Supplementary materials

PanAfrican Medical Journal

Fiduciary risk, corruption, and oversight in global health aid: governance interventions and accountability outcomes - a systematic review

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Annex 1A: full search strategies		
Database	**Full search string/strategy**	**Filters applied**
PubMed/MEDLINE	*("corruption"[Title/Abstract] OR "fiduciary risk"[Title/Abstract] OR "misappropriation"[Title/Abstract] OR "embezzlement"[Title/Abstract] OR "fraud"[Title/Abstract] OR "elite capture"[Title/Abstract])* *AND* *("health ODA"[Title/Abstract] OR "global health aid"[Title/Abstract] OR "development assistance for health"[Title/Abstract] OR "Global Fund"[Title/Abstract] OR "PEPFAR"[Title/Abstract] OR "Gavi"[Title/Abstract])* *AND* *("accountability"[Title/Abstract] OR "oversight"[Title/Abstract] OR "public financial management"[Title/Abstract] OR "transparency"[Title/Abstract] OR "audit"[Title/Abstract] OR "social accountability"[Title/Abstract])*	English; 2000/01/01-2023/12/31
Web of Science (Core Collection)	*TS= ("corruption" OR "fiduciary risk" OR "misappropriation" OR "embezzlement" OR "fraud" OR "elite capture")* *AND TS= ("health ODA" OR "global health aid" OR "development assistance for health" OR "Global Fund" OR "PEPFAR" OR "Gavi")* *AND TS= ("accountability" OR "oversight" OR "public financial management" OR "transparency" OR "audit" OR "social accountability")*	English; 2000-2023
Scopus	*TITLE-ABS-KEY ("corruption" OR "fiduciary risk" OR "misappropriation" OR "embezzlement" OR "fraud" OR "elite capture")* *AND TITLE-ABS-KEY ("health ODA" OR "global health aid" OR "development assistance for health" OR "Global Fund" OR "PEPFAR" OR "Gavi")* *AND TITLE-ABS-KEY ("accountability" OR "oversight" OR "public financial management" OR "transparency" OR "audit" OR "social accountability")* *AND PUBYEAR > 1999 AND PUBYEAR < 2024* *AND (LIMIT-TO (LANGUAGE, "English"))*	English; 2000-2023
Google Scholar	*"Fiduciary risk" "global health aid"* *"Corruption" "Global Fund" accountability* *"Elite capture" health aid*	English; 2000-2023; first 200 results per query screened

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Annex 1B: full table of included studies (n = 67)							
Author (Year)	**Country/region**	**Study type**	**Aid mechanism**	**Fiduciary risk modality**	**Governance intervention**	**Key finding**	**MMAT score**
Chang, Rusu & Kohler (2021)	Global	Policy analysis	Global Fund	Fraud in grant management	None assessed (diagnostic)	ACTA structures were not in place during Global Fund's formation, resulting in misuse of grant funds by recipients.	5
Kohler & Bowra (2020)	Global	Review	WHO/UNDP/World Bank/Global Fund	Cross-cutting institutional corruption	None assessed (diagnostic)	Reviews ACTA involvement and current activity across four major global health institutions.	5
Bowra, Saeed, Gorodensky & Kohler (2022)	Global	Qualitative	Multi-institutional (int'l orgs)	Cross-cutting institutional corruption	ACTA/institutional mechanisms	Examines how int'l organizations apply ACTA within their own operations and reported outcomes.	4
Gorodensky, Bowra, Saeed & Kohler (2022)	Global	Qualitative (KII)	WHO/Global Fund/UNDP/World Bank	Cross-cutting institutional corruption	ACTA/institutional mechanisms	KII study: COVID-19 highlighted the need for stronger anti-corruption/accountability promotion across institutions.	4
Kavanagh & Chen (2019)	Global	Quantitative	Global Fund	Cross-cutting governance effects	Institutional governance	Global Fund support is associated with improved control-of-corruption and governance indicators in recipient countries.	5
Pallas & Ruger (2017)	Global (conceptual)	Conceptual framework	Multi-donor	Donor fragmentation	Donor coordination	Framework: donor proliferation increases transaction costs and	4

