

41st Board Meeting

Recoveries Report for the period ended 31 December 2018

GF/B41/16

15-16 May 2019, 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 31 December 2018, as well as recoverable amounts identified in the due course of grant management operations as of 31 December 2018. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

Executive Summary

Context

During the second half of 2018, the total outstanding OIG recoverable balance, net of written commitments to repay, remained stable at 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 (unchanged from 30 June 2018). 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 10 open OIG cases, only 1 case dates 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 pre-2015. In the last two quarters, the Secretariat had five new cases amounting to US\$ 1.87 million, with three of these cases having been closed before 31 December 2018. Of the outstanding recoverable amount related to these new cases, approximately US\$ 1.1 million relates to Zambia, for which the Secretariat has received a letter from the Ministry of Health indicating that they will reimburse the full amount to the Global Fund by no later than 31 October 2019.

The non-OIG aggregate outstanding balance amounted to US\$ 14.3 million. This amount is distributed amongst 55 grant implementers in 33 countries with a median recoverable balance of US\$ 58,653.

Good progress continued in early 2019, and by January 31st, the OIG aggregate outstanding balance amounted to US\$ 1.4 million, representing resolution of 99% of aggregate recoverable amounts; and the non-OIG aggregate outstanding balance amounted to US\$ 13.4 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 - 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 2018 amounted to US\$ 43.4 million. Specifically, for the second half of 2018, the total non-compliant expenditures amounted to US\$ 1,872,476, of which there was a difference of US\$ 175,818 between the total non-compliant expenditures identified in OIG investigation reports and the proposed recoverable amounts. This difference of US\$ 175,818 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 31 December 2018, there were five new cases that were presented to Recoveries Committee with an aggregate recoverable amount of approximately US\$ 1.87 million. Of this amount, the Papua New Guinea case represented US\$ 175,818, the Zambia case represented US\$ 1,064,788, the Eswatini case represented US\$ 26,701, the Nigeria case represented US\$ 63,580 and the South Sudan case represented US\$ 541,589.

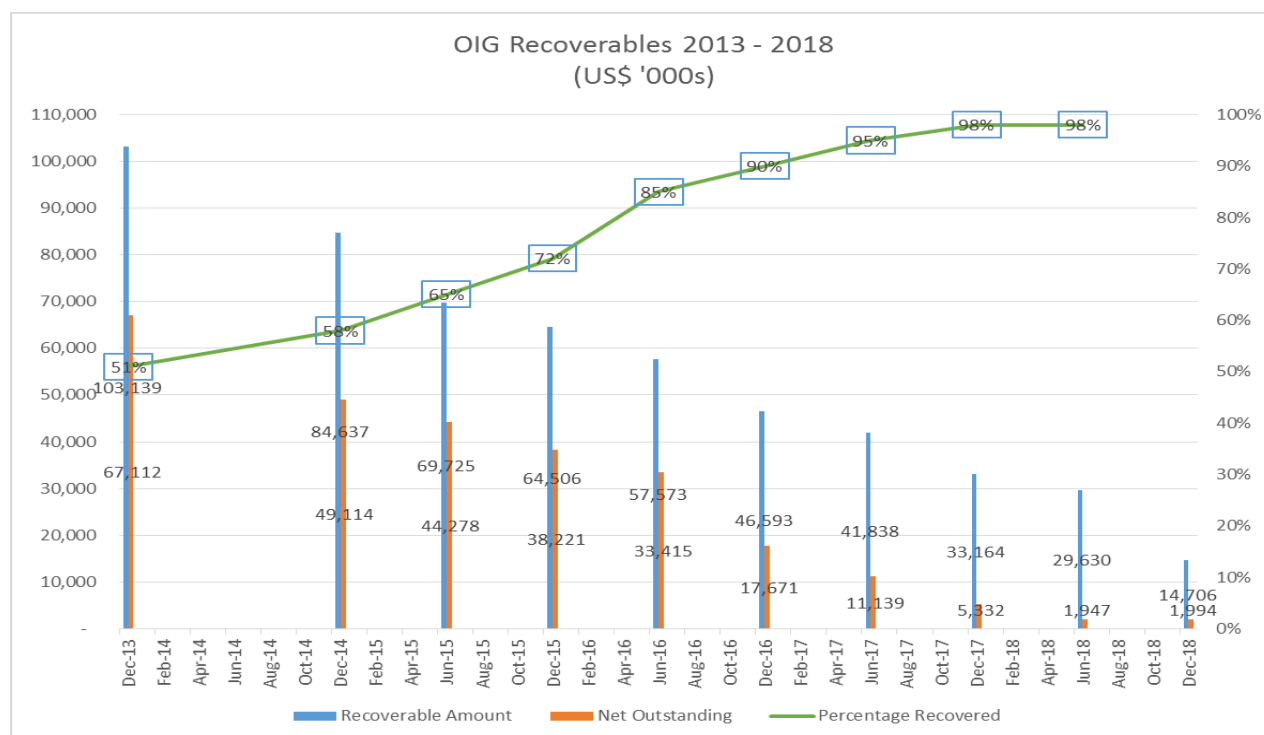
8. As of 31 December 2018, there are two OIG investigation reports pending presentation to the Recoveries Committee: Guinea for US\$ 114,366, and the Country Coordinating Mechanism Mozambique for US\$ 26,020 (of which US\$ 1,433 has already been reimbursed).

