIG-reported cases feature in Table 4 as of 31 December 2017.

Table 5 features OIG-reported cases that were fully resolved during the eight quarters ended 31 December 2017, i.e. 01.01.2016 – 31.12.2017.

Table 6 presents a summary of recoverable amounts identified in the due course of grant management.

Table 7 presents a summary of OIG audit and investigation reports as of 31 December 2017 in which supporting documentation at the time of the reports was deemed insufficient to arrive at final recoverable amounts and follow-up work is still ongoing to determine such amounts.

Table 1: Overview of OIG recoverable amounts considered by the Recoveries Committee as of 31 December 2017

	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
<b>Balance as at 30 June 2017</b>	<b>54,541,897</b>	<b>(12,703,917)</b>	<b>41,837,980</b>	<b>(256,944)</b>	<b>0</b>	<b>(14,557,640)</b>	<b>27,023,396</b>	<b>(15,884,178)</b>	<b>11,139,218</b>
<b>Add/(Less): Recoveries and other Adjustments</b>									
<i>Cash recovery</i>						(3,277,103)	(3,277,103)		(3,277,103)
<i>New Commitments</i>							0	0	0
<i>Commitments recovered</i>		(2,000)	(2,000)			(5,090,534)	(5,092,534)	5,092,534	0
<i>Net management adjustments</i>		(316,011)	(316,011)				(316,011)		(316,011)
<i>Write offs</i>			0	(768,197)			(768,197)		(768,197)
<i>Allocation Reduction</i>					(1,564,403)		(1,564,403)		(1,564,403)
	0	(318,011)	(318,011)	(768,197)	(1,564,403)	(8,367,637)	(11,018,248)	5,092,534	(5,925,714)
<b>Add: New cases reported by the OIG during the period:</b>	123,681	(5,600)	118,081		0	0	118,081	0	118,081
<b>Less: Cases closed after full resolution</b>	(18,119,080)	9,644,623	(8,474,457)	1,025,141	264,403	7,184,913	0	0	0
<b>Balance as at 31 December 2017</b>	<b>36,546,498</b>	<b>(3,382,905)</b>	<b>33,163,593</b>	<b>0</b>	<b>(1,300,000)</b>	<b>(15,740,364)</b>	<b>16,123,229</b>	<b>(10,791,644)</b>	<b>5,331,585</b>
<b>Total closed cases (n=70)</b>	<b>115,643,148</b>	<b>(35,653,219)</b>	<b>79,989,929</b>	<b>(4,514,537)</b>	<b>(12,710,475)</b>	<b>(62,764,917)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total all reported cases (n=84)</b>	<b>152,189,646</b>	<b>(39,036,124)</b>	<b>113,153,522</b>	<b>(4,514,537)</b>	<b>(14,010,475)</b>	<b>(78,505,281)</b>	<b>16,123,229</b>	<b>(10,791,644)</b>	<b>5,331,585</b>