						competition, and reduces the sense of donor accountability.	
Moitra, Cogswell, Maddison *et al.* (2021)	LMICs (global)	Quantitative	DAH (general)	Budget/transparency indicators	Financial management/ transparency	DAH disbursement is associated with recipient-country transparency and state fragility indicators, 2002-2017.	5
Griffore, Bowra, Guilcher & Kohler (2023)	Global	Rapid review	Health procurement (COVID-era)	Procurement fraud	ACTA mechanisms	COVID-19 increased health procurement corruption risks; identifies ACTA mechanisms to mitigate these risks.	5
Wierzynska, Steingrüber, Oroxom & Bauhoff (2020)	Global	Policy analysis	Multi-donor health programs	Cross-cutting institutional corruption	ACTA/codes of conduct	Recalibrates the ACTA formula; health programs use multiple, layered anti-corruption mechanisms.	4
Mackey, Kohler, Savedoff *et al.* (2016)	Global	Policy/Forum piece	Global health generally	Cross-cutting institutional corruption	None assessed (conceptual)	Frames corruption in global health as a systemic 'disease' threatening development and security gains.	3
Brown, Rhodes, Tacheva *et al.* (2023)	Global	Policy analysis	Pandemic Fund/World Bank	Donor fragmentation	Donor coordination	Discusses the new Pandemic Fund and challenges coordinating international health financing.	4
Kohler, Mackey & Ovtcharenko (2014)	Global	Policy analysis	Pharma systems (MDG era)	Procurement/pharma governance	Institutional governance	Proposes good-governance characteristics (accountable, transparent) to prevent pharma-sector corruption.	4
Kohler, Chang Pico, Vian & Mackey (2018)	CAR, Bangladesh, Malawi, Guinea	Case-based commentary	ARV/HIV aid programs	Drug diversion/procurement manipulation	None assessed (diagnostic)	Documents theft, collusion, and procurement manipulation of antiretrovirals across four countries.	5

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Maponga, Chikwinya, Hove *et al.* (2022)	Zimbabwe	Programme evaluation	WHO Good Governance for Medicines	Pharma-sector corruption	Governance intervention (GGM programme)	Mid-programme review of a 5-year WHO-based programme improving pharma transparency/accountability.	5
Liang & Mirelman (2014)	Cross-country (global)	Quantitative	DAH (general)	Budget fungibility/corruption interaction	Financial management	DAH is fungible with domestic government health spending; corruption reduces spending in developing countries.	5
Masaku, Ogol & Moronge (2018)	Kenya	Quantitative	Ministry of Health (national)	Procurement fraud	FMIS/IFMIS	IFMIS implementation improved procurement performance within Kenya's Ministry of Health.	5
Wambui & Njuguna (2016)	Kenya	Quantitative (survey)	Health-oriented CSOs	Financial management weakness	FMIS/IFMIS	ICT-based financial management systems enhanced completeness/functionality of financial reporting in health CSOs.	4
Brown, A.M. (2013)	Solomon Islands	Case study	National SAI (OAGSI)	Aid diversion/waste	Audit (SAI)	National audit institution found aid funds wasted and stolen to the detriment of healthcare delivery.	5
Khan, M.A.K. (2023)	Bangladesh	Literature-based review	National SAI	Procurement/waste-management fraud	Audit (SAI)	Reviews governing factors shaping SAI performance-audit capacity for medical waste management.	4
Khasiani, Koshima, Mfombouot & Singh (2020)	Liberia (+ other LMIC)	Policy analysis (IMF)	Pandemic-era health spending	Budget execution risk	FMIS/Budget controls	Analyzes budget execution controls to mitigate corruption risk in pandemic-era health spending.	5
World Health Organization (2019)	Global (LMIC focus)	Grey literature (WHO)	National health policy, UK Aid-funded	Cross-cutting institutional corruption	ACTA/institutional mechanisms	WHO guidance reinforcing ACTA focus within national	5

