

36th Board Meeting

Recoveries Report for the period ending 30 June 2016

GF/B36/24

16-17 November 2016, Montreux, Switzerland

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 30 June 2016, as well as recoverable amounts identified in the due course of grant management operations as of 30 June 2016. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

I. Action Required

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

II. Background

01 Introduction

2. The Global Fund is fully committed to the principles of transparency and accountability. To fulfill this commitment, the Fund works, through its risk management and assurance processes, to expose irregularities and misuse of resources. Key measures are dedicated towards prevention but where irregularities or misuse have materialized, action is taken to address the underlying weaknesses and seek recoveries as appropriate.

3. The Global Fund maintains a zero tolerance approach to fraud and corruption and aims to take swift and appropriate action when cases of misuse of funds are identified. The Global Fund will continue to ensure that all identified irregularities are communicated responsibly and in a timely manner to the Board and to other stakeholders.

4. At its Thirty-Second Meeting in November 2014, the Board decided to update the reporting methodology for losses and recoveries to better reflect developments in the respective roles of the OIG and the Secretariat in identifying non-compliant expenditures and pursuing recovery of any related amounts (GF/B32/DP04). The updated process also maintains respect for the OIG's independence by providing for a Secretariat-issued Recoveries Report describing the status of recoveries cases relating to published OIG reports, while allowing the OIG to independently report on the Secretariat's recovery process and progress on recoveries instead of jointly issuing a report with the Secretariat. The Recoveries Report is submitted for review to the Audit and Finance Committee (AFC).

5. Furthermore, under GF/B32/DP04, the Board requested the Secretariat to develop a methodology and format for future reporting on recoverables identified in the normal course of grant management operations (i.e., unrelated to non-compliant expenditures identified in OIG reports). The approach proposed by the Secretariat was approved by the AEC under decision point GF/AEC11/DP05, pursuant to its delegated authority. This report includes information on such normal course recoverables.

6. Reports on amounts identified as compromised by various compliance issues and on the Secretariat's efforts to seek refunds from recipients should be read in full awareness of the context and broad environment within which the Global Fund operates. Specifically, the Global Fund works in countries where often governance, programmatic and oversight capacities are weak and this carries inherent financial and programmatic risks.

III. Discussion

01 On-going recovery efforts and recoveries context

7. Table 1 provides an overview as of 30 June 2016.
8. Table 2 presents an overview for the months of July and August 2016.
9. Table 3 presents the detailed country-by-country data for OIG-reported open cases for the period ending 30 June 2016.

10. Fully resolved OIG-reported cases feature in Table 4 for the period ending 30 June 2016. Table 6 presents the country audit reports issued by the OIG in 2016 through October. This table flows from requests by Board and Committee members to reconcile and explain amounts reported as lacking sufficient supporting documentation at the time of the audit and the final recoverable amounts, including follow-up work done. Table 7 presents the investigation reports issued by the OIG in 2016 through October, including the OIG proposed recoveries amounts and final recoverable amounts approved by the Secretariat.

11. Table 5 presents a summary of recoverable amounts identified in the due course of grant management.

OIG Recoverables

12. When the OIG publishes audit or investigation reports that include the identification of non-compliant expenditures, the Secretariat identifies an appropriate amount to recover, taking into account the Global Fund's legal right to recover, Global Fund policies and procedures, the financial loss to the program, relevant business and political implications, and the specific facts of the case, and engages in a process to seek recovery of such amount. All recoverable amounts are approved by the Executive Director, upon the recommendation of the Recoveries Committee.

13. 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.

14. During the six-month period ended 30 June 2016, there were 8 new cases presented to Recoveries Committee with an aggregate recoverable amount of US\$ 9.3 million. Of this amount, Angola represented US\$ 4.2 million, and Nigeria represented US\$ 4.8 million. There were no new cases presented in July – August 2016.

15. During the first 6 months of 2016, good progress was made: US\$ 14 million was resolved, resulting in the total outstanding recoverable balance, net of written commitments to repay, declining by US\$ 5 million to US\$ 33.4 million¹.

16. Further progress was made in July and August 2016 when the total outstanding recoverable balance, net of written commitments to repay, declined by US\$ 10.8 million to US\$ 22.6 million. This decrease was a result of the Government of Burkina Faso signing a Reimbursement Protocol with the Global Fund for an amount of EUR 9.0 million (US\$ 9.9 million equivalent) and the Government of Namibia reimbursing US\$ 0.9 million.

17. The US\$ 22.6 million total outstanding recoverable balance, net of written commitments, demonstrates resolution of 81% of the aggregate recoverable amount (up from 65% as of 31 December 2015).

18. Of the aforementioned balance of US\$ 22.6 million, approximately US\$ 8.3 million relates to grants for which UNDP is the Principal Recipient. With respect to such cases, the expenditures giving

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

rise to the recoverable amounts took place at entities that served as sub-recipients, and one contractor, under UNDP rather than at UNDP itself.

19. The Global Fund and UNDP signed a Settlement Agreement on 14 April 2016 which sets out a series of repayment deadlines (ref. return of cash balances and resolution of some OIG cases plus some grant closure cases) and milestones to be respected with a view to achieving resolution of all outstanding recoveries cases with UNDP by no later than 30 September 2016.