9. During the second half of 2018, further good progress was made: US\$ 3.1 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. Of those cases with an aggregate recoverable amount of US\$ 18.3 million that were closed in the second half of 2018, it is important to note that US\$ 1.5 million in cash was actually received during the same period. Since the inception of the recoveries process, a total amount of US\$ 86.4 million has been recovered and written commitments for a further US\$ 6 million have been obtained.

10. The total outstanding recoverable balance, net of written commitments to repay, remained unchanged at US\$ 1.9 million¹.

11. 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.

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



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.

13. 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.

14. 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

15. The Secretariat is in the process of finalizing the development and implementation of an automated process to centrally capture and report on confirmed non-compliant expenditures. During December 2018, the majority of the development of the automated process was completed and the Secretariat expects to be able to formally launch the automated process in the Grant Operating System (GOS) in the first quarter of 2019. Consequently, the data as of 30 June 2019 data to be included in the next Recoveries Report is expected to be sourced from this automated process.

16. It is expected that this will be the last Recoveries Report whereby the Secretariat implemented a 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. 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.

As of 31 December 2018, the aggregate outstanding balance due amounted to US\$ 14.3 million and is distributed across 33 countries (55 Principal Recipients).

17. Of this US\$ 14.3 million, there are four Principal Recipients that account for approximately 52.1% of the total outstanding amount due, as follows:

Ministry of Health (Ghana): US\$ 2.3 million (16.4%)

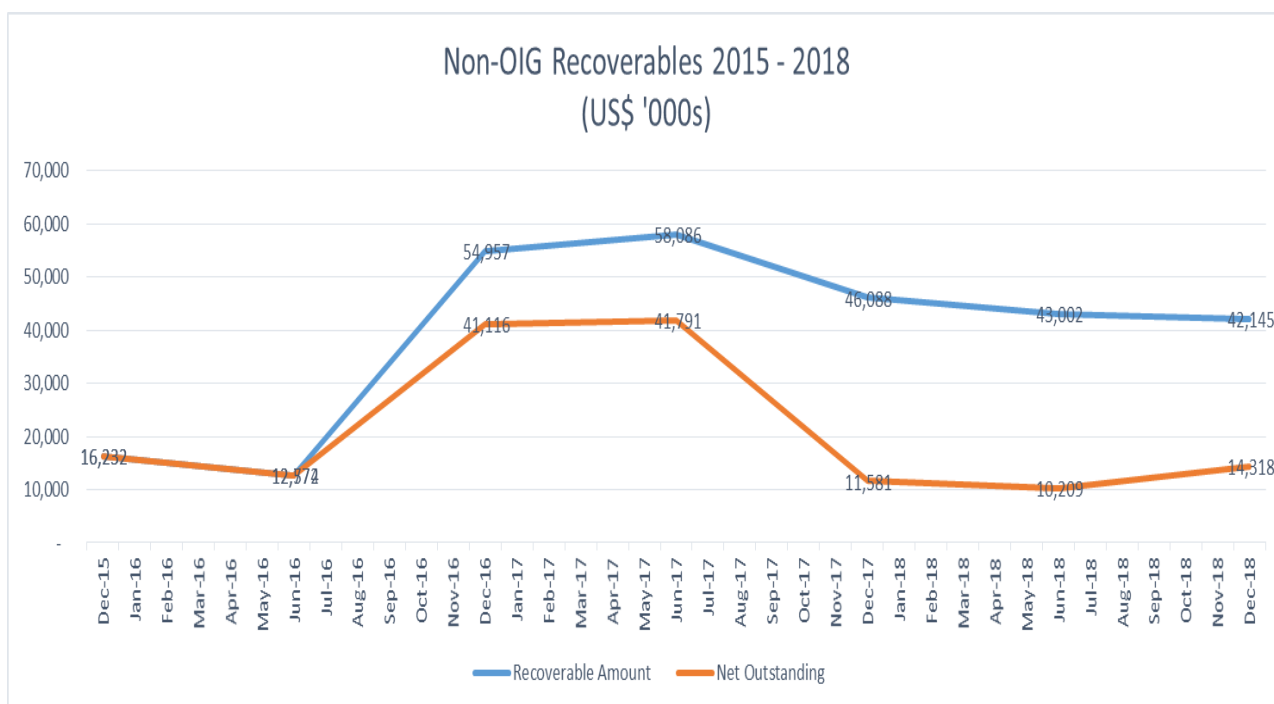
National Agency for the Control of AIDS (Nigeria): US\$ 1.9 million (13.3%)