						health policies, strategies, and plans.	
Prastowo, W.A. (2022)	Indonesia	Case study/framework	National SAI (BPK)	Programme fund diversion risk	Audit (SAI)	Develops a performance-audit framework for BPK to evaluate the stunting-alleviation programme.	4
Vian, T. (2020)	Global	Review/Conceptual	Health sector generally	Cross-cutting institutional corruption	ACTA/institutional mechanisms	Reviews ACTA concepts and frameworks in health, including the role of SAIs.	5
Kohler & Dimancesco (2020)	Global (LMIC focus)	Review	Pharmaceutical procurement	Procurement fraud	Audit/community oversight	Reviews World Bank ACTA interventions (procurement audits, community oversight, social audits) in pharma procurement.	5
Mackey & Cuomo (2020)	Global	Interdisciplinary review	Medicines procurement	Procurement fraud	Digital financial controls	Reviews digital technologies (e.g., blockchain) facilitating ACTA in medicines procurement.	4
Naher, Hoque, Hassan, Balabanova *et al.* (2020)	LMICs (scoping)	Scoping review	Frontline health service delivery	Cross-cutting institutional corruption	None assessed (diagnostic)	Institutional capacity and political commitment shape corruption/governance at the frontline delivery level.	5
Gaitonde, Oxman, Okebukola & Rada (2016)	Global (Cochrane)	Systematic review (Cochrane)	Health sector generally	Cross-cutting institutional corruption	Multiple governance interventions	Estimates ~USD 415bn lost annually to healthcare fraud/error; synthesizes interventions to reduce corruption.	5
Paschke, Dimancesco, Vian *et al.* (2018)	Global	WHO Bulletin/Grey lit	National pharmaceutical systems	Procurement/pharma corruption	Audit/transparency measures	Transparency/accountability measures, including audits, reduce waste and corruption in pharma systems.	5

Siddiqi, Masud, Nishtar, Peters *et al.* (2009)	LMICs (framework)	Conceptual/Framework	Health systems generally	Cross-cutting institutional corruption	None assessed (framework)	International actors and institutions shape health-system governance in developing countries.	4
Wang & Rakner (2005)	Malawi, Uganda, Tanzania	Comparative case study (CMI)	National SAIs, donor-supported	Aid oversight weakness	Audit (SAI)	Compares SAI accountability function across three countries and its role guiding donor aid oversight.	5
Wild & Domingo (2010)	Cross-country (ODI)	Policy analysis	Health sector aid generally	Cross-cutting accountability gaps	Audit/CSO/media scrutiny	Donors struggle to integrate PAC, Auditor General, and CSO/media accountability mechanisms in aid-financed health.	5
Gimbel, Chilundo, Kenworthy *et al.* (2018)	Mozambique, Germany (comparative)	Qualitative/Ethnographic	Global health partnerships	Donor 'audit culture' dynamics	Audit culture/data control	Critiques donor audit culture and data control practices in global health partnerships.	4
Gaye, Y.S. (2020)	Liberia	Primary audit report (grey lit)	World Bank IDA (COVID-19 Emergency Response)	Financial statement irregularities	Audit (SAI)	Auditor General's report on the Liberia COVID-19 Emergency Response Project (World Bank IDA), FY2020.	5
Rahaman, Neu & Everett (2010)	Africa (multi-country)	Qualitative	HIV/AIDS aid alliances	Accounting/donor oversight dynamics	None assessed (diagnostic)	Examines accounting practices and donor-auditor interactions within HIV/AIDS funding networks.	4
Marouf, F.E. (2010)	Africa (World Bank programs)	Policy/Legal analysis	World Bank health sector	Fund leakage	Institutional accountability	Legal analysis arguing for holding the World Bank accountable for leakage of Africa's health-sector funds.	5
Pfeiffer, J. (2019)	Africa (multi-country)	Qualitative/Ethnographic	Donor-funded health systems	Audit-driven austerity effects	Audit culture	Critiques how donor 'austerity' audit culture weakens public-sector health systems.	4