20. All but one of the cases published by the OIG during the six-month period ended 30 June 2016 were presented by the applicable Country Teams to the Recoveries Committee during such period. The final case relates to Cote d'Ivoire (US\$ 0.2 million) and was subsequently presented to Recoveries Committee in September 2016.

21. The tables below do not include recoverable amounts related to the following cases because further work is being undertaken to determine the appropriate recoverable amount:

- a. Tanzania: OIG audit findings relating to the Medical Stores Department have been referred to the Investigations Unit of the OIG. In line with the Recoveries Committee's decision, the Country Team developed Terms of Reference in conjunction with the OIG for the engagement of the LFA to verify documentation not included in the scope of the on-going investigation. The final recoverable amount will be determined on the basis of the OIG investigation and LFA review findings.
- b. Uganda: As with Tanzania, OIG audit findings relating to the National Medical Stores have been referred to the OIG's Investigation Unit. Per the Recoveries Committee's decision, the Secretariat has engaged the LFA under terms of reference agreed by the OIG for the review of additional documentation not included within the scope of the on-going investigation.
- c. Pakistan: Following the review of the case by the Recoveries Committee, the Country Team and LFA are reviewing documentation to determine a recoverable amount. It was noted that some of the reconciliation processes are still in progress and, as a result, the Recoveries Committee requested that the CT continue to work with the LFA, and in coordination with the OIG, to complete the remaining reconciliation processes outlined and then return to the Recoveries Committee with an overall recommendation on which amounts should be recovered.
- d. South Sudan: Significant work has been completed to address the outstanding matters and identify a recoverable amount based on the identified noncompliant amount of US\$ 1.4 million. Regarding the recovery of certain program computers under the HIV grant with UNDP, the Recoveries Committee agreed to engage with UNDP to resolve this issue. Regarding amounts related to bed nets, the verification work is pending completion.

22. With respect to OIG investigation reports, which are reflected in the amounts in Tables 1 and 2, 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 2015 amounted to US\$ 34 million. For the first 6 months of 2016, the total non-compliant expenditures amounted to US\$ 8.7 million, of which the difference between the total

non-compliant expenditures identified in OIG investigation reports and the proposed recoverable amounts totaled US\$ 0.5 million.

23. Since inception, a total of US\$ 60.7 million has been recovered and written commitments for a further US\$ 7.6 million have been obtained. It should be noted that there was an adjustment made to the number and amount of written commitments in good standing in April 2016 as the terms of the two Protocols, for US\$ 911,000 and EUR 51,000 signed with the Government of the Central African Republic, were not complied with, at least in part due to a change in government. The renegotiated Reimbursement Protocol is being finalized following a June 2016 discussion with the Minister of Finance, who reaffirmed the newly installed Government's commitment to repay the amount in full. The Government has expressed its commitment to repay EUR 51,453 by the end of December 2016 and the remaining balance of US\$ 911,265 by the end of 2019. The CT expects to sign a renegotiated Reimbursement Protocol by October 2016.

24. 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.

25. As of 30 June 2016, there were 12 legacy cases still outstanding amounting to an aggregate of US\$ 11.1 million. As of August 2016, this amount decreased to US\$ 10.2 million when an additional US\$ 0.9 million was recovered from the Government of Namibia. Of the US\$ 10.2 million, UNDP represents US\$ 5.2 million. Of the remaining US\$ 5.0 million, approximately 50% relates to the Government of Djibouti where the Secretariat is in the process of entering into negotiations to finalise a Reimbursement Protocol.

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

Non-OIG Recoverables

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

28. This is the third report in which non-OIG recoverable amounts are being formally presented for discussion. Consequently, at this early stage in the roll-out of the non-OIG recoverables process, the Global Fund is still collecting data to assist in analyzing and identifying important trends and providing the necessary context and frame of reference going forwards, e.g. identifying outliers, determining the

average time taken to resolve or clear a non-OIG recoverable, and using non-OIG recoverables as an early warning sign for control issues.

29. As of 30 June 2016, the aggregate outstanding balance due decreased from US\$ 16.2 million at 31 March 2016 to US\$ 12.6 million and is distributed over 40 countries (66 Principal Recipients). Of this US\$ 12.6 million, there are three Principal Recipients that account for approximately 67% of the total outstanding amount due, as follows:

- a) UNDP: US\$ 7.4 million (58.7%) relates to 10 grants in four countries, and is broken down as follows:
 - i. Central African Republic: US\$ 2.4 million
 - ii. DRC: US\$ 4.4 million
 - iii. Mali: US\$ 0.3 thousand
 - iv. Niger: US\$ 0.5 million

The above amounts are included in the Settlement Agreement signed between The Global Fund and UNDP on 14 April 2016.

- b) NMEP (Nigeria): US\$ 0.7 million (5.5%); and,
- c) ARFH (Nigeria): US\$ 0.4 million (3.2%)

30. As of 30 June 2016, of grants that have outstanding non-OIG recoverable amounts, the average amount outstanding per grant amounts to US\$ 184,913 but it is noted that this figure is influenced by the aforementioned amounts listed in paragraph 29. As such, closer attention is focused on the median amount which is US\$ 26,643.

2:1 Allocation Reduction

31. 2016 has also seen the further application of the so-called “2-for-1 allocation reduction” method to resolve particularly difficult cases, where all reasonable recovery approaches have failed to produce results. Allocation reductions represent a means of resolving exceptionally difficult cases where all means of recovery have been considered exhausted. Upon approval by the Executive Director the country’s allocation is reduced by a factor of 2:1, being US\$ 2 allocation reduction for every US\$ 1 of recoverable.