Ministry of Health (Mozambique): US\$ 1.8 million (12.3%)

Ministry of Health (DRC): US\$ 1.4 million (10.1%)

17. As of 31 December 2018, of grants that have outstanding non-OIG recoverable amounts, the average amount outstanding per grant is US\$ 238,870 but it should be noted that this figure is influenced by the aforementioned amounts listed in paragraph 20. As such, closer attention is warranted on the median amount, which is US\$ 58,653.

18. Graph 2 below illustrates the evolution of the total amount deemed recoverable (all cases) and the net recoverable outstanding amounts for the previous five years.



2:1 Allocation Reduction

19. The second half of 2018 has also seen three further applications 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.

20. 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.

21. Accordingly, it is important that there is adequate visibility for the cases in which it was concluded that there was no better option but to apply the 2-for-1 allocation reduction approach, which is why the allocation reductions that occurred during the period ended 31 December 2018 are described in the following paragraphs.

22. During the period ended 31 December 2018, 2-for-1 allocation reductions were used to resolve US\$ 956,320 of outstanding recoverable amounts through three cases. In regard to these cases, 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. These allocation reduction recommendations were approved by the Executive Director.

Nepal (Non-OIG)

As originally noted in the Recoveries Report for the period ended 31 December 2017, Global Fund reviews initially uncovered US\$298,697 of non-compliant expenditures under three Nepal grants, all of which were implemented by national programs under Nepal's Ministry of Health and Population (MoHP), who no longer serve as Principal Recipients. The Global Fund determined it had exhausted all options for recovery of this amount, and therefore approved a 2:1 reduction to Nepal's 2017-2019 allocation in an amount of US\$597,394. Subsequently, the MoHP provided new information and documentation that included proof certain funds had been returned to the relevant program accounts and providing support for expenditures previously considered non-compliant, based on which the Global Fund approved a reduction of US\$233,593 to the recoverable amount outstanding, for a revised outstanding amount of US\$65,104. Given the continuing low likelihood of cash recovery, the Global Fund therefore approved the application of a revised allocation reduction of US\$130,208 to Nepal's 2017-2019 allocation, and this revised item is therefore being included.

Ghana (OIG)

An OIG investigation report released in 2014 found irregularities in the procurement process of condoms by the Principal Recipient Ministry of Health ("MoH"). The condoms at issue were also found to be defective. The total loss to the grant as a result of this procurement was found to be US\$3,840,003. In 2015, the MoH entered into an agreement to replace the condoms and to repay the recoverable amount in respect of any condoms not replaced. The agreement was partially implemented due to delays and poor coordination on the part of the MoH. Nevertheless, the Global Fund applied cash payments and in-kind contributions received from the MoH to this outstanding amount, reducing it to US\$826,494. After exploring all options for recovery and forms of possible leverage, as well as in consideration of the length of time elapsed and the need to prioritize other pending matters such as the progressive implementation of the supply chain-related milestones from the agreement covering losses due to a central medical store fire, the Global Fund decided to apply a 2:1 allocation reduction in an amount of US\$1,652,988 to Ghana's 2017-2019 allocation.