Table 2: Recoveries Committee OIG cases with outstanding recoverable amounts as of 31 December 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)							
<b>Burkina Faso</b>	<b>0</b>	<b>0</b>	<b>9,997,412</b>	<b>13,035</b>	<b>-5,600</b>	<b>10,004,847</b>	<b>0</b>	<b>0</b>	<b>-2,895,430</b>	<b>7,109,417</b>	<b>-7,036,137</b>	<b>73,280</b>
<b>30/10/2015</b>												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-2,895,430	7,036,137	-7,036,137	0
<b>01/09/2017</b>												
NCS / SP / CNLS			78,880		-5,600	73,280				73,280		73,280
<b>Cambodia</b>			<b>3,940</b>			<b>3,940</b>				<b>3,940</b>		<b>3,940</b>
<b>03/03/2017</b>												
UNOPS			3,940			3,940				3,940		3,940
<b>Central African Republic</b>	<b>0</b>	<b>718,106</b>	<b>219,908</b>	<b>70,119</b>	<b>-26,749</b>	<b>981,384</b>	<b>0</b>	<b>0</b>	<b>-70,119</b>	<b>911,265</b>	<b>-911,265</b>	<b>0</b>
<b>06/02/2013</b>												
CN/CNLS	0	718,106	219,908	70,119	-26,749	981,384	0	0	-70,119	911,265	-911,265	0
<b>Djibouti</b>	<b>0</b>	<b>4,136,029</b>	<b>4,068,530</b>	<b>0</b>	<b>-1,498,451</b>	<b>6,706,108</b>	<b>0</b>	<b>-1,300,000</b>	<b>-4,068,000</b>	<b>1,338,108</b>	<b>-530</b>	<b>1,337,578</b>
<b>29/10/2012</b>												
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	-1,300,000	0	1,337,578	0	1,337,578
<b>Ghana</b>	<b>3,840,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,840,003</b>	<b>0</b>	<b>0</b>	<b>-3,013,509</b>	<b>826,494</b>	<b>-826,494</b>	<b>0</b>
<b>01/12/2014</b>												
Ghana Health Service	3,840,003	0	0	0	0	3,840,003	0	0	-3,013,509	826,494	-826,494	0
<b>Mali</b>	<b>6,284,557</b>	<b>1,034,935</b>	<b>122,106</b>	<b>0</b>	<b>-1,586,977</b>	<b>5,854,621</b>	<b>0</b>	<b>0</b>	<b>-4,460,886</b>	<b>1,393,735</b>	<b>-770,599</b>	<b>623,136</b>
<b>01/06/2011</b>												
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
<b>06/10/2014</b>												
Rep. of Mali	2,210,113	0	0	0	-1,586,977	623,136	0	0	0	623,136	0	623,136
<b>Niger</b>	<b>94,712</b>	<b>1,590,897</b>	<b>0</b>	<b>0</b>	<b>-168,569</b>	<b>1,517,040</b>	<b>0</b>	<b>0</b>	<b>-270,420</b>	<b>1,246,620</b>	<b>-1,246,620</b>	<b>0</b>
<b>01/12/2014</b>												
UNDP	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	-270,420	1,246,620	-1,246,620	0
<b>Nigeria</b>	<b>0</b>	<b>83,699</b>	<b>3,816,766</b>	<b>0</b>	<b>0</b>	<b>3,900,465</b>	<b>0</b>	<b>0</b>	<b>-867,845</b>	<b>3,032,620</b>	<b>0</b>	<b>3,032,620</b>
<b>31/10/2011</b>												
ARFH	0	83,699	0	0	0	83,699	0	0	0	83,699	0	83,699
<b>03/05/2016</b>												
NACA			3,816,766			3,816,766			-867,845	2,948,921		2,948,921
<b>Pakistan</b>		<b>41,921</b>				<b>41,921</b>				<b>41,921</b>		<b>41,921</b>
<b>21/09/2015</b>												
NACP		41,921				41,921				41,921		41,921
<b>Timor-Leste</b>	<b>0</b>	<b>152,626</b>	<b>0</b>	<b>0</b>	<b>-96,559</b>	<b>56,067</b>	<b>0</b>	<b>0</b>	<b>-42,813</b>	<b>13,254</b>	<b>0</b>	<b>13,254</b>
<b>09/10/2015</b>												
MOH	0	152,626	0	0	-96,559	56,067	0	0	-42,813	13,254	0	13,254
<b>Uganda</b>			<b>257,197</b>			<b>257,197</b>			<b>-51,342</b>	<b>205,855</b>		<b>205,855</b>
<b>26/02/2016</b>												
MOPPED			207,421			207,421			-51,342	156,079		156,079
TASO			49,776			49,776				49,776		49,776
<b>Grand Total</b>	<b>10,219,272</b>	<b>7,758,213</b>	<b>18,485,859</b>	<b>83,154</b>	<b>-3,382,905</b>	<b>33,163,593</b>	<b>0</b>	<b>-1,300,000</b>	<b>-15,740,364</b>	<b>16,123,229</b>	<b>-10,791,645</b>	<b>5,331,584</b>