32. This measure of last resort was applied to two cases, Sri Lanka (US\$ 0.69 million) and Kazakhstan (US\$ 5.4 million), and allowed the Secretariat to close the cases by deducting twice that amount from each respective country’s existing funding allocation amounts, which amounts can then be made available to fund other countries’ programs.

33. There are a number of reasons why the allocation reduction approach is only applied as a last resort. Firstly, there is a negative impact on the country’s available funding to fight the diseases, which can have programmatic and overall performance implications. Secondly, there may be less accountability and ‘consequence’ for the recipient who was responsible for ensuring that the funds were spent properly.

34. Accordingly, it is important that there is adequate visibility to the cases where it was concluded that there was no better option but to apply the 2-for-1 allocation deduction approach, which is why the allocation reductions that occurred during the period ended 30 June 2016 are reported to the Board and the AFC:

Sri Lanka: This case emerged from an OIG audit report published in October 2011, which identified an aggregate amount of US\$ 2,647,156 in unsupported and ineligible expenditures made by three Principal Recipients: the Ministry of Health (“MoH”), Lanka Jatika Sarvodaya Shramadana Sangamaya (“Sarvodaya”), and Tropical and Environmental Diseases and Health Associates (“TEDHA”).

Of the amount identified by the OIG, the Secretariat determined that US\$ 957,169 was recoverable from the three Principal Recipients. In addition, US\$ 802,214 in noncompliant expenditures was identified in the normal course of grant management. The Secretariat made repeated efforts to recover the amounts owed from the three Principal Recipients and was successful in recovering US\$ 263,877 of the OIG-identified amount and US\$ 30,860 of the non-OIG amount, resulting in a net outstanding amount of US\$ 1,464,646.

Following the publication of the OIG report, the Secretariat retained the LFA to conduct a compliance review on the progress made by each of the three Principal Recipients in implementing the OIG’s recommendations set forth in the report. Following the expiration of the relevant grant agreements, the Global Fund’s involvement with two of the Principal Recipients (Sarvodaya and TEDHA) at issue was discontinued, and the Secretariat continues to closely monitor the activities of the MoH as the Principal Recipient of the current grant.

After continued attempts over the course of four years to recover additional amounts, the Secretariat determined that all reasonable options for recovery had been exhausted. The application of the 2:1 reduction resulted in a decrease of Sri Lanka’s allocation by US\$ 2,929,292. The allocation reduction permitted the completion of some of the country’s pending long-outstanding grant closures and new grants were able to be signed with an implementation period starting 1 January 2016, with budgets in line with the reduced allocation amount.

Kazakhstan: An OIG investigation launched in 2011 concluded that US\$ 5,432,097 (US\$ 4,179,941 from the RCAIDS-managed grant and US\$ 1,252,156 from the NCTP-managed grant) had been lost from grants implemented by the Republic AIDS Center (“RCAIDS”) and the National Center of TB Problems (“NCTP”) as Principal Recipients, due to systematic, fraudulent practices by local vendors and other parties, who have since been sanctioned through Sanctions Panel proceedings and Executive Director approval. Before and following the issuance of the investigation report in January 2015, the Country Team and senior management have engaged in extensive negotiations with the government of Kazakhstan attempting to recover the amount related to this investigation, but none of the efforts have produced any results to date for various reasons, including the existence of ongoing related investigations in the country and an inability to reimburse the outstanding amounts due to constraints in the national legal framework. In light of the lack of progress on recoveries matters despite this lengthy and intensive effort due to domestic legal hurdles and other difficult issues, and the need to resolve the issues before the start of the tuberculosis grant to be implemented by NCTP under the New Funding Model as approved by the Board in November 2014, the Executive Director approved the reduction of Kazakhstan’s allocation by the amount of US\$ 10,864,194 on 24 May 2016. This represents twice the amount determined to be recoverable from the OIG’s investigation. These funds will no longer be available to the country and will instead be returned to a general pool for potential reinvestment in other countries. Even with the reduction in Kazakhstan’s allocation, the Secretariat was comfortable that the available funding could be used for positive catalytic

changes in line with the overall programme objectives. The existing tuberculosis grant is currently in its close-out phase until 30 September 2016.