Sri Lanka (Non-OIG)

Non-compliant amounts totaling US\$64,722 relating to unbudgeted cost overruns for staff (US\$28,054) dating back to 2014 under HIV grant SRL-S11-G13-H and unsupported provident fund and trust fund contributions (US\$36,668) from the period between 2008 and 2010 under TB grant SRL-607-Go7-T were identified by the Global Fund. Both grants were implemented by the Principal Recipient Ministry of Health, Nutrition and Indigenous Medicine ("MoHNIM"). Considering the Global Fund had exhausted all options for recovery and the low likelihood of any recovery from MoHNIM, it decided to apply a 2:1 allocation reduction in respect of Sri Lanka's 2017-2019 allocation, for a total reduction of US\$129,444. As noted in the Recoveries Report for the period ended 30 June 2016, the Global Fund had previously applied a reduction of US\$2,929,292 to Sri Lanka's 2014-2016 allocation, to address recoverable amounts outstanding from MoHNIM's predecessor agency (in addition to from two non-governmental former Principal Recipients).

Post Script (Significant events occurring or expected after 31 December 2018)

23. In November 2018, Population Services International transferred US\$ 7,482,908 to the Global Fund in relation to an OIG investigation report with respect to the Democratic Republic of the Congo that was sent to the AFC on 13 February 2019.

24. In November 2018, UNDP transferred USD 846,900 in relation to a UNDP OAI investigation.

25. In December 2018 the previous Government of the Democratic Republic of the Congo sent a letter signed by both the Minister of Health and the Minister of Finance to the Global Fund acknowledging that the Government would reimburse US\$ 1,436,344 in Non-OIG non-compliant expenditures over the course of 2019.

26. In January 2019, the Republic of Mali signed a Reimbursement Protocol with the Global Fund for an aggregate amount of EUR 1,536,705.

Annexes

The following items can be found in Annex:

- Table 1 provides an overview as of 31 December 2018.
- Table 2 presents the detailed country-by-country data for OIG-reported open cases as of 31 December 2018.
- Fully resolved OIG-reported cases feature in Table 3 as of 31 December 2018.
- Table 4 presents a summary of recoverable amounts identified in the due course of grant management as of 31 December 2018.

Table 1: Overview of OIG recoverable amounts considered by the Recoveries Committee as of 31 December 2018

Table 1: Overview as at 31 December 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 July 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	
Add/(Less): Recoveries and other Adjustments										
<i>Cash recovery</i>						(1,369,864)	(1,369,864)		(1,369,864)	
<i>New Commitments</i>							0	1,597,093	1,597,093	
<i>Commitments recovered</i>						(1,711,560)	(1,711,560)	1,711,560	0	
<i>Net management adjustments</i>		(33,013)	(33,013)				(33,013)		(33,013)	
<i>Write offs</i>				(777,486)			(777,486)		(777,486)	
<i>Allocation Reduction</i>					(826,494)		(826,494)		(826,494)	
	0	(33,013)	(33,013)	(777,486)	(826,494)	(3,081,424)	(4,718,417)	3,308,653	(1,409,764)	
Add: New cases reported by the OIG during the period:	1,872,476	(239,818)	1,632,658	0	0	(175,818)	1,456,840	0	1,456,840	
Less: Cases closed after full resolution	(18,301,011)	1,776,882	(16,524,129)	777,486	2,671,703	13,074,940	0	0	0	
Balance as at 31 December 2018	16,584,728	(1,878,854)	14,705,874	0	0	(6,733,244)	7,972,630	(5,978,410)	1,994,220	
Total closed cases (n=82)	137,764,865	(37,430,101)	100,334,764	(5,292,023)	(15,382,178)	(79,660,563)	0	0	0	
Total all reported cases (n=92)	154,349,593	(39,308,955)	115,040,638	(5,292,023)	(15,382,178)	(86,393,807)	7,972,630	(5,978,410)	1,994,220	

Table 2: Recoveries Committee OIG cases with outstanding recoverable amounts as of 31 December 2018 - Dates provided below each country refer to the date the OIG report was published.

