

40th Board Meeting

Recoveries Report for the period ended 30 June 2018

GF/B40/13

14-15 November 2018, Geneva

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/DPO4) 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 30 June 2018, as well as recoverable amounts identified in the due course of grant management operations as of 30 June 2018. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

Executive Summary

Context

During the first half of 2018, the total outstanding OIG recoverable balance, net of written commitments to repay, declined by US\$ 3.4 million to US\$ 1.9 million. The US\$ 1.9 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 98% of the aggregate recoverable amount over time (up from 95% as of 31 December 2017). The 98% 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 3 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\$ 0.4 million in new OIG cases with outstanding recoverable amounts as of 30 June 2018.

The non-OIG aggregate outstanding balance amounted to US\$ 10.2 million. This amount is distributed amongst 39 grant implementers in 26 countries with a median recoverable balance of US\$ 61,315.

As of 31 August 2018, the OIG aggregate outstanding balance amounted to US\$ 1.1 million, representing resolution of 99% of aggregate outstanding recoverable amounts; and the non-OIG aggregate outstanding balance amounted to US\$ 15.4 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. 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 governance, programmatic and oversight capacities are often weak, which carries inherent financial and programmatic risks.

What is the current status?

OIG Recoverable Amounts

4. 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.
5. 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 2018 amounted to US\$ 43.2 million. Specifically for the first half of 2018, the total non-compliant expenditures amounted to US\$ 372,202, of which there was a small difference of US\$ 1,032 between the total non-compliant expenditures identified in OIG investigation reports and the proposed recoverable amounts. This difference of US\$ 1,032 is a result of the Global Fund having recovered the amount earlier on.
6. 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.
7. During the six-month period ended 30 June 2018, there were three new cases that were presented to Recoveries Committee with an aggregate recoverable amount of approximately US\$ 0.4 million. Of this amount, the Bangladesh case represented US\$ 110,279, the Kenya case represented US\$ 62,557, and the Central African Republic case represented US\$ 198,334. 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.

8. During the first half of 2018, further good progress was made: US\$ 4.6 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\$ 3.8 million were closed in the first half of 2018. Since the inception of the recoveries process, a total amount of US\$ 83.1 million has been recovered and written commitments for a further US\$ 9.3 million have been obtained.

9. The total outstanding recoverable balance, net of written commitments to repay, declined by US\$ 3.4 million to US\$ 1.9 million¹.

10. The US\$ 1.9 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 98% of the aggregate recoverable amount over time (up from 95% as of 31 December 2017). The 98% results from both an increase in resolution of recoveries case and a decreasing trend in new cases.

11. 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\$ 22.4 million of cases as of 30 June 2018.

12. 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 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

13. 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.

14. As of 30 June 2018, the aggregate outstanding balance due amounted to US\$ 10.2 million and is distributed across 26 countries (39 Principal Recipients).

¹ 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.

15. Of this US\$ 10.2 million, there are four Principal Recipients that account for approximately 66.3% of the total outstanding amount due, as follows:
- a) Ministry of Health (Ghana): US\$ 2.3 million (22.9%)
 - b) National Agency for the Control of AIDS (Nigeria): US\$ 1.9 million (18.7%)
 - c) Ministry of Health (DRC): US\$ 1.4 million (14.2%)
 - d) HCNLS (Mali): US\$ 1.1 million (10.5%)
16. As of 30 June 2018, of grants that have outstanding non-OIG recoverable amounts, the average amount outstanding per grant is US\$ 261,781, 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\$ 61,315.

2:1 Allocation Reduction

17. 2018 has also seen one 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.
18. 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.
19. 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 30 June 2018 are described in the following paragraphs.
20. During the period ended 30 June 2018, a 2-for-1 allocation reduction was used to resolve US\$ 545,209 of outstanding recoverable amounts through one case. In regards to this 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. This allocation reduction recommendation was approved by the Executive Director.
21. Correction: In the Recoveries Report for the period ended 31 December 2017, there was an error when presenting the allocation reduction figure for Burundi. Instead of referencing the recoverable amount, the allocation reduction figure was used.