Ejughemre, U. (2014)	Sub-Saharan Africa	Review	Donor-funded health systems	Cross-cutting donor effects	Donor coordination	Reviews mixed evidence on whether donor funding strengthens sub-Saharan African health systems.	4
Adhikari, Sharma, Smith *et al.* (2019)	Malawi	Qualitative	Donor-funded (Cashgate context)	Fund misappropriation ('Cashgate')	None assessed (diagnostic)	Examines trust relationships among stakeholders following the Cashgate fund-misuse scandal.	5
Mwisongo & Nabyonga-Orem (2016)	Africa (multi-country)	Policy analysis	Global Health Initiatives	Donor fragmentation	Donor coordination	Examines governance, harmonisation, and alignment of Global Health Initiatives across African countries.	4
Oppong, Fofack & Boakye-Yiadom (2023)	Ghana	Quantitative	National SAI	Healthcare fraud/quality risk	Audit (SAI)	Empirical evidence linking public-sector audit practice to healthcare quality outcomes in Ghana.	5
Martin Hilber, Blake, Bohle *et al.* (2016)	Sub-Saharan Africa (mapping)	Scoping/Mapping review	Maternal/newborn health programs	Cross-cutting accountability gaps	Social accountability	Maps social accountability approaches for maternal/newborn health; effectiveness is highly context-specific.	4
Stierman, Ssengooba & Bennett (2013)	Uganda	Longitudinal/Trend analysis	DAH (multi-donor)	Donor fragmentation	Donor coordination	Longer-term trend analysis of donor alignment and DAH flows to Uganda's health sector.	4
Biesma, Brugha, Harmer *et al.* (2009)	Global (HIV/AIDS focus)	Review	Global Health Initiatives	Cross-cutting institutional effects	Institutional governance	Reviews effects of Global Health Initiatives on recipient-country health systems.	4
Hussmann, K. (2011)	Global (U4/CMI)	Policy analysis (grey lit)	Health sector generally	Cross-cutting institutional corruption	Audit/donor advisory mechanisms	U4 issue paper on addressing health-sector corruption to secure equitable care access.	5

Glynn, E.H. (2022)	Global	Conceptual/Systems review	Health sector generally	Cross-cutting institutional corruption	None assessed (conceptual)	Argues health-sector corruption requires a systems-thinking approach rather than isolated interventions.	3
Bodart, Servais, Mohamed &Schmidt-Ehry (2001)	Burkina Faso	Case study	External health-sector assistance	Cross-cutting donor/reform interaction	Decentralized audit bodies	Examines the influence of health reform and external assistance, including decentralized audit oversight.	4
Hughes, Glassman & Gwenigale (2012)	Liberia	Case study (CGD)	Health Sector Pool Fund	Post-conflict fiduciary risk	Pooled financing mechanism	Case study of an innovative pooled donor financing mechanism during early post-conflict recovery.	4
Anderson & Beresford (2016)	Sierra Leone	Qualitative/Political analysis	Ebola response funds	Fund mismanagement	Audit (SAI findings)	Political analysis of donor multiplicity and Auditor General findings on Ebola fund management.	4
Van Zyl, A. (2014)	South Africa (Eastern Cape)	Case study	CSO/PSAM monitoring	Cross-cutting accountability gaps	Social accountability	Case study of civil society budget monitoring closing the transparency-accountability gap in health.	4
Sridhar, D. (2010)	Global	Policy analysis	DAH generally	Cross-cutting institutional challenges	None assessed (conceptual)	Identifies seven structural challenges in international development assistance for health financing.	3
Sridhar & Tamashiro (2009)	Global	Comparative policy analysis	Global Fund, GAVI	Cross-cutting vertical-fund governance	Institutional governance	Comparative lessons on vertical health-fund governance, drawn for application to education financing.	4
McCoy, Chand & Sridhar (2009)	Global	Quantitative/Descriptive	DAH generally	Budget transparency	Financial management/ transparency	Descriptive analysis of global health funding flows: amounts, sources, and destinations.	3