Table 1: Overview of OIG Recoverable Amounts as of 30 June 2016

All amounts expressed in US\$									
OPEN CASES (n=28)	Recoveries and other Adjustments								
	OIG Reported Figures	Management Adjustments	Amount deemed Recoverable	Written off	Allocation Reduction	Received	Net Still to Recover	Committed to Repay	Net after Commitments
Balance as at 31 December 2015	73,383,559	(8,877,909)	64,505,650	0	0	(11,421,509)	53,084,141	(14,862,857)	38,221,284
Add/(Less): Recoveries and other Adjustments									
<i>Cash recovery</i>			0			(6,867,803)	(6,867,803)		(6,867,803)
<i>New Commitments</i>			0				0	0	0
<i>Commitments recovered</i>			0			(6,256,636)	(6,256,636)	6,256,636	0
<i>Net management adjustments</i>	(189,976)	(1,648,918)	(1,838,894)	124,229			(1,714,665)	981,384	(733,281)
<i>Write offs</i>							0		0
<i>Allocation Reduction</i>		(57,600)	(57,600)		(6,125,389)	(263,877)	(6,446,866)		(6,446,866)
	(189,976)	(1,706,518)	(1,896,494)	124,229	(6,125,389)	(13,388,316)	(21,285,970)	7,238,020	(14,047,950)
Add: New cases reported by the OIG during the period:	15,990,123	(6,623,840)	9,366,283	(124,229)	0	0	9,242,054	0	9,242,054
Less: Cases closed after full resolution	(18,569,876)	4,167,459	(14,402,417)	0	6,125,389	8,277,028	0	0	0
Balance as at 30 June 2016	70,613,830	(13,040,808)	57,573,022	0	0	(16,532,797)	41,040,225	(7,624,837)	33,415,388
Total closed cases (n=43)	83,125,937	(23,016,674)	60,109,263	(3,489,396)	(12,446,072)	(44,173,795)	0	0	0
Total all reported cases (n=71)	153,739,767	(36,057,482)	117,682,285	(3,489,396)	(12,446,072)	(60,706,592)	41,040,225	(7,624,837)	33,415,388
Percentage of recoverable			100%	3%	11%	52%	35%	6%	28%

Table 2: Overview of OIG Recoverable Amounts as of 31 August 2016

All amounts expressed in US\$									
OPEN CASES (n=28)	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 30 June 2016	70,613,830	(13,040,808)	57,573,022	0	0	(16,532,797)	41,040,225	(7,624,837)	33,415,388
Add/(Less): Recoveries and other Adjustments									
<i>Cash recovery</i>			0			(876,372)	(876,372)		(876,372)
<i>New Commitments</i>			0				0	(9,931,567)	(9,931,567)
<i>Commitments recovered</i>			0				0		0
<i>Net management adjustments</i>		(21,090)	(21,090)				(21,090)		(21,090)
<i>Write offs</i>							0		0
<i>Allocation Reduction</i>			0				0		0
	0	(21,090)	(21,090)	0	0	(876,372)	(897,462)	(9,931,567)	(10,829,029)
Add: New cases reported by the OIG during the period:			0		0	0	0	0	0
Less: Cases closed after full resolution	(2,237,623)	1,368,532	(869,091)	0	0	869,091	0	0	0
Balance as at 31 August 2016	68,376,207	(11,693,366)	56,682,841	0	0	(16,540,078)	40,142,763	(17,556,404)	22,586,359
Total closed cases (n=43)	85,363,560	(24,385,206)	60,978,354	(3,489,396)	(12,446,072)	(45,042,886)	0	0	0
Total all reported cases (n=71)	153,739,767	(36,078,572)	117,661,195	(3,489,396)	(12,446,072)	(61,582,964)	40,142,763	(17,556,404)	22,586,359
Percentage of recoverable			100%	3%	11%	52%	34%	15%	19%

Table 3: OIG cases with recoverable balances as of 30 June 2016 - Dates provided below each country refer to the date the OIG report was published.

	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)	Gross Recoverable Amount (in USD)	Written-off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)	Net Amount still to Recover (in USD)	Commitment to Repay (in USD)	Net After Commitments (in USD)
Angola		3,964,884	304,500		-72,688	4,196,696			-2,972,530	1,224,166		1,224,166
01/03/2016												
MOH		3,964,884	304,500		-72,688	4,196,696			-2,972,530	1,224,166		1,224,166
Burkina Faso	0	0	9,918,532	13,035	0	9,931,567	0	0	0	9,931,567		9,931,567
30/10/2015												
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	0	9,931,567		9,931,567
Burundi	184,051	11,920	39,037	0	0	235,008	0	0	-79,678	155,330	0	155,330
03/08/2012												
SEP-CNLS PNLT RBP+ CED-CARITAS	0	11,920	39,037	0		50,957	0	0	-1,000	49,957	0	49,957
21/11/2014												
RBP+	184,051	0	0	0	0	184,051	0	0	-78,678	105,373	0	105,373
Central African Republic	0	718,106	219,908	70,119	-26,749	981,384	0	0	0	981,384	0	981,384
06/02/2013												
CN/CNLS	0	718,106	219,908	70,119	-26,749	981,384	0	0	0	981,384	0	981,384
Congo (Democratic Republic)	3,739,216	3,766,502	3,000	218,263	-1,048,535	6,678,446	0	0	0	6,678,446	0	6,678,446
10/03/2010												
UNDP	0	2,480,000	0	218,263	-1,048,535	1,649,728	0	0	0	1,649,728	0	1,649,728
01/09/2013												
UNDP	3,600,000	0	0	0	0	3,600,000	0	0	0	3,600,000	0	3,600,000
01/10/2014												
UNDP	139,216	1,286,502	3,000	0	0	1,428,718	0	0	0	1,428,718	0	1,428,718
Djibouti	0	4,136,029	4,068,530	0	-1,498,451	6,706,108	0	0	-3,284,000	3,422,108	-784,530	2,637,578
29/10/2012												
MoH (part I)	0	0	4,068,530	0	0	4,068,530	0	0	-3,284,000	784,530	-784,530	0
MoH (part II)	0	4,136,029	0	0	-1,498,451	2,637,578	0	0	0	2,637,578	0	2,637,578
Egypt	0	0	668,877	0	0	668,877	0	0	0	668,877	0	668,877
24/09/2015												
NAP / MoHP	0	0	668,877	0	0	668,877	0	0	0	668,877	0	668,877
Ghana	3,840,003	0	1,974,876	555,474	-1,021,333	5,349,020	0	0	-599,942	4,749,078	-4,749,078	0
01/10/2012												
Ghana Health Service	0	0	1,974,876	555,474	-1,021,333	1,509,017	0	0	-599,942	909,075	-909,075	0
01/12/2014												
Ghana Health Service	3,840,003	0	0	0	0	3,840,003	0	0	0	3,840,003	-3,840,003	0
Guyana			56,966			56,966				56,966		56,966
13/04/2016												
MOH			56,966			56,966				56,966		56,966
Kyrgyzstan	0	38,617	78,095	4,262	0	120,974	0	0	0	120,974	0	120,974
02/10/2012												
NCP	0	28,354	46,729	4,262		79,345	0	0	0	79,345	0	79,345
RAC	0	10,263	31,366	0	0	41,629	0	0	0	41,629	0	41,629

