

Recoveries Report

Period ended 31 December 2021

47th Board Meeting

GF/B47/19

10-11-12 May 2022, Geneva / Virtual

Board Information

Purpose of the paper: This report is provided to the Board 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 31 December 2021, as well as recoverable amounts identified in the due course of grant management operations as at 31 December 2021. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

Executive Summary

Context

This information paper provides a report on the status and trends of non-compliant expenditures and recoveries for the period ended 31 December 2021.

The Global Fund maintains a zero-tolerance approach to fraud and corruption. Where irregularities or misuse have materialized, swift and appropriate action is taken to address the underlying weaknesses and seek recoveries as appropriate.

Input Sought & Received

This is an information paper and there are no specific actions required for the Board, Board Committees, Secretariat and OIG.

Questions this paper addresses & Conclusion

Oversight of recoverable amounts (OIG & non-OIG) as at 31 December 2021 and historical background

OIG Recoverable Balance - The total outstanding OIG recoverable balance at 31 December 2021 is US\$ 3.3 million (2020 – US\$ 1 million), net of commitments to repay. The OIG recoverable amounts of US\$ 1 million reported at 31 December 2020 were either fully recovered or commitments to repay have already been entered into. In 2021, the increase in OIG recoverable balance is mainly driven by new cases, namely US\$ 3.1 million for Nigeria, in relation to the Chemonics case. The total outstanding OIG recoverable balance, net of written commitments to repay, demonstrates resolution of 99% of the aggregate recoverable amount since the inception of the recoveries process.

Non-OIG Recoverable Balance – At 31 December 2021, the non-OIG recoverable balance, net of written commitments to repay, stands at US\$ 17.1 million, representing a drop of US\$ 3.2 million compared to the 31 December 2020 net recoverable balances of US\$ 20.3 million. The drop in the net recoverable amount in 2021 is mainly driven by both an increase in the actual cash refunds as well as an increase in the written commitments to repay, which demonstrates better turnaround of cases from a net recovery perspective.

Recovery outlook & process improvement

The outbreak of the COVID-19 pandemic since the second quarter of 2020 caused disruptions of economic activities with a negative impact on the economic situation of implementing countries. At the same time, the Global Fund substantially scaled up New Funding Model (NFM) 3 investments and embarked on COVID-19 financing in the context of an emergency environment. The change in operating environment gives rise to the enhanced inherent risk of incentive for fraud and misuse of resources at country implementer level, bearing in mind disruptions impacting the effectiveness of assurance functions. With the expected increase in recoverables and hence greater use of the recovery

process for resolution of recovery cases, improvements on the recovery management process are currently underway.

Report

Introduction

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 a result of various compliance issues and on the Secretariat's efforts to seek refunds from implementers 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.
4. Table 1 presents the detailed country-by-country data for OIG-reported open cases as of 31 December 2021.
5. Table 2 presents a summary of recoverable amounts identified in the due course of grant management as of 31 December 2021 for non-OIG open cases.
6. Table 3 presents a summary of OIG audit and investigation reports as of 31 December 2021 in which supporting documentation at the time of the reports was deemed insufficient to arrive at final recoverable amounts and follow-up work is still ongoing to determine such amounts.
7. 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 instance, estimated credit losses, impairment, and revaluation gains on foreign exchange are not captured in this report. Also, the OIG may release an investigation or audit 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