Mackey & Liang (2012)	Global	Review	Health sector generally	Cross-cutting corruption/fraud	Multiple governance interventions	Reviews strategies for combating healthcare corruption and fraud via improved global health governance.	5
Seppey, Ridde, Touré & Coulibaly (2017)	Mali (Koulikoro)	Qualitative case study	Results-based financing pilot	Reporting/data manipulation risk	Performance-based financing	Assesses sustainability of a donor-funded results-based financing pilot in Mali.	5
Grittner, A.M. (2013)	Africa/Asia/Latin America (review)	Review/Evidence synthesis	Health-sector RBF programs	Reporting/data manipulation risk	Performance-based financing	Synthesizes cross-regional evidence on results-based financing effectiveness in health.	5
Giri, Khatiwada, Shrestha & Chettri (2013)	Nepal	Qualitative	Aid organizations/INGOs	Government oversight capacity gaps	Donor coordination	Examines government perceptions of control over INGO/aid contributions to the health sector.	3
Bakalikwira, Bananuka *et al.* (2017)	Uganda	Quantitative	Public health-care system	Accountability failures	Financial management/ accountability	Persistent accountability failures identified in Uganda's public health-care financing system.	5
Masefield, Msosa & Grugel (2020)	Malawi	Qualitative	Donor-dependent health system	Cross-cutting governance challenges	Institutional governance	Stakeholder perceptions reveal governance challenges specific to donor-dependent health financing.	4
Onwujekwe, Agwu, Orjiakor *et al.* (2019)	Anglophone West Africa	Systematic review	Health systems (aid-linked)	Multiple corruption variants	Multiple governance interventions	Systematic review of corruption variants and the factors sustaining them across West African health systems.	5
Lexchin, Kohler, Gagnon *et al.* (2018)	Global	Policy analysis	Pharma sector generally	Legislative/financial/ ethical corruption	None assessed (diagnostic)	Reviews four areas of pharmaceutical-sector corruption: legislative/regulatory, financial, and ideological/ethical.	3

Orjiakor, Onwujekwe, McKee *et al.* (2023)	Nigeria	Qualitative	Primary health centres	Payroll fraud/absenteeism	None assessed (diagnostic)	Explores local narratives sustaining health-worker absenteeism despite anti-corruption measures.	3
Hafez, R. (2018), World Bank	Nigeria	Grey lit (World Bank)	National health financing system	Budget/financing architecture	None assessed (descriptive)	World Bank assessment of Nigeria's health financing system: resource availability, use, and performance.	2
Maxwell, Bailey, Harvey *et al.* (2012)	Global (humanitarian)	Review	Humanitarian assistance	Cross-cutting corruption in aid delivery	None assessed (diagnostic)	Reviews perceptions, gaps, and challenges in preventing corruption within humanitarian assistance.	3
Rispel, De Jager & Fonn (2016)	South Africa	Quantitative	Provincial health departments (domestic)	Procurement/audit-outcome irregularities	Audit (national/provincial)	Analyzes provincial and national audit outcomes to explore corruption in the South African health sector.	2
Adam & Gunning (2002)	Uganda	Quantitative	Donor performance indicators	Reporting/incentive distortion risk	Performance-based financing (adjacent)	Examines donors' redesigned use of performance indicators in Uganda aid contracts, incl. health-sector support.	4
Huffstetler, Bandara, Bharali *et al.* (2022)	Middle-income countries (scoping)	Scoping review	Donor transitions	Cross-cutting fiscal sustainability risk	Donor coordination	Scoping review of the effects of donor transitions on recipient health systems.	4
Ghana Audit Service (2014)	Ghana	Grey lit (Auditor General report)	Ministry of Health (MDA)	Strategy/oversight gaps	Audit (SAI)	Ghana Auditor General's MDA assessment; 2013 report finds absence of a clear Ministry of Health strategy.	3