Table 3 (continued): OIG cases with recoverable balances as of 30 June 2016 - Dates provided below each country refer to the date the OIG report was published.

Malawi	0	3,559,198	435,566	0	-652,266	3,342,498	0	0	-3,313,713	28,785		28,785
03/08/2012												
NAC	0	3,559,198	435,566	0	-652,266	3,342,498	0	0	-3,313,713	28,785		28,785
Mali	6,284,557	1,034,935	122,106	0	0	7,441,598	0	0	-3,628,063	3,813,535	-1,603,422	2,210,113
01/06/2011												
PNLP & PNLT	4,074,444	1,034,935	122,106	0	0	5,231,485	0	0	-3,628,063	1,603,422	-1,603,422	0
06/10/2014												
Rep. of Mali	2,210,113	0	0	0	0	2,210,113	0	0	0	2,210,113	0	2,210,113
Namibia	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	0	869,091	0	869,091
02/10/2012												
MOHSS	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	0	869,091	0	869,091
Niger	361,016	1,816,654	0	0	-172,823	2,004,847	0	0	0	2,004,847	-487,807	1,517,040
01/12/2014												
UNDP	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	0	1,517,040	0	1,517,040
CISLS	266,304	225,757	0	0	-4,254	487,807	0	0	0	487,807	-487,807	0
Nigeria	11,189	8,271,930	3,816,766	0	-6,544,307	5,555,578	0	0	-310,004	5,245,574	0	5,245,574
31/10/2011												
ARFH	0	83,699	0	0	0	83,699	0	0	0	83,699	0	83,699
CHAN - SRs	0	329,017	0	0	0	329,017	0	0	-9,022	319,995	0	319,995
09/10/2014												
NMCP	11,189	343,491	0	0	0	354,680	0	0	-300,982	53,698	0	53,698
03/05/2016												
NACA		2,965,516	3,816,766		-2,665,394	4,116,888				4,116,888		4,116,888
NMEP		2,395,722			-1,775,671	620,051				620,051		620,051
SFH		2,154,485			-2,103,242	51,243				51,243		51,243
Panama			104,911		22,611	127,522				127,522		127,522
04/01/2016												
CAI			104,911		22,611	127,522				127,522		127,522
Papua New Guinea	0	2,327,575	459,340	0	0	2,786,915	0	0	-2,305,867	481,048	0	481,048
05/07/2012												
NDOH	0	2,327,575	459,340	0	0	2,786,915	0	0	-2,305,867	481,048	0	481,048
Senegal	0	140,000	0	0	-87,000	53,000	0	0	-39,000	14,000	0	14,000
07/09/2012												
MSH and PNL	0	140,000	0	0	-87,000	53,000	0	0	-39,000	14,000	0	14,000
Tajikistan	7,185	0	0	109,541	0	116,726	0	0	0	116,726	0	116,726
26/03/2015												
UNDP	7,185	0	0	109,541	0	116,726	0	0	0	116,726	0	116,726
Timor-Leste	0	56,067	0	0	0	56,067	0	0	0	56,067	0	56,067
09/10/2015												
MOH	0	56,067	0	0	0	56,067	0	0	0	56,067	0	56,067
Togo	0	128,508	736,361	0	-570,735	294,134	0	0	0	294,134	0	294,134
31/10/2011												
PSI	0	128,508	736,361	0	-570,735	294,134	0	0	0	294,134	0	294,134
Grand Total	14,427,217	31,624,995	23,590,924	970,694	-13,040,808	57,573,022	0	0	-16,532,797	41,040,225	-7,624,837	33,415,388

Table 4: Fully resolved OIG cases as of 30 June 2016 – Dates provided below each country refer to the date the case was closed.