	OIG Reported figures					Management Adjustments (in USD)	Gross Recoverable Amount (in USD)	Written-off (in USD)	Allocation Reduction (in USD)	Recovered (in USD)	Net Amount still to Recover (in USD)	Commitment to Repay (in USD)	Net After Commitments (in USD)
	Misappropriated (in USD)	Unsupported (in USD)	Ineligible (in USD)	Other (in USD)									
Burkina Faso	0	0	9,918,532	13,035	0	9,931,567	0	0	-5,240,697	4,690,870	-4,690,870	0	
OIG - Audit													
30/10/2015													
PADS / Plan International	0	0	9,918,532	13,035	0	9,931,567	0	0	-5,240,697	4,690,870	-4,690,870	0	
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	
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	2,210,113	0	0	0	-1,586,977	623,136	0	0	0	623,136	0	623,136	
OIG - Investigation													
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	-1,140,765	376,275	-376,275	0	
OIG - Investigation													
01/12/2014													
UNDP	94,712	1,590,897	0	0	-168,569	1,517,040	0	0	-1,140,765	376,275	-376,275	0	
Nigeria	54,472			9,108		63,580			-19,858	43,722		43,722	
OIG - Investigation													
06/08/2018													
ARFH	36,196			9,108		45,304			-13,169	32,135		32,135	
IHAVN	18,276					18,276			-6,689	11,587		11,587	
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			207,421			207,421			-207,061	360		360	
OIG - Audit													
26/02/2016													
MOFPED			207,421			207,421			-207,061	360		360	
Zambia	1,064,788					1,064,788				1,064,788		1,064,788	
OIG - Investigation													
26/04/2018													
MOH	1,064,788					1,064,788				1,064,788		1,064,788	
Grand Total	3,622,419	2,524,186	10,345,861	92,262	-1,878,854	14,705,874	0	0	-6,733,245	7,972,629	-5,978,410	1,994,219	

Table 3: Fully resolved Recoveries Committee OIG cases as of 31 December 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	2,008,276	0	1,267,887	325,396		-1,088,870	2,512,689	-30,211	-2,101,588	-380,890
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		
23/10/2018	110,279						110,279	-6,887		-103,392
MOHFW / NTP	110,279						110,279	-6,887		-103,392
Burkina Faso			78,880			-5,600	73,280			-73,280
04/09/2018			78,880			-5,600	73,280			-73,280
NCS / SP / CNLS			78,880			-5,600	73,280			-73,280
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 PNLT 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

Table 3 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 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)
	MIs appropriated (In USD)	Unsupported (In USD)	Ineligible (In USD)	Other (In USD)	Management Adjustments (In USD)				
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
Djibouti	0	4,136,029	4,068,530	0	-1,498,451	6,706,108	0	-1,845,209	-4,860,899
03/08/2018	0	4,136,029	4,068,530	0	-1,498,451	6,706,108	0	-1,845,209	-4,860,899
MoH (part I)	0	0	4,068,530	0	0	4,068,530	0	0	-4,068,530
MoH (part II)	0	4,136,029	0	0	-1,498,451	2,637,578	0	-1,845,209	-792,369
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
CDPRESIDA	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
Eswatini	26,701					26,701			-26,701
25/12/2018	26,701					26,701			-26,701
CANGD	26,701					26,701			-26,701
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, EIFD DA, 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
Ghana	3,840,003	0	1,974,876	555,474	-1,021,333	5,349,020	0	-826,494	-4,522,526
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
23/10/2018	3,840,003	0	0	0	0	3,840,003	0	-826,494	-3,013,509
Ghana Health Service	3,840,003	0	0	0	0	3,840,003	0	-826,494	-3,013,509
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
NACD	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			