Table 3: Recoveries Committee OIG cases with outstanding recoverable amounts as of 31 December 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)							
<b>Burkina Faso</b>			<b>78,880</b>		<b>-5,600</b>	<b>73,280</b>				<b>73,280</b>		<b>73,280</b>
<b>01/09/2017</b>												
NCS / SP / CNLS			78,880		-5,600	73,280				73,280		73,280
<b>Cambodia</b>			<b>3,940</b>			<b>3,940</b>				<b>3,940</b>		<b>3,940</b>
<b>03/03/2017</b>												
UNOPS			3,940			3,940				3,940		3,940
<b>Nigeria</b>			<b>3,816,766</b>			<b>3,816,766</b>			<b>-867,845</b>	<b>2,948,921</b>		<b>2,948,921</b>
<b>03/05/2016</b>												
NACA			3,816,766			3,816,766			-867,845	2,948,921		2,948,921
<b>Uganda</b>			<b>257,197</b>			<b>257,197</b>			<b>-51,342</b>	<b>205,855</b>		<b>205,855</b>
<b>26/02/2016</b>												
MOFPED			207,421			207,421			-51,342	156,079		156,079
TASO			49,776			49,776				49,776		49,776
<b>Grand Total</b>			<b>4,156,783</b>		<b>-5,600</b>	<b>4,151,183</b>			<b>-919,187</b>	<b>3,231,996</b>		<b>3,231,996</b>

Table 4: Fully resolved Recoveries Committee OIG cases as of 31 December 2017 – Dates provided below each country refer to the date the case was closed.

Row Labels	OIG reported figures				Management Adjustments (in USD)	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)					
<b>Angola</b>		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
<b>Bangladesh</b>	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
Ministry of Finance of Bangladesh			0		0	0	0	0	0
<b>Burundi</b>	328,072	11,920	178,084	0	0	518,076	-2,272	-143,429	-372,375
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
24/10/2017	184,051	11,920	39,037	0	0	235,008	-2,272	-143,429	-89,307
RBP+	184,051	0	0	0	0	184,051	-2,272	-95,150	-86,629
SEP-CNLS PNL T RBP+ CED-CARITAS	0	11,920	39,037	0	0	50,957	0	-48,279	-2,678
<b>Cambodia</b>	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
<b>Cameroon</b>	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
<b>Congo</b>	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
<b>Congo (Democratic Republic)</b>	139,216	3,766,502	3,000	0	-2,074,250	1,834,468	-208,105	0	-1,626,363
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
15/12/2017	0	2,480,000	0	0	-2,074,250	405,750	-208,105	0	-197,645
UNDP	0	2,480,000	0	0	-2,074,250	405,750	-208,105	0	-197,645
<b>Côte d'Ivoire</b>			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
<b>Dominican Republic</b>	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
<b>Egypt</b>	0	0	668,877	0	0	668,877	-668,877	0	0
29/09/2017	0	0	668,877	0	0	668,877	-668,877	0	0
NAP / MoHP	0	0	668,877	0	0	668,877	-668,877	0	0
<b>Ethiopia</b>	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
<b>Georgia</b>	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