Row Labels	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)	Management Adjustments (in USD)	Gross Recoverable Amount (in USD)	Written-Off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)
Bangladesh	1,897,997	0	1,267,887	325,396	-1,088,870	2,402,410	-23,324	-2,101,588	-277,498
04/12/2015	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
MoHFW, SCUSA	3,571	0	1,267,887	325,396	-1,088,870	507,984	-23,324	-207,162	-277,498
27/04/2015	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
PMUK	1,894,426	0	0	0	0	1,894,426	0	-1,894,426	0
27/05/2016			0		0	0	0		
Ministry of Finance of Bangladesh			0		0	0	0		
Burundi	144,021	0	139,047	0	0	283,068	0	0	-283,068
19/08/2015	144,021	0	139,047	0	0	283,068	0	0	-283,068
SEP-CNLS	144,021	0	139,047	0	0	283,068	0	0	-283,068
Cambodia	411,000	223,000	21,000	1,362,000	-157,000	1,860,000	0	0	-1,860,000
13/07/2015	411,000	223,000	21,000	1,362,000	-157,000	1,860,000	0	0	-1,860,000
CNM, NCHADS and MoH and NCHADS	411,000	0	21,000	0	41,000	473,000	0	0	-473,000
CNM, NCHADS, CENAT, and MOH	0	223,000	0	1,362,000	-198,000	1,387,000	0	0	-1,387,000
Cameroon	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
26/02/2016	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
MoPH and Care international	33,455	2,199,530	3,370,322	0	-2,199,530	3,403,777	0	0	-3,403,777
Congo	0	3,656,000	0	0	-1,241,000	2,415,000	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
Dominican Republic	0	0	174,760	0	0	174,760	0	0	-174,760
18/09/2013	0	0	174,760	0	0	174,760	0	0	-174,760
COPRESIDA	0	0	174,760	0	0	174,760	0	0	-174,760
Ethiopia	0	5,703,000	1,324,000	0	0	7,027,000	-245,000	0	-6,782,000
27/05/2014	0	5,703,000	1,324,000	0	0	7,027,000	-245,000	0	-6,782,000
MOH, HAPCO, EIFDDA, and NEP+	0	5,703,000	1,324,000	0	0	7,027,000	-245,000	0	-6,782,000
Georgia	877,947	0	0	0	-184,804	693,143	0	0	-693,143
11/11/2015	877,947	0	0	0	-184,804	693,143	0	0	-693,143
MLHSA	877,947	0	0	0	-184,804	693,143	0	0	-693,143
Guatemala	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
16/04/2015	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
MOH	0	0	272,032	0	1,311,165	1,583,197	0	-1,583,197	0
Guinea	165,331	250,852	0	0	0	416,183	0	0	-416,183
25/03/2016	165,331	250,852	0	0	0	416,183	0	0	-416,183
PNPCSP	165,331	250,852	0	0	0	416,183	0	0	-416,183
Haiti	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000
31/12/2013	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000
UNDP and Fondation Sogebank	0	519,000	1,254,000	705,000	-661,000	1,817,000	-660,000	0	-1,157,000

Table 4 (continued): Fully resolved OIG cases as of 30 June 2016 – Dates provided below each country refer to the date the case was closed.

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

Table 4 (continued): Fully resolved OIG cases as of 30 June 2016 – Dates provided below each country refer to the date the case was closed.

Papua New Guinea		359,543	24,859	1,633,319	0	-653,449	1,364,272	0	0	-1,364,272
10/06/2014		359,543	24,859	280,623	0	-298,386	366,639	0	0	-366,639
Rotary Against Malaria (RAM)		359,543	24,859	280,623	0	-298,386	366,639	0	0	-366,639
27/01/2016		0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
NDOH		0	0	1,352,696	0	-355,063	997,633	0	0	-997,633
Philippines		0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
09/11/2012		0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
TDF / PSF / Department of Health		0	0	2,012,000	0	-1,757,000	255,000	0	0	-255,000
Sierra Leone		70,510	0	0	0	0	70,510	0	0	-70,510
03/03/2016		70,510	0	0	0	0	70,510	0	0	-70,510
MOH		70,510	0	0	0	0	70,510	0	0	-70,510
South Sudan		0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
24/02/2016		0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
PSI		0	262,295	265,100	0	-372,132	155,263	0	0	-155,263
Sri Lanka		0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
25/01/2016		0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
TEDHA Sarvodaya MoH		0	982,030	1,665,126	0	-1,240,734	1,406,422	0	-693,292	-713,130
Swaziland		0	767,000	1,641,000	0	-1,137,000	1,271,000	-138,000	0	-1,133,000
30/05/2014		0	767,000	1,641,000	0	-1,137,000	1,271,000	-138,000	0	-1,133,000
NERCHA		0	767,000	1,641,000	0	-1,137,000	1,271,000	-138,000	0	-1,133,000
Tajikistan		6,800	0	0	0	0	6,800	0	0	-6,800
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
Tanzania (United Republic)		0	0	0	819,000	-819,000	0	0	0	0
31/12/2014		0	0	0	819,000	-819,000	0	0	0	0
MOHSW / PMO-RALG / AMREF / TACAIDS / NACP / NTLP / NMCP		0	0	0	819,000	-819,000	0	0	0	0
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	2,393,000	171,373	0	-2,559,000	5,373	-5,373	0	0
International HIV/AIDs Alliance and the Network of People Living with HIV		0	0	5,373	0	0	5,373	-5,373	0	0
31/12/2014		0	2,393,000	166,000	0	-2,559,000	0	0	0	0
Alliance UK / Alliance Ukraine / All Ukrainian Network of People Living with HIV/AIDS		0	2,393,000	166,000	0	-2,559,000	0	0	0	0
Yemen		15,712	0	0	0	0	15,712	0	0	-15,712
22/02/2016		15,712	0	0	0	0	15,712	0	0	-15,712
NTCP		15,712	0	0	0	0	15,712	0	0	-15,712
Zambia		13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
16/10/2015		13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
ZNAN		13,000	5,760,000	4,998,000	0	-895,000	9,876,000	-1,701,000	0	-8,175,000
Zanzibar		0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
10/03/2015		0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
MoH & ZGFCCM		0	62,000	388,000	0	-36,000	414,000	-2,000	0	-412,000
Zimbabwe		0	0	134,000	0	0	134,000	-134,000	0	0
30/06/2015		0	0	134,000	0	0	134,000	-134,000	0	0
Ministry of Health and Child Welfare / National Aids Council / Zimbabwe Association of Church Related Hospitals		0	0	134,000	0	0	134,000	-134,000	0	0
Grand Total		14,578,311	35,482,153	27,772,039	5,293,434	-23,016,674	60,109,263	-3,489,396	-12,446,072	-44,173,795