Table 3 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 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)					
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
Mali	4,074,444	1,034,935	122,106	0	0	5,231,485	-770,599	0	-4,460,886
06/12/2018	4,074,444	1,034,935	122,106	0	0	5,231,485	-770,599	0	-4,460,886
PNLP & PNLT	4,074,444	1,034,935	122,106	0	0	5,231,485	-770,599	0	-4,460,886
Mauritania	4,173,671	2,558,295	0	0	0	6,731,966	0	0	-6,731,966
21/10/2011	1,737,966	2,489,180	0	0	0	4,227,146	0	0	-4,227,146
SENL	1,737,966	2,489,180	0	0	0	4,227,146	0	0	-4,227,146
30/06/2016	2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
UNDP	2,435,705	69,115	0	0	0	2,504,820	0	0	-2,504,820
Mozambique	0	500,000	0	0	0	500,000	0	0	-500,000
19/09/2013	0	500,000	0	0	0	500,000	0	0	-500,000
Ministry of Health	0	500,000	0	0	0	500,000	0	0	-500,000
Namibia	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
12/07/2016	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
MOHSS	0	1,654,070	583,553	0	-1,368,532	869,091	0	0	-869,091
Niger	266,304	262,303	0	0	-4,254	524,353	0	0	-524,353
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	-487,807
CISLS	266,304	225,757	0	0	-4,254	487,807	0	0	-487,807
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	0	2,395,722	0	0	-1,775,671	620,051	0	0	-620,051
10/10/2017	2,965,516	2,965,516	0	0	-2,665,394	300,122	0	0	-300,122
NACA	2,965,516	2,965,516	0	0	-2,665,394	300,122	0	0	-300,122
11/10/2017	2,154,485	2,154,485	0	0	-2,124,332	30,153	0	0	-30,153
SFH	2,154,485	2,154,485	0	0	-2,124,332	30,153	0	0	-30,153
19/01/2018	0	0	3,816,766	0	0	3,816,766	0	0	-3,816,766
NACA	0	0	3,816,766	0	0	3,816,766	0	0	-3,816,766

Table 3 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 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)				
Pakistan		41,921			-33,013	8,908			-8,908
08/10/2018		41,921			-33,013	8,908			-8,908
NTP		41,921			-33,013	8,908			-8,908
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	2,528,252	2,092,659	0	-653,449	4,327,005	-97,048	0	-4,229,957
10/06/2014	359,543	24,859	280,623	0	-298,386	366,639		0	-366,639
Rotary Against Malaria (RAM)	359,543	24,859	280,623	0	-298,386	366,639		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
24/07/2018		175,818				175,818			-175,818
PSI		175,818				175,818			-175,818
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	1,439,917	265,100	0	-611,950	1,093,067	0	0	-1,093,067
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
26/12/2018		541,589			-239,818	301,771			-301,771
UNDP		541,589			-239,818	301,771			-301,771
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

Table 3 (continued): Fully resolved Recoveries Committee OIG cases as of 31 December 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)
	MIs appropriated (In USD)	Unsupported (In USD)	Ineligible (In USD)	Other (In USD)						
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-RALS / AMREF / TACAIDS / NACP / NTLP / 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	1,649,776	0	0	1,649,776	-485,000	0	-1,164,776
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
09/07/2018				49,776			49,776			-49,776
TASO				49,776			49,776			-49,776
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		23,237,683	66,635,146	41,929,326	5,962,711	-37,430,101	100,334,765	-5,292,023	-15,382,178	-79,660,563