Djibouti (OIG)

As noted in the Recoveries Report for the period ended 31 December 2017, following the discovery of financial irregularities at the end of 2009, 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. . 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 previously concluded that an outstanding amount of US\$2,638,208 should be first deducted on a 2:1 basis against the existing 2014-2016 allocation Djibouti grants, upon confirmation of the amount that will remain unutilized upon the expiry of the current grants, and that the recoverable amount remaining outstanding should be sought for cash recovery. On this basis, the Global Fund applied an initial allocation reduction of US\$2,600,000 against known savings in the period ended 31 December 2017, satisfying US\$1,300,000 of the outstanding recoverable amount. During the period ended 30 June 2018, the Global Fund determined that US\$3,690,418 (including the previously identified US\$2,600,000) remained unutilized from the 2014-2016 allocation grants. A further 2:1 allocation reduction was therefore applied against the balance of such savings, resolving an outstanding recoverable amount of US\$545,209 (against the remaining net savings of US\$1,090,418), leaving US\$792,999 to be sought for cash recovery.

Post Script (Significant events occurring or expected after 30 June 2018)

22. On 3 August 2018, the Government of Djibouti transferred the balance outstanding thereby allowing the Secretariat to close the case.
23. As a result of the aforementioned cash transfer from the Government of Djibouti, the OIG aggregate outstanding balance amounted to US\$ 1.1 million as of 31 August 2018, representing resolution of 99% of aggregate outstanding recoverable amounts.
24. Non-OIG balances increased to US\$ 15.4 million as of 31 August 2018. This increase is primarily a result of new cases from South Sudan (US\$ 4.2 million) and Mozambique (US\$ 0.55 million).

Annexes

The following items can be found in Annex:

Table 1 provides an overview as of 30 June 2018.

Table 2 presents the detailed country-by-country data for OIG-reported open cases as of 30 June 2018.

Table 3 presents the detailed country-by-country data for OIG-reported open cases reported during the eight quarters ended 30 June 2018, i.e. 01.07.2016 – 30.06.2018.

Fully resolved OIG-reported cases feature in Table 4 as of 30 June 2018.

Table 5 features OIG-reported cases that were fully resolved during the eight quarters ended 30 June 2018, i.e. 01.07.2016 – 30.06.2018.

Table 6 presents a summary of recoverable amounts identified in the due course of grant management as of 30 June 2018.

Table 7 presents a summary of OIG audit and investigation reports as of 30 June 2018 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 30 June 2018

Table 1: Overview as at 30 June 2018									
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 01 January 2018	36,546,498	(3,382,905)	33,163,593	0	(1,300,000)	(15,740,364)	16,123,229	(10,791,644)	5,331,585
Add/(Less): Recoveries and other Adjustments									
<i>Cash recovery</i>						(3,114,771)	(3,114,771)		(3,114,771)
<i>New Commitments</i>							0	0	0
<i>Commitments recovered</i>			0			(1,504,581)	(1,504,581)	1,504,581	0
<i>Net management adjustments</i>	(83,699)		(83,699)				(83,699)		(83,699)
<i>Write offs</i>			0				0		0
<i>Allocation Reduction</i>					(545,209)		(545,209)		(545,209)
	(83,699)	0	(83,699)	0	(545,209)	(4,619,352)	(5,248,260)	1,504,581	(3,743,679)
Add: New cases reported by the OIG during the period:	371,170	0	371,170	0	0	(11,932)	359,238	0	359,238
Less: Cases closed after full resolution	(3,820,706)	0	(3,820,706)			3,820,706	0	0	0
Balance as at 30 June 2018	33,013,263	(3,382,905)	29,630,358	0	(1,845,209)	(16,550,942)	11,234,207	(9,287,063)	1,947,144
Total closed cases (n=72)	119,463,854	(35,653,219)	83,810,635	(4,514,537)	(12,710,475)	(66,585,623)	0	0	0
Total all reported cases (n=86)	152,477,117	(39,036,124)	113,440,993	(4,514,537)	(14,555,684)	(83,136,565)	11,234,207	(9,287,063)	1,947,144

Table 2: Recoveries Committee OIG cases with outstanding recoverable amounts as of 30 June 2018 - Dates provided below each country refer to the date the OIG report was published.