Table 5: Recoverable amounts identified in the due course of grant management operations as of 30 June 2016

	Unsupported (In USD)	Ineligible (In USD)	Other (In USD)	Misappropriated (In USD)	Management Adjustments (In USD)	Gross Recoverable Amount (In USD)	Written- Off (In USD)	Allocation Reduction (In USD)	Recovered (In USD)	Net Amount Still to Recover (In USD)	Commitment to Repay (In USD)	Net After Commitments (In USD)
Bangladesh						0				0		0
Ministry of Finance						0				0		0
Benin		339,533	10,075			349,608				349,608		349,608
AFRICARE		320,305	10,075			330,380				330,380		330,380
PNLS		19,228				19,228				19,228		19,228
Burkina Faso	48,944	50,224	12,549			111,717				111,717		111,717
IPC	15,531	9,264				24,795				24,795		24,795
PADS			3,176			3,176				3,176		3,176
PAMAC	33,413	5,971				39,384				39,384		39,384
PLAN			9,373			9,373				9,373		9,373
SPCNLS		34,989				34,989				34,989		34,989
Burundi		24,453			-8,336	16,117				16,117		16,117
CARITAS		13,602			-8,336	5,266				5,266		5,266
SEP/CNLS		10,851				10,851				10,851		10,851
Cambodia		47,277				47,277			-49	47,228		47,228
CNM		13,641				13,641				13,641		13,641
NCHADS		709				709		-49	660			660
UNOPS		32,927				32,927				32,927		32,927
Central African Republic		2,543,703				2,543,703			-55,237	2,488,466		2,488,466
CNLS		305				305				305		305
PRSHI		56,597				56,597				56,597		56,597
UNDP		2,486,801				2,486,801		-55,237	2,431,564			2,431,564
Congo (Democratic Republic)	1,561,992	98,286	0	3,118,296	-308,361	4,470,213	0	0	0	4,470,213	0	4,470,213
MOH		42,310				42,310				42,310		42,310
UNDP	1,561,992	55,976	0	3,118,296	-308,361	4,427,903	0	0	0	4,427,903	0	4,427,903
Côte d'Ivoire		102,302				102,302				102,302		102,302
PNLP		70,665				70,665				70,665		70,665
CARE		31,637				31,637				31,637		31,637
Ecuador		9,410				9,410				9,410		9,410
Corporacion Kimirina		9,410				9,410				9,410		9,410
Egypt		389,702				389,702				389,702		389,702
National AIDS Program		321,334				321,334				321,334		321,334
NTP		68,368				68,368				68,368		68,368
Gabon		129,879				129,879				129,879		129,879
MOH		129,879				129,879				129,879		129,879

Table 5 (continued): Recoverable amounts identified in the due course of grant management operations as of 30 June 2016

Ghana	34,800	287,508		322,308		322,308	322,308
MOH (NTP)	34,800	287,508		322,308		322,308	322,308
Guatemala	214,636		-80,246	134,390		134,390	134,390
MOH	83,336			83,336		83,336	83,336
HIVOS	131,300		-80,246	51,054		51,054	51,054
Guinea	29,251	83,103		112,354		112,354	112,354
MOH	29,251	83,103		112,354		112,354	112,354
Guyana	15,809			15,809		15,809	15,809
MOH	15,809			15,809		15,809	15,809
Lao (Peoples Democratic Republic)	639	38		677		677	677
GFMOH	639	38		677		677	677
Lesotho	204,552		-106,034	98,518		-7,671	90,847
LCN	204,552		-106,034	98,518		-7,671	90,847
Liberia	155,327			155,327		155,327	155,327
MOH	155,327			155,327		155,327	155,327
Macedonia (Former Yugoslav Republic)	28,490			28,490		28,490	28,490
MOH	28,490			28,490		28,490	28,490
Madagascar	198,614			198,614		198,614	198,614
Pa ct Ma da gas car	8,987			8,987		8,987	8,987
PSI	189,627			189,627		189,627	189,627
Malawi	330,023			330,023		330,023	330,023
NAC	330,023			330,023		330,023	330,023
Mali	4,997			4,997		4,997	4,997
CRS	3,666			3,666		3,666	3,666
PSI	1,034			1,034		1,034	1,034
UNDP	297			297		297	297
Mauritania	12,846			12,846		12,846	12,846
SENL	12,846			12,846		12,846	12,846
Mozambique	234,701			234,701		234,701	234,701
FDC	12,579			12,579		12,579	12,579
MOH	222,122			222,122		222,122	222,122
Namibia		7,818		7,818		7,818	7,818
MOHSS		7,818		7,818		7,818	7,818
Nepal	305,418	64,486		369,905		369,905	369,905
NPL EDCD	23,709			23,709		23,709	23,709
NPL NCACS	153,188			153,188		153,188	153,188
NPL NTC	87,268			87,268		87,268	87,268
FPAN	22,428	64,486		86,914		86,914	86,914
CCM Nepal	18,825			18,825		18,825	18,825
Nicaragua	6,227			6,227		-1,286	4,941
INSS	6,227			6,227		-1,286	4,941