Table 4: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 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					80,099					80,099
AFG-708-G04-H	80,099					80,099					80,099
MOH	80,099					80,099					80,099
Angola		150,392			-84,711	65,681					65,681
AGO-M-MOH		51,036				51,036					51,036
MOH		51,036				51,036					51,036
AGO-M-WVI		99,356			-84,711	14,645					14,645
WORLD VISION		99,356			-84,711	14,645					14,645
Belarus		352,547				352,547					352,547
BLR-H-RSPCMT / BLR-T-RSPCMT		352,547				352,547					352,547
RS PCMT		352,547				352,547					352,547
Benin		115,949				115,949					115,949
BEN-304-G04-M		49,037				49,037					49,037
AFRICARE		49,037				49,037					49,037
BEN-M-PNLP		66,912				66,912					66,912
PNLP		66,912				66,912					66,912
Burundi		110,859				110,859					110,859
BDI-C-CRB		358				358					358
CRB		358				358					358
BDI-H-PNLS		62,983				62,983					62,983
PNLS		62,983				62,983					62,983
BDI-M-PNILP		27,753				27,753					27,753
PNILP		27,753				27,753					27,753
BDI-T-PNILT		17,857				17,857					17,857
PNILT		17,857				17,857					17,857
BRN-809-G07-H		1,907				1,907					1,907
SEP/CNLS		1,907				1,907					1,907
Central African Republic	158,704					158,704					158,704
CAF-708-G05-H / CAF-810-G08-M / CAF-911-G09-T	158,704					158,704					158,704
NAC, NCLS, MOPHP	158,704					158,704					158,704
Chad		311,604	48,731			360,335					360,335
TCD-H-FOSAP		93,507				93,507					93,507
FOSAP		93,507				93,507					93,507
TCD-810-G04-H		176,833	31,610			208,443					208,443
AMASOT		176,833	31,610			208,443					208,443
TCD-810-G06-H		41,264	17,121			58,385					58,385
UNAD		41,264	17,121			58,385					58,385
Congo (Democratic Republic)		1,941,164				1,941,164		-293,700			1,647,464
COD-H-MOH		1,958				1,958					1,958
MOH		1,958				1,958					1,958
ZAR-S-MOH / ZAR-911-G13-T		42,310				42,310			-33,450		8,860
MOH		42,310				42,310			-33,450		8,860
ZAR-S-MOH / ZAR-M-MOH / ZAR-911-G13-T / KPMG		969,641				969,641					969,641
MOH		969,641				969,641					969,641
COD-H-SANRU		460,252				460,252			-260,250		200,002
SANRU		460,252				460,252			-260,250		200,002
COD-M-SANRU / COD-H-CORDAID		467,003				467,003					467,003
MOH		467,003				467,003					467,003
Côte d'Ivoire		70,665				70,665			-64,240		6,425
CIV-809-G09-M		70,665				70,665			-64,240		6,425
PNLP		70,665				70,665			-64,240		6,425
Dominican Republic		2,403				2,403					2,403
DOM-T-MSPAS		2,403				2,403					2,403
MSPAS		2,403				2,403					2,403

Table 4 (continued): Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 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)
Gabon		11,458				11,458					11,458
GAB - T-MSPS		11,458				11,458					11,458
MSPS		11,458				11,458					11,458
Ghana		2,341,037	27,400,000			29,741,037			-8,500,000	-18,900,000	2,341,037
GHA - M-MOH		2,341,037				2,341,037					2,341,037
MOH		2,341,037				2,341,037					2,341,037
(blank)			27,400,000			27,400,000			-8,500,000	-18,900,000	0
GOVERNMENT OF GHANA			27,400,000			27,400,000			-8,500,000	-18,900,000	0
Guatemala		30,994				30,994					30,994
GUA - M-MSPAS		30,994				30,994					30,994
MSPAS		30,994				30,994					30,994
Guinea		11,302				11,302					11,302
GIN - T-MSHP		11,302				11,302					11,302
MSHP		11,302				11,302					11,302
Indonesia		40,508				40,508			-1,982		38,526
IDN - M-MOH		22,504				22,504					22,504
MOH		22,504				22,504					22,504
IDN - H-MOH		16,053				16,053			-1,982		14,071
MOH		16,053				16,053			-1,982		14,071
IDN - T-MOH		1,951				1,951					1,951
MOH		1,951				1,951					1,951
Kenya		489,028				489,028					489,028
KEN -405-G06-M		360,042				360,042					360,042
MOF		360,042				360,042					360,042
KEN - M-TNT		7,260				7,260					7,260
NT		7,260				7,260					7,260
KEN - T-TNT		121,726				121,726					121,726
NT		121,726				121,726					121,726
Liberia		209,697		55,193		264,890			-24,975		239,915
LBR - M-MOH / LBR - C-MOH				55,193		55,193			-24,975		30,218
MOH				55,193		55,193			-24,975		30,218
LBR - M-MOH / LBR - T-MOH / LBR -810-G07-H		209,697				209,697					209,697
MOH and SW		209,697				209,697					209,697
Macedonia (Former Yugoslav Republic)		28,490				28,490					28,490
MKD -011-G04-T		19,880				19,880					19,880
MOH		19,880				19,880					19,880
MKD - H-MOH		8,610				8,610					8,610
MOH		8,610				8,610					8,610
Malawi		160,839				160,839					160,839
MLW - H-NAC		160,839				160,839					160,839
NAC		160,839				160,839					160,839
Mali		1,072,322				1,072,322					1,072,322
MAL -405-G02-H		314,815				314,815					314,815
HCNLS		314,815				314,815					314,815
MAL -809-G08-H		757,507				757,507					757,507
HCNLS		757,507				757,507					757,507
Mauritania		14,053				14,053			-7,883	-6,170	0
MRT -CFUND-1305		14,053				14,053			-7,883	-6,170	0
CCM		14,053				14,053			-7,883	-6,170	0
Mozambique		547,341	1,220,654			1,767,995					1,767,995
MOZ -708-G07-T		21,391				21,391					21,391
MOH		21,391				21,391					21,391
MOZ - H-MOH / MOZ - M-MOH / MOZ -911-G10-H / MOZ -809-G08-S		36,105				36,105					36,105
MOH		36,105				36,105					36,105
MOZ - H-MOH / MOZ - M-MOH / MOZ - T-MOH / MOZ -809-G08-S / MOZ -911-G10H / MOZ -911-G11M		489,845				489,845					489,845
MOH		489,845				489,845					489,845
MOZ - H-MOH / MOZ - M-MOH / MOZ - T-MOH			1,220,654			1,220,654					1,220,654
MOH			1,220,654			1,220,654					1,220,654
Namibia		146,472			-121,619	24,854					24,854
NMB -202-G07-H-00		146,472			-121,619	24,854					24,854
NANASO		146,472			-121,619	24,854					24,854
Nepal		3,082	454,932			458,014					458,014
CCM Funding		3,082	58,233			61,315					61,315
CCM Nepal		3,082	58,233			61,315					61,315
NEP - T-NTC			62,720			62,720					62,720
NTC			62,720			62,720					62,720
NEP - H-NCASC			278,568			278,568					278,568
NCASC			278,568			278,568					278,568
NEP - M-EDCD			55,411			55,411					55,411
EDCD			55,411			55,411					55,411

