

Clinton Health Access Initiative, Inc. (CHAI) 990 Filing Statement

Today (November 16th, 2015) CHAI filed its 2014 990 form, along with refiling of the CHAI 2012 and 2013 990s. The 2012 and 2013 updates correct minor immaterial errors made to the original filings. The refiling of documents was completed in the name of greater transparency and has no impact on the bottom line.

The following is a list of updates made to the 2012 and 2013 990 Forms:

1. A transposition error resulted in Part VIII lines 1e and 1f, governmental and non-governmental (all other) income. The two lines are transposed on the original filings with the governmental income being stated in the non-governmental income line and vice versa. We have corrected this transposition error and it does not impact the total income figure. In addition, we have reclassified two donors as follows:
 - a. CHAI received \$89,880 and \$178,162 in 2012 and 2013, respectively, in funds from the UN Foundation. In the original filing, this donation is listed as a governmental source of income (same section as noted above). In fact, the UN Foundation is a private foundation associated with the UN, not a UN agency and so the contribution should be stated as a non-governmental contribution. This correction has been made and does not impact the bottom line or any tax considerations.
 - b. In 2013 CHAI received \$4,897,270 in funds from JTA International, a private Australian Foundation. The funds were listed as a government grant (same section as noted above), as the funds originated from Australian Agency for International Development. However, CHAI was a subcontractor to this private organization, so these funds should be listed as non-governmental contributions. This correction has been made and does not impact the bottom line or any tax considerations.
2. In 2012 CHAI changed its accounting methodology for the UNITAID commodities grant. Prior to 2012, any assets (cash) held to purchase commodities at the end of the year was classified as deferred revenue. In 2012, assets held for commodities were classified as other liabilities. In conjunction with our tax advisors, for prior year balances on our 2012 990 Part X lines 19 and 25, CHAI has reclassified the assets held for commodities from deferred revenue to other liabilities. This is a balance sheet entry and the reclassification has no impact on the substance of our 990 filing.
3. CHAI has related entities in Kenya, Lesotho, Nigeria, South Africa, Swaziland, Uganda and the UK. To be consistent with the methodology used on the 2014 return, we have adjusted Schedule R, Part I on the 2012 and 2013 returns to list these entities. This has no impact on the substance of our 990 filing.
4. Part VI Section C question 18 was updated on the 2012 and 2013 returns to confirm that CHAI's 990 and financial statements are available on the CHAI website and another's website (BHCC Fnd). This is just informational and has no impact on the substance of our 990 filing.
5. While total salaries and benefits are correctly recorded, we have reclassified some

salaries and benefits from Part IX line 5 (primarily executive salaries) to Part IX lines 7, 8 and 9 on the 2012 and 2013 returns. There is no impact on our bottom line. In addition, we have corrected two benefit amounts in Part VII column F for row 16 and 17 and Schedule J for the same individuals. There is no impact on our bottom line.

6. Minor grammatical errors were corrected on both the 2012 and 2013 return. They have no impact on the substance of our 990 filing.
7. CHAI has updated three of the schedules on the 2012 and 2013 returns based on new information provided to CHAI by the Clinton Foundation.
 - a. Schedule R with related party information
 - b. Part VII Line 1
 - c. Schedule J Part 2

These updates have no impact on the substance of CHAI's 990 filing.