Table 5 (continued): Recoverable amounts identified in the due course of grant management operations as of 30 June 2016

Niger		874,871		-226,527	648,344		-126,342	522,002		522,002			
UNDP		874,871		-226,527	648,344		-126,342	522,002		522,002			
Nigeria		1,090,546			1,090,546			1,090,546		1,090,546			
ARFH		402,346			402,346			402,346		402,346			
NMEP		688,200			688,200			688,200		688,200			
Senegal		275,009	21,863		296,872			296,872		296,872			
PNLP		275,009			275,009			275,009		275,009			
Intra Health			19,740		19,740			19,740		19,740			
PNT			2,123		2,123			2,123		2,123			
Serbia			2,279	212,461	214,740			214,740		214,740			
MOH			2,279		2,279			2,279		2,279			
Youth of Jazas				207,070	207,070			207,070		207,070			
CCM Serbia				5,391	5,391			5,391		5,391			
Sierra Leone		18,444			18,444			18,444		18,444			
NAS		18,444			18,444			18,444		18,444			
South Africa			22,149		22,149			22,149		22,149			
NRASD			22,149		22,149			22,149		22,149			
South Sudan				18,615	18,615		-7,595	11,020		11,020			
ACHI				18,615	18,615		-7,595	11,020		11,020			
Sri Lanka				77,507	77,507			77,507		77,507			
Sarvodaya				77,507	77,507			77,507		77,507			
Tunisia			2,750		2,750			2,750		2,750			
ONFP			2,545		2,545			2,545		2,545			
STMRA			205		205			205		205			
Ukraine				41,483	41,483			41,483		41,483			
HIV / AIDS Alliance in Ukraine - All-Ukrainian Network of PLWH				41,483	41,483			41,483		41,483			
Uzbekistan		326			326			326		326			
RCSSES		326			326			326		326			
Viet Nam			21,854		21,854			21,854		21,854			
MOH/ NLH			2,006		2,006			2,006		2,006			
MOH / NLH			19,848		19,848			19,848		19,848			
Yemen				115,723	115,723			115,723		115,723			
NMPC				115,723	115,723			115,723		115,723			
Grand Total		1,905,354	7,546,773	797,029	3,252,634	-729,504	12,772,286	0	0	-198,179	12,574,107	0	12,574,107

Notes to tables:

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

Table 6: OIG Country Audit Reports 2016 (as of October 2016)

This table flows from requests by Board and Committee members to reconcile and explain amounts reported as lacking sufficient supporting documentation at the time of the audit and the final recoverable amounts, including follow-up work done.

Country	Report Issue Date	Amounts Lacking Sufficient Supporting Documentation at Time of Audit	Final Recoverable Amount Approved by Secretariat	Status
Malawi	11-Oct-16	0	N/A	Closed
India	05-Oct-16	0	N/A	Closed
Democratic Republic of Congo	21-Sep-16	0	N/A	Closed
Cameroon	26-Jul-16	\$261,602	\$261,602	Repayment requested.
Zimbabwe	13-Jul-16	\$4.8 million	TBC	Follow-up work by LFA wrapping up. Recoverable amount to be finalized in December.
Nigeria	03-May-16	\$32 million	\$950,326	Government has committed to repay in tranches in 2017.
Uganda	26-Feb-16	\$24 million	TBC	OIG finalizing investigation case closure memo and LFA work wrapping up. Based on OIG input, substantial reduction is expected.

Tanzania	08-Feb-16	\$10 million	TBC	OIG finalizing investigation case closure memo and LFA work completed. Based on input from OIG and LFA the recoverable amount is expected to be around \$300,000 from the OIG audit.
Uzbekistan	19-Jan-16	0	N/A	Closed

Table 7: OIG Investigation Reports 2016 (as of October 2016)

Country	Report Issue Date	OIG Proposed Recoveries Amount (USD)	Final Recoverable Amount Approved by Secretariat	Status
South Sudan	05-Jul-16	\$500,564	TBC	Coordination with UNDP ongoing; recoverable amount to be finalized in December.
Nigeria	03-May-16	\$3,816,766	\$3,816,766	Government has committed to repay in tranches in 2017.
Côte d'Ivoire	15-Apr-16	\$155,605	TBC	Amount to be finalized in December.
India	06-Apr-16	0	N/A	Closed
Bangladesh	29-Mar-16	Not determined	N/A	Closed
Guyana	13-Mar-16	\$56,966	\$56,966	Repayment requested.
Angola	01-Mar-16	\$4,196,696	\$4,196,696	Fully repaid as of October 2016.
Panama	04-Jan-16	\$104,911	\$104,911	Repayment under negotiation.