Table 4 (continued): Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 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)
Nigeria		2,112,933				2,112,933					2,112,933
NGA-H-NACA		1,907,105				1,907,105					1,907,105
NACA		1,907,105				1,907,105					1,907,105
NGA-M-NMEP		205,828				205,828					205,828
NMEP		205,828				205,828					205,828
Pakistan		533,500		7,239		540,739			-1,494		539,245
PAK-H-NACP		19,534				19,534					19,534
NACP		19,534				19,534					19,534
PAK-T-NTP		58,921				58,921					58,921
NTP		58,921				58,921					58,921
PAK-M-DOMC		6,994				6,994			-1,494		5,500
DOMC		6,994				6,994			-1,494		5,500
PAK-T-TIH		448,051				448,051					448,051
The Indus Hospital		448,051				448,051					448,051
PAK-H-NZT				7,239		7,239					7,239
NZT				7,239		7,239					7,239
Serbia			695,408			695,408					695,408
SER-809-G05-H			695,408			695,408					695,408
Youth of Jazas			695,408			695,408					695,408
South Africa		23,267			-16,178	7,089					7,089
SAF-H-NRASD		23,267			-16,178	7,089					7,089
NRASD		23,267			-16,178	7,089					7,089
South Sudan		62,818		301,156	-168,485	195,489			-21,962		173,527
SSD-CFUND-13				18,615		18,615			-14,095		4,520
ACHI				18,615		18,615			-14,095		4,520
SSD-H-UNDP / SSD-T-UNDP / SSD-910-G13-UNDP				108,563	-12,374	96,189					96,189
UNDP				108,563	-12,374	96,189					96,189
SSD-M-PSI		62,818		173,978	-156,111	80,685			-7,867		72,818
PSI		62,818		173,978	-156,111	80,685			-7,867		72,818
Tajikistan		48,328				48,328			-4,250		44,078
TJK-T-RCTC		40,465				40,465			-4,250		36,215
RCTC		40,465				40,465			-4,250		36,215
TJK-H-UNDP		7,863				7,863					7,863
UNDP		7,863				7,863					7,863
Tanzania (United Republic)				737,243		737,243					737,243
TZA-H-MOF / TZA-M-MOFP / TZA-T-MOF				737,243		737,243					737,243
MOF				737,243		737,243					737,243
Ukraine		179,567				179,567					179,567
UKR-C-AUA		179,567				179,567					179,567
APH		179,567				179,567					179,567
Uzbekistan		253,649				253,649					253,649
UZB-H-RAC		253,649				253,649					253,649
RAC		253,649				253,649					253,649
Grand Total	238,803	11,376,268	29,819,725	1,100,831	-390,993	42,144,634			-8,920,486	-18,906,170	14,317,978

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.