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 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)				
<b>Ghana</b>	0	0	1,974,876	555,474	-1,021,333	1,509,017	0	0	-1,509,017
<b>08/08/2017</b>	0	0	1,974,876	555,474	-1,021,333	1,509,017	0	0	-1,509,017
Ghana Health Service	0	0	1,974,876	555,474	-1,021,333	1,509,017	0	0	-1,509,017
<b>Guatemala</b>	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
<b>16/04/2015</b>	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
<b>Guinea</b>	165,331	250,852	0	0	0	416,183	0	0	-416,183
<b>25/03/2016</b>	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
<b>Guyana</b>			56,966			56,966			-56,966
<b>09/12/2016</b>			56,966			56,966			-56,966
MOH			56,966			56,966			-56,966
<b>Haiti</b>	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000
<b>31/12/2013</b>	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
<b>India</b>	872,000	0	1,140,000	0	-635,000	1,377,000	-81,000	0	-1,296,000
<b>13/12/2013</b>	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
<b>24/05/2016</b>	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
<b>Kazakhstan</b>	5,537,324	211,000	37,000	142,000	-385,000	5,542,324	-5,000	-5,432,097	-105,227
<b>28/10/2014</b>	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
<b>24/05/2016</b>	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
<b>Kenya</b>	0	1,437,000	1,816,000	0	-2,059,000	1,194,000	0	0	-1,194,000
<b>29/06/2015</b>	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
<b>Kyrgyzstan</b>	0	38,617	136,577	4,262	-58,482	120,974	0	-120,974	0
<b>04/12/2013</b>	0	0	58,482	0	-58,482	0	0	0	0
SSED	0	0	58,482	0	-58,482	0	0	0	0
<b>20/10/2017</b>	0	38,617	78,095	4,262	0	120,974	0	-120,974	0
NCP	0	28,354	46,729	4,262	0	79,345	0	-79,345	0
RAC	0	10,263	31,366	0	0	41,629	0	-41,629	0
<b>Lao (Peoples Democratic Republic)</b>	0	41,000	99,000	1,876,000	-1,070,000	946,000	0	0	-946,000
<b>19/02/2015</b>	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
<b>Madagascar</b>	0	0	693,933	64,038	-176,000	581,971	-9,699	0	-572,272
<b>09/07/2015</b>	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
<b>21/04/2015</b>	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
<b>Malawi</b>	0	3,559,198	435,566	0	-681,051	3,313,713	0	0	-3,313,713
<b>07/12/2016</b>	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
<b>Mauritania</b>	4,173,966	2,558,295	0	0	0	6,731,966	0	0	-6,731,966
<b>21/10/2011</b>	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
<b>30/06/2016</b>	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 4 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 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)				
<b>Mozambique</b>	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
<b>Namibia</b>	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
<b>Niger</b>	266,304	262,303	0	0	-4,254	524,353	0	0	-524,354
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
05/09/2017	266,304	225,757	0	0	-4,254	487,807	0	0	-487,808
CISLS	266,304	225,757	0	0	-4,254	487,807	0	0	-487,808
<b>Nigeria</b>	11,189	16,083,977	1,596,658	0	-11,508,235	6,183,589	0	-2,635,898	-3,547,691
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
09/10/2017	11,189	3,068,230	0	0	-1,775,671	1,303,748	0	0	-1,303,748
CHAN - SRs	0	329,017	0	0	0	329,017	0	0	-329,017
NMCP	11,189	343,491	0	0	0	354,680	0	0	-354,680
NMEP	0	2,395,722	0	0	-1,775,671	620,051	0	0	-620,051
10/10/2017	0	2,965,516	0	0	-2,665,394	300,122	0	0	-300,122
NACA	0	2,965,516	0	0	-2,665,394	300,122	0	0	-300,122
11/10/2017	0	2,154,485	0	0	-2,124,332	30,153	0	0	-30,153
SFH	0	2,154,485	0	0	-2,124,332	30,153	0	0	-30,153
<b>Panama</b>	0	0	104,911	0	20,611	125,522	-48,839	0	-76,683
29/11/2017	0	0	104,911	0	20,611	125,522	-48,839	0	-76,683
CAI	0	0	104,911	0	20,611	125,522	-48,839	0	-76,683
<b>Papua New Guinea</b>	359,543	2,352,434	2,092,659	0	-653,449	4,151,187	-97,048	0	-4,054,139
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
07/11/2017	0	2,327,575	459,340	0	0	2,786,915	-97,048	0	-2,689,867
NDOH	0	2,327,575	459,340	0	0	2,786,915	-97,048	0	-2,689,867
<b>Philippines</b>	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
<b>Senegal</b>	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
<b>Sierra Leone</b>	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
<b>South Sudan</b>	0	898,328	265,100	0	-372,132	791,296	0	0	-791,296
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
07/11/2017	0	500,564	0	0	0	500,564	0	0	-500,564
PSI	0	500,564	0	0	0	500,564	0	0	-500,564

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 2017 – Dates provided below each country refer to the date the case was closed.