	Misappropriated (in USD)	Unsupported (in USD)	OIG Reported figures Intelligible (in USD)	Other (in USD)	Management Adjustments (in USD)	Gross Recoverable Amount (in USD)	Written-off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)	Net Amount still to Recover (in USD)	Commitment to Repay (in USD)	Net After Commitments (in USD)
Bangladesh	110,279					110,279				110,279		110,279
OIG - Investigation 19/01/2018 MOHFW / NTP	110,279					110,279				110,279		110,279
Burkina Faso	0	0	9,997,412	13,035	-5,600	10,004,847	0	0	-4,068,118	5,936,729	-5,863,449	73,280
OIG - Audit 30/10/2015 PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-4,068,118	5,863,449	-5,863,449	0
OIG - Investigation 01/09/2017 NCS / SP / CNLS			78,880		-5,600	73,280				73,280		73,280
Central African Republic	198,334	718,106	219,908	70,119	-26,749	1,179,718	0	0	-70,119	1,109,599	-911,265	198,334
OIG - Audit 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
17/01/2018 IFRC	198,334					198,334				198,334		198,334
Djibouti	0	4,136,029	4,068,530	0	-1,498,451	6,706,108	0	-1,845,209	-4,068,000	792,899	-530	792,369
OIG - Audit 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	-1,845,209	0	792,369	0	792,369
Ghana	3,840,003	0	0	0	0	3,840,003	0	0	-3,013,509	826,494	-826,494	0
OIG - Investigation 01/12/2014 Ghana Health Service	3,840,003	0	0	0	0	3,840,003	0	0	-3,013,509	826,494	-826,494	0
Kenya		62,557				62,557			-11,932	50,625		50,625
OIG - Investigation 09/02/2018 NTLDP		62,557				62,557			-11,932	50,625		50,625
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
OIG - Investigation 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	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	-602,314	914,726	-914,726	0
OIG - Investigation 01/12/2014 UNDP	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	-602,314	914,726	-914,726	0
Pakistan		41,921				41,921			-8,908	33,013		33,013
OIG - Audit 21/09/2015 NTP		41,921				41,921			-8,908	33,013		33,013
Timor-Leste	0	152,626	0	0	-96,559	56,067	0	0	-42,813	13,254	0	13,254
OIG - Audit 09/10/2015 MOH	0	152,626	0	0	-96,559	56,067	0	0	-42,813	13,254	0	13,254
Uganda			257,197			257,197			-204,344	52,853		52,853
OIG - Audit 26/02/2016 MOFPED TASO			207,421 49,776			207,421 49,776			-204,344	3,077 49,776		3,077 49,776
Grand Total	10,527,885	7,737,071	14,665,153	83,154	-3,382,905	29,630,358	0	-1,845,209	-16,550,942	11,234,207	-9,287,063	1,947,143

Table 3: Recoveries Committee OIG cases with outstanding recoverable amounts as of 30 June 2018 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)							
Bangladesh	110,279					110,279				110,279		110,279
OIG - Investigation												
19/01/2018												
MOHFW / NTP	110,279					110,279				110,279		110,279
Burkina Faso	0	0	9,997,412	13,035	-5,600	10,004,847	0	0	-4,068,118	5,936,729	-5,863,449	73,280
OIG - Audit												
30/10/2015												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-4,068,118	5,863,449	-5,863,449	0
OIG - Investigation												
01/09/2017												
NCS / SP / CNLS			78,880		-5,600	73,280				73,280		73,280
Central African Republic	198,334					198,334				198,334		198,334
OIG - Audit												
17/01/2018												
IFRC	198,334					198,334				198,334		198,334
Kenya		62,557				62,557			-11,932	50,625		50,625
OIG - Investigation												
09/02/2018												
NTLDP		62,557				62,557			-11,932	50,625		50,625
Grand Total	308,613	62,557	9,997,412	13,035	-5,600	10,376,017	0	0	-4,080,050	6,295,967	-5,863,449	432,518

Table 4: Fully resolved Recoveries Committee OIG cases as of 30 June 2018 – 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)					
Angola		3,964,884	304,500		-72,688	4,196,696			-4,196,696
19/10/2016		3,964,884	304,500		-72,688	4,196,696			-4,196,696
MOH		3,964,884	304,500		-72,688	4,196,696			-4,196,696
Bangladesh	1,897,997	0	1,267,887	325,396	-1,088,870	2,402,410	-23,324	-2,101,588	-277,498
04/12/2015	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
MoHFW, SCUSA	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
27/04/2015	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
PMUK	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
27/05/2016			0		0	0	0		
Ministry of Finance of Bangladesh			0		0	0	0		
Burundi	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
Cambodia	411,000	223,000	24,940	1,362,000	-157,000	1,863,940	0	0	-1,863,940
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
23/02/2018			3,940			3,940			-3,940
UNOPS			3,940			3,940			-3,940
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	-2,415,000
10/02/2015	0	3,656,000	0	0	-1,241,000	2,415,000		0	-2,415,000
MOHP, SEP/CNLS, Medecins d'Afrique	0	3,656,000	0	0	-1,241,000	2,415,000		0	-2,415,000
Congo (Democratic Republic)	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
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
Egypt	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
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