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Annex 1C: relevance scoring of included studies			
Author (year)	**Score**	**Label**	**Rationale**
Chang, Rusu & Kohler (2021)	5	Core match	Global fund + fraud in grants + institutional governance -directly on-topic
Kohler & Bowra (2020)	5	Core match	Foundational cross-institutional ACTA review, directly matches RQ1/RQ2
Bowra, Saeed, Gorodensky & Kohler (2022)	4	Strong	ACTA governance mechanism focus; less specific on fiduciary risk modality
Gorodensky, Bowra, Saeed & Kohler (2022)	4	Strong	KII evidence on ACTA; institutional rather than modality-specific
Kavanagh & Chen (2019)	5	Core match	Global Fund + empirical governance outcome- core RQ2 evidence
Pallas & Ruger (2017)	4	Strong	Donor fragmentation framework; foundational but conceptual, not empirical
Moitra, Cogswell, Maddison *et al.* (2021)	5	Core match	DAH + transparency/fragility indicators -core RQ1/RQ2
Griffore, Bowra, Guilcher & Kohler (2023)	5	Core match	Procurement fraud + ACTA mechanisms, COVID-era health aid
Wierzynska, Steingrüber, Oroxom & Bauhoff (2020)	4	Strong	ACTA mechanism recalibration; policy-level, not intervention-evaluated
Mackey, Kohler, Savedoff *et al.* (2016)	3	Background	Conceptual framing piece; useful for Introduction, not core evidence
Brown, Rhodes, Tacheva *et al.* (2023)	4	Strong	Donor coordination challenges; relevant but recent-fund focused, not fiduciary-risk-specific
Kohler, Mackey & Ovtcharenko (2014)	4	Strong	Pharma governance principles; conceptual rather than evaluated intervention
Kohler, Chang Pico, Vian & Mackey (2018)	5	Core match	Specific drug diversion cases across 4 countries- core fiduciary modality
Maponga, Chikwinya, Hove *et al.* (2022)	5	Core match	WHO governance intervention (GGM), evaluated programme- core RQ2
Liang & Mirelman (2014)	5	Core match	DAH fungibility & corruption - core RQ1/RQ2 quantitative evidence
Masaku, Ogol & Moronge (2018)	5	Core match	IFMIS intervention, health ministry, procurement - core RQ2
Wambui & Njuguna (2016)	4	Strong	FMIS evidence, but CSO channel rather than government aid administration
Brown, A.M. (2013)	5	Core match	SAI audit, health-specific, explicit aid waste finding - core RQ1/RQ2
Khan, M.A.K. (2023)	4	Strong	SAI performance audit; medical waste focus is narrower than fiduciary risk generally
Khasiani, Koshima, Mfombouot & Singh (2020)	5	Core match	Budget execution controls, pandemic health spending - core RQ2

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World Health Organization (2019)	5	Core match	ACTA policy guidance, national health systems - core RQ2, grey lit
Prastowo, W.A. (2022)	4	Strong	SAI performance audit of a health programme; single-country case
Vian, T. (2020)	5	Core match	Foundational ACTA framework paper underlying much of Section 3.3
Kohler & Dimancesco (2020)	5	Core match	Pharma procurement + specific ACTA interventions (audits, oversight)
Mackey & Cuomo (2020)	4	Strong	Digital ACTA tools; relevant to Section 3.3 FMIS/digital controls discussion
Naher, Hoque, Hassan, Balabanova *et al.* (2020)	5	Core match	Corruption/governance at frontline delivery, LMIC - core RQ1/RQ3
Gaitonde, Oxman, Okebukola & Rada (2016)	5	Core match	Cochrane systematic review of governance interventions - core RQ2 anchor
Paschke, Dimancesco, Vian et al. (2018)	5	Core match	Transparency/audit measures in pharma systems - core RQ2
Siddiqi, Masud, Nishtar, Peters et al. (2009)	4	Strong	Governance framework; foundational conceptual anchor for RQ3
Wang & Rakner (2005)	5	Core match	SAI accountability + donor aid oversight, exact country matches (Malawi/Uganda/Tanzania)
Wild & Domingo (2010)	5	Core match	Accountability & aid in health sector - directly matches manuscript framing
Gimbel, Chilundo, Kenworthy *et al.* (2018)	4	Strong	Donor audit culture; qualitative critique, less on formal fiduciary risk
Gaye, Y.S. (2020)	5	Core match	Primary SAI audit report, World Bank-funded COVID health project
Neu, Rahaman & Everett (2010)	4	Strong	Donor-auditor accounting dynamics in HIV/AIDS aid networks
Marouf, F.E. (2010)	5	Core match	World Bank health-fund leakage accountability - core RQ1/RQ2
Pfeiffer, J. (2019)	4	Strong	Donor audit culture critique; ethnographic, broader than fiduciary risk alone
Ejughemre, U. (2013)	4	Strong	Review of donor effects on SSA health systems - supports RQ3 moderators
Adhikari, Sharma, Smith *et al.* (2019)	5	Core match	Cashgate scandal - major real fund-misappropriation case, health-aid specific
Mwisongo & Nabyonga-Orem (2016)	4	Strong	GHI governance/harmonisation - supports RQ3 donor-coordination moderator
Oppong, Fofack & Boakye-Yiadom (2023)	5	Core match	SAI + healthcare quality outcomes, Ghana - core RQ2
Martin Hilber, Blake, Bohle **et al.** (2016)	4	Strong	Social accountability mapping - relevant to under-represented RQ2 category
Stierman, Ssengooba & Bennett (2013)	4	Strong	Aid alignment trends; donor-coordination category, Uganda-specific