Row Labels	OIG reported figures					Management Adjustments (in USD)	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)						
<b>Sri Lanka</b>	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
<b>Swaziland</b>	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
<b>Tajikistan</b>	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
<b>Tanzania (United Republic)</b>	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 / NTLF / NMCP	0	0	0	819,000		-819,000	0	0	0	0
29/05/2017		283,454					283,454			-283,454
PSI / MOF		283,454					283,454			-283,454
<b>Togo</b>	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
<b>Uganda</b>	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
<b>Ukraine</b>	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
<b>Yemen</b>	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
<b>Zambia</b>	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
<b>Zanzibar</b>	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
<b>Zimbabwe</b>	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		261,952					261,952			-261,952
UNDP / MOHCC		261,952					261,952			-261,952
30/06/2017		36,000	155,000			-191,000	0			
MUTAMBARA FOUNDATION		36,000	155,000			-191,000	0			
<b>Grand Total</b>	<b>15,186,256</b>	<b>60,704,854</b>	<b>33,789,328</b>	<b>5,962,711</b>		<b>-35,653,219</b>	<b>79,989,930</b>	<b>-4,514,537</b>	<b>-12,710,475</b>	<b>-62,764,918</b>



Table 5: OIG cases that were fully resolved during the eight quarters ended 31 December 2017 – Dates provided below each country refer to the date the case was closed.

Row Labels	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)
		Unsupported (in USD)	Ineligible (in USD)	Other (in USD)						
<b>Angola</b>		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
<b>Bangladesh</b>			0			0	0	0		
27/05/2016			0			0	0	0		
Ministry of Finance of Bangladesh			0			0	0	0		
<b>Burundi</b>	184,051	11,920	39,037	0		0	235,008	-2,272	-143,429	-89,307
24/10/2017	184,051	11,920	39,037	0		0	235,008	-2,272	-143,429	-89,307
RBP+	184,051	0	0	0		0	184,051	-2,272	-95,150	-86,629
SEP-CNLS PNLT RBP+ CED-CARITAS	0	11,920	39,037	0		0	50,957	0	-48,279	-2,678
<b>Cameroon</b>	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
<b>Congo (Democratic Republic)</b>	139,216	3,766,502	3,000	0		-2,074,250	1,834,468	-208,105	0	-1,626,363
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
15/12/2017	0	2,480,000	0	0		-2,074,250	405,750	-208,105	0	-197,645
UNDP	0	2,480,000	0	0		-2,074,250	405,750	-208,105	0	-197,645
<b>Côte d'Ivoire</b>			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
<b>Egypt</b>	0	0	668,877	0		0	668,877	-668,877	0	0
29/09/2017	0	0	668,877	0		0	668,877	-668,877	0	0
NAP / MoHP	0	0	668,877	0		0	668,877	-668,877	0	0
<b>Ghana</b>	0	0	1,974,876	555,474		-1,021,333	1,509,017	0	0	-1,509,017
08/08/2017	0	0	1,974,876	555,474		-1,021,333	1,509,017	0	0	-1,509,017
Ghana Health Service	0	0	1,974,876	555,474		-1,021,333	1,509,017	0	0	-1,509,017
<b>Guinea</b>	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
<b>Guyana</b>			56,966				56,966			-56,966
09/12/2016			56,966				56,966			-56,966
MOH			56,966				56,966			-56,966
<b>India</b>			0				0			
24/05/2016			0				0			
International Union against TB and Lung Disease / Central TB Division			0				0			
<b>Kazakhstan</b>	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
<b>Kyrgyzstan</b>	0	38,617	78,095	4,262		0	120,974	0	-120,974	0
20/10/2017	0	38,617	78,095	4,262		0	120,974	0	-120,974	0
NCP	0	28,354	46,729	4,262		0	79,345	0	-79,345	0
RAC	0	10,263	31,366	0		0	41,629	0	-41,629	0
<b>Malawi</b>	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
<b>Mauritania</b>	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 31 December 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)				
<b>Namibia</b>	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
<b>Niger</b>	266,304	225,757	0	0	-4,254	487,807	0	0	-487,808
05/09/2017	266,304	225,757	0	0	-4,254	487,807	0	0	-487,808
CISLS	266,304	225,757	0	0	-4,254	487,807	0	0	-487,808
<b>Nigeria</b>	11,189	8,188,231	0	0	-6,565,397	1,634,023	0	0	-1,634,023
09/10/2017	11,189	3,068,230	0	0	-1,775,671	1,303,748	0	0	-1,303,748
CHAN - SRs	0	329,017	0	0	0	329,017	0	0	-329,017
NMCP	11,189	343,491	0	0	0	354,680	0	0	-354,680
NMEP		2,395,722			-1,775,671	620,051			-620,051
10/10/2017		2,965,516			-2,665,394	300,122			-300,122
NACA		2,965,516			-2,665,394	300,122			-300,122
11/10/2017		2,154,485			-2,124,332	30,153			-30,153
SFH		2,154,485			-2,124,332	30,153			-30,153
<b>Panama</b>			104,911		20,611	125,522	-48,839		-76,683
29/11/2017			104,911		20,611	125,522	-48,839		-76,683
CAI			104,911		20,611	125,522	-48,839		-76,683
<b>Papua New Guinea</b>	0	2,327,575	1,812,036	0	-355,063	3,784,548	-97,048	0	-3,687,500
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
07/11/2017	0	2,327,575	459,340	0	0	2,786,915	-97,048	0	-2,689,867
NDOH	0	2,327,575	459,340	0	0	2,786,915	-97,048	0	-2,689,867
<b>Senegal</b>	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 PNL	0	140,000	0	0	-87,000	53,000	0	0	-53,000
<b>Sierra Leone</b>	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
<b>South Sudan</b>	0	898,328	265,100	0	-372,132	791,296	0	0	-791,296
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		127,131				127,131			-127,131
PSI		127,131				127,131			-127,131
04/05/2017		8,338				8,338			-8,338
UNDP		8,338				8,338			-8,338
07/11/2017		500,564				500,564			-500,564
PSI		500,564				500,564			-500,564
<b>Sri Lanka</b>	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
<b>Tajikistan</b>	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
<b>Tanzania (United Republic)</b>		283,454				283,454			-283,454
29/05/2017		283,454				283,454			-283,454
PSI / MOF		283,454				283,454			-283,454
<b>Togo</b>	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
<b>Yemen</b>	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
<b>Zimbabwe</b>		297,952	155,000		-191,000	261,952			-261,952
20/06/2017		261,952				261,952			-261,952
UNDP / MOHCC		261,952				261,952			-261,952
30/06/2017		36,000	155,000		-191,000	0			0
MUTAMBARA FOUNDATION		36,000	155,000		-191,000	0			0
<b>Grand Total</b>	<b>8,760,755</b>	<b>28,986,523</b>	<b>12,670,533</b>	<b>669,277</b>	<b>-16,804,004</b>	<b>34,283,084</b>	<b>-1,025,141</b>	<b>-6,389,792</b>	<b>-26,868,151</b>