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 30 June 2018 – 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)				
Ghana	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
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
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	38,617	136,577	4,262	-58,482	120,974	0	-120,974	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
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
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
SENLIS	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

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 30 June 2018 – 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)				
Mozambique		0	500,000	0	0	0	500,000	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	-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	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
Nigeria	11,189	16,083,977	5,413,424	0	-11,508,235	10,000,355	0	-2,635,898	-7,364,457
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		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
19/01/2018			3,816,766			3,816,766			-3,816,766
NACA			3,816,766			3,816,766			-3,816,766
Panama			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
Papua New Guinea	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		2,786,915	-97,048	0	-2,689,867
NDOH	0	2,327,575	459,340	0		2,786,915	-97,048	0	-2,689,867
Philippines	0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
09/11/2012	0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
TDF / PSF / Department of Health	0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
Senegal	0	140,000	0	0	-87,000	53,000	0	0	-53,000
24/11/2016	0	140,000	0	0	-87,000	53,000	0	0	-53,000
MSH and PNLP	0	140,000	0	0	-87,000	53,000	0	0	-53,000
Sierra Leone	70,510	0	0	0	0	70,510	0	0	-70,510
03/03/2016	70,510	0	0	0	0	70,510	0	0	-70,510
MOH	70,510	0	0	0	0	70,510	0	0	-70,510
South Sudan	0	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

Table 4 (continued): Fully resolved Recoveries Committee OIG cases as of 30 June 2018 – 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)				
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 / 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
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		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			
Grand Total	15,186,256	60,704,854	37,610,034	5,962,711	-35,653,219	83,810,636	-4,514,537	-12,710,475	-66,585,624

Table 5: OIG cases that were fully resolved during the eight quarters ended 30 June 2018 – Dates provided below each country refer to the date the case was closed.

Row Labels	OIG reported figures					Gross Recoverable Amount (in USD)	Written-Off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)				
Angola		3,964,884	304,500		-72,688	4,196,696			-4,196,696
19/10/2016		3,964,884	304,500		-72,688	4,196,696			-4,196,696
MOH		3,964,884	304,500		-72,688	4,196,696			-4,196,696
Burundi	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		50,957	0	-48,279	-2,678
Cambodia			3,940			3,940			-3,940
23/02/2018			3,940			3,940			-3,940
UNOPS			3,940			3,940			-3,940
Cameroon			261,602			261,602			-261,602
16/05/2017			261,602			261,602			-261,602
Ministry of Public Health			261,602			261,602			-261,602
Congo (Democratic Republic)	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
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
Egypt	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
Ghana	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
Guyana			56,966			56,966			-56,966
09/12/2016			56,966			56,966			-56,966
MOH			56,966			56,966			-56,966
Kyrgyzstan	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		79,345	0	-79,345	0
RAC	0	10,263	31,366	0	0	41,629	0	-41,629	0
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
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

Table 5 (continued): OIG cases that were fully resolved during the eight quarters ended 30 June 2018 – 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)				
Niger	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
Nigeria	11,189	8,188,231	3,816,766	0	-6,565,397	5,450,789	0	0	-5,450,789
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
19/01/2018			3,816,766			3,816,766			-3,816,766
NACA			3,816,766			3,816,766			-3,816,766
Panama			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
Papua New Guinea	0	2,327,575	459,340	0		2,786,915	-97,048	0	-2,689,867
07/11/2017	0	2,327,575	459,340	0		2,786,915	-97,048	0	-2,689,867
NDOH	0	2,327,575	459,340	0		2,786,915	-97,048	0	-2,689,867
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 PNL	0	140,000	0	0	-87,000	53,000	0	0	-53,000
South Sudan		636,033				636,033			-636,033
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
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)		283,454				283,454			-283,454
29/05/2017		283,454				283,454			-283,454
PSI / MOF		283,454				283,454			-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
Zimbabwe		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
Grand Total	607,945	25,222,701	9,837,995	669,277	-12,636,545	23,701,373	-1,025,141	-264,403	-22,411,829