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Biesma, Brugha, Harmer *et al.* (2009)	4	Strong	GHI effects review; broader than fiduciary-risk-specific evidence
Hussmann, K. (2011)	5	Core match	Foundational U4 policy paper on health-sector corruption - core RQ1/RQ2
Glynn, E.H. (2022)	3	Background	Conceptual systems-thinking framing; not aid-specific evidence
Bodart, Servais, Mohamed & Schmidt-Ehry (2001)	4	Strong	Health reform + external assistance + decentralized audit, Burkina Faso
Hughes, Glassman & Gwenigale (2012)	4	Strong	Pooled donor financing case study; relevant to RQ2 financial mechanisms
Anderson & Beresford (2018)	4	Strong	Donor multiplicity + fund management findings, Ebola response
Van Zyl, A. (2014)	4	Strong	Social accountability case study - fills an under-represented RQ2 category
Sridhar, D. (2010)	3	Background	Broad DAH challenges essay; useful context, not core evidence
Sridhar & Tamashiro (2009)	4	Strong	Vertical fund governance lessons (Global Fund, GAVI) - RQ2 relevant
McCoy, Chand & Sridhar (2009)	3	Background	Descriptive funding-flow analysis; financing context rather than fiduciary evidence
Mackey & Liang (2012)	5	Core match	Review of governance strategies against healthcare corruption/fraud - core RQ2
Seppey, Ridde, Touré & Coulibaly (2017)	5	Core match	RBF pilot sustainability, Mali - core PBF category (RQ2)
Grittner, A.M. (2013)	5	Core match	RBF evidence synthesis - core PBF category (RQ2)
Giri, Khatiwada, Shrestha & Chettri (2013)	3	Background	Government/INGO oversight perceptions; donor coordination, less fiduciary-specific
Bakalikwira, Bananuka *et al.* (2017)	5	Core match	Accountability failures, public health financing, Uganda - core RQ1/RQ2
Masefield, Msosa & Grugel (2020)	4	Strong	Governance challenges in donor-dependent system; qualitative, less modality-specific
Onwujekwe, Agwu, Orjiakor *et al.* (2019)	5	Core match	Systematic review of corruption variants, West Africa health systems - core RQ1
Lexchin, Kohler, Gagnon *et al.* (2018)	3	Background	Pharma corruption typology; aid-specificity not yet confirmed
Orjiakor, Onwujekwe, McKee *et al.* (2023)	3	Background	Payroll/absenteeism typology; domestic focus, ODA linkage unconfirmed
Hafez, R. (2018), World Bank	2	Peripheral	Financing architecture description; governance/fiduciary content unconfirmed
Maxwell, Bailey, Harvey *et al.* (2012)	3	Background	Humanitarian corruption; adjacent to your explicit exclusion criterion
Rispel, De Jager & Fonn (2016)	2	Peripheral	Domestic South African audit outcomes; ODA component unconfirmed
Adam & Gunning (2002)	4	Strong	Aid performance indicators, Uganda - PBF-adjacent, aid-specific

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Huffstetler, Bandara, Bharali *et al.* (2022)	4	Strong	Donor transitions scoping review - donor-coordination category
Ghana Audit Service (2014)	3	Background	Ghana Auditor General MDA report; health mention is brief, not the primary focus
5- Core match: hits all three specific fiduciary risk modality, aid/ODA-specific context, and an evaluated/proposed governance intervention; 4- Strong: hits two of the three (often conceptual/foundational rather than an evaluated intervention); 3- Background: relevant conceptual or context piece; useful for Introduction/Discussion, not core evidence; 2- Peripheral: touches the topic only indirectly, or aid-linkage/governance content not yet confirmed; 1-Weak/borderline: better suited as a background citation than an included study			