Table 6: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 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)	Commitment to Repay (in USD)	Net After Commitments (in USD)
<b>Afghanistan</b>			79,197		-17,669	61,528			-59,374		2,154
MOH			79,197		-17,669	61,528			-59,374		2,154
<b>Belarus</b>		352,547				352,547					352,547
RSPCMT		352,547				352,547					352,547
<b>Benin</b>		49,037				49,037					49,037
AFRICARE		49,037				49,037					49,037
<b>Burundi</b>		1,907				1,907					1,907
SEP/CNLS		1,907				1,907					1,907
<b>Cambodia</b>		18,115			-6,412	11,702					11,702
UNOPS		18,115			-6,412	11,702					11,702
<b>Central African Republic</b>		92,537				92,537					92,537
IFRC		92,537				92,537					92,537
<b>Congo (Democratic Republic)</b>	1,147,212	89,303	0	6,220,319	-308,361	7,148,473	0	0	-2,814,613	-3,025,000	1,308,860
MOH		42,310				42,310			-33,450		8,860
UNDP	1,147,212	46,993	0	6,220,319	-308,361	7,106,163	0	0	-2,781,163	-3,025,000	1,300,000
<b>Côte d'Ivoire</b>		70,665				70,665			-64,240		6,425
PNLP		70,665				70,665			-64,240		6,425
<b>Ghana</b>		2,846,484	27,400,000			30,246,484			-3,000,000	-24,400,000	2,846,484
MOH		2,846,484				2,846,484					2,846,484
GOVERNMENT OF GHANA			27,400,000			27,400,000			-3,000,000	-24,400,000	0
<b>Liberia</b>				55,193		55,193					55,193
MOH				55,193		55,193					55,193
<b>Macedonia (Former Yugoslav Republic)</b>		28,490				28,490					28,490
MOH		28,490				28,490					28,490
<b>Madagascar</b>	86,519	43,772				130,291			-83,033		47,258
PSI		38,277				38,277					38,277
UGP	86,519	5,495				92,014			-83,033		8,981
<b>Malawi</b>		160,839				160,839					160,839
NAC		160,839				160,839					160,839
<b>Mali</b>		1,247,163				1,247,163					1,247,163
HCNLS		1,072,322				1,072,322					1,072,322
GP/SP		174,841				174,841					174,841
<b>Mauritania</b>		14,053				14,053			-5,105		8,947
CCM		14,053				14,053			-5,105		8,947
<b>Mozambique</b>		107,687				107,687					107,687
MOH		107,687				107,687					107,687
<b>Namibia</b>		2,947,232			-1,277,995	1,669,237			-1,015,176		654,061
MOHSS		2,800,760			-1,277,995	1,522,765			-1,015,176		507,589
NANASO		146,472				146,472					146,472