Table 6: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 30 June 2018

	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)
Afghanistan	80,099		79,197		-17,669	141,627			-59,374		82,253
MOH	80,099		79,197		-17,669	141,627			-59,374		82,253
Belarus		352,547				352,547					352,547
RSPCMT		352,547				352,547					352,547
Benin		49,037				49,037					49,037
AFRICARE		49,037				49,037					49,037
Burundi		110,859				110,859					110,859
PNLS		62,983				62,983					62,983
SEP/CNLS		1,907				1,907					1,907
CRB		358				358					358
PNILP		27,753				27,753					27,753
PNILT		17,857				17,857					17,857
Chad		93,507				93,507					93,507
FOSAP		93,507				93,507					93,507
Congo (Democratic Republic)	0	1,480,912	0	3,600,000	0	5,080,912	0	0	-608,450	-3,025,000	1,447,462
MOH		1,480,912				1,480,912			-33,450		1,447,462
UNDP	0	0	0	3,600,000	0	3,600,000	0	0	-575,000	-3,025,000	0
Côte d'Ivoire		70,665				70,665			-64,240		6,425
PNLP		70,665				70,665			-64,240		6,425
Ghana	2,341,037	27,400,000				29,741,037			-6,500,000	-20,900,000	2,341,037
MOH		2,341,037				2,341,037					2,341,037
GOVERNMENT OF GHANA			27,400,000			27,400,000			-6,500,000	-20,900,000	0
Guinea				83,623	-66,260	17,363					17,363
PSI				83,623	-66,260	17,363					17,363
Kenya		489,028				489,028					489,028
MOF		360,042				360,042					360,042
NT		128,986				128,986					128,986
Liberia				55,193		55,193					55,193
MOH				55,193		55,193					55,193
Macedonia (Former Yugoslav Republic)		28,490				28,490					28,490
MOH		28,490				28,490					28,490
Madagascar	86,519	12,587				99,106			-83,033		16,073
PSI		7,092				7,092					7,092
UGP	86,519	5,495				92,014			-83,033		8,981
Malawi		160,839				160,839					160,839
NAC		160,839				160,839					160,839
Mali		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
Mauritania		14,053				14,053			-6,354		7,699
CCM		14,053				14,053			-6,354		7,699
Mozambique		21,391				21,391					21,391
MOH		21,391				21,391					21,391
Namibia		2,947,232			-1,399,614	1,547,619			-1,268,970	-253,795	24,854
MOHSS		2,800,760			-1,277,995	1,522,765			-1,268,970	-253,795	0
NANASO		146,472			-121,619	24,854					24,854

Table 6 (continued): Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 30 June 2018

	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)
Nepal		347,435	58,233		-45,656	360,012					360,012
NPL EDCD		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		3,082	58,233			61,315					61,315
Nigeria		2,112,933				2,112,933					2,112,933
NACA		1,907,105				1,907,105					1,907,105
NMEP		205,828				205,828					205,828
Serbia			695,408			695,408					695,408
Youth of Jazas			695,408			695,408					695,408
South Africa		7,089				7,089					7,089
NRASD		7,089				7,089					7,089
South Sudan				288,167	-168,485	119,681			-10,095		109,586
ACHI				18,615		18,615			-10,095		8,520
PSI				173,978	-156,111	17,867					17,867
UNDP				95,574	-12,374	83,199					83,199
Sri Lanka		91,382				91,382			-13,465		77,917
MOH		91,382				91,382			-13,465		77,917
Ukraine		179,567				179,567					179,567
APH		179,567				179,567					179,567
Yemen				115,723		115,723					115,723
NMPC				115,723		115,723					115,723
Grand Total	166,618	12,157,753	28,232,838	4,142,706	-1,697,684	43,002,231	0	0	-8,613,981	-24,178,795	10,209,454

Table 7: OIG audit & investigation reports pending for the Recoveries Committee as of 30 June 2018

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
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
Uganda	26-Feb-16	US\$ 28,275,359	US\$26,885,023	US\$ 3,077	US\$ 1,180,124	Additional follow-up work required for US\$ 1,180,124; Demand Letter sent for US\$ 210,212. US\$ 3,077 remains to be recovered.
Republic of Guinea	25-Aug-17	TBD	TBD	TBD	TBD	Secretariat through the LFA is in the process of performing a reconciliation of malaria medicines and commodities. Products not unaccounted for will be submitted to the Recoveries Committee for a decision.
INVESTIGATIONS						
Country	Report Issue Date	OIG Initial Reported Amount	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Zambia	26-Apr-18	US\$ 1,064,788	US\$ 0	US\$ 0	US\$ 1,064,788	Case to be presented to Recoveries Committee in Q3/Q4 2018

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.