Table 6 (continued): Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 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)	Commitment to Repay (in USD)	Net After Commitments (in USD)
<b>Nepal</b>		<b>350,605</b>	<b>58,233</b>		<b>-45,656</b>	<b>363,182</b>					<b>363,182</b>
NPL ED CD		23,709			-10,714	12,995					12,995
NPL NCACS		233,376				233,376					233,376
NPL NTC		87,268			-34,942	52,326					52,326
CCM Nepal		6,252	58,233			64,485					64,485
<b>Nigeria</b>	<b>25,963</b>	<b>3,216,738</b>			<b>-68,686</b>	<b>3,174,015</b>			<b>-17,029</b>		<b>3,156,986</b>
ARFH		402,346			-68,686	333,660			-3,770		329,890
NACA		1,907,105				1,907,105					1,907,105
NMEP		894,028				894,028					894,028
SFH	25,963	13,259				39,222			-13,259		25,963
<b>Serbia</b>			<b>695,408</b>			<b>695,408</b>					<b>695,408</b>
Youth of Jazas			695,408			695,408					695,408
<b>South Africa</b>		<b>7,089</b>				<b>7,089</b>					<b>7,089</b>
NRASD		7,089				7,089					7,089
<b>South Sudan</b>				<b>18,615</b>		<b>18,615</b>			<b>-10,095</b>		<b>8,520</b>
ACHI				18,615		18,615			-10,095		8,520
<b>Sri Lanka</b>		<b>91,382</b>				<b>91,382</b>			<b>-12,812</b>		<b>78,570</b>
MOH		91,382				91,382			-12,812		78,570
<b>Ukraine</b>		<b>174,522</b>				<b>174,522</b>					<b>174,522</b>
APH		174,522				174,522					174,522
<b>Yemen</b>				<b>115,723</b>		<b>115,723</b>					<b>115,723</b>
NMPC				115,723		115,723					115,723
<b>Grand Total</b>	<b>1,259,694</b>	<b>11,910,166</b>	<b>28,232,838</b>	<b>6,409,850</b>	<b>-1,724,780</b>	<b>46,087,768</b>	<b>0</b>	<b>0</b>	<b>-7,081,478</b>	<b>-27,425,000</b>	<b>11,581,290</b>

Table 7: 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
Uganda	26-Feb-16	US\$ 28,275,359	US\$26,885,023	US\$ 210,212	US\$ 1,180,124	Additional follow-up work is almost complete including a preliminary LFA review for US\$ 1,180,124; Demand Letter sent for US\$ 210,212. USD 51,342 recovered
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

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:**

- (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 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 as a result of the application of allocation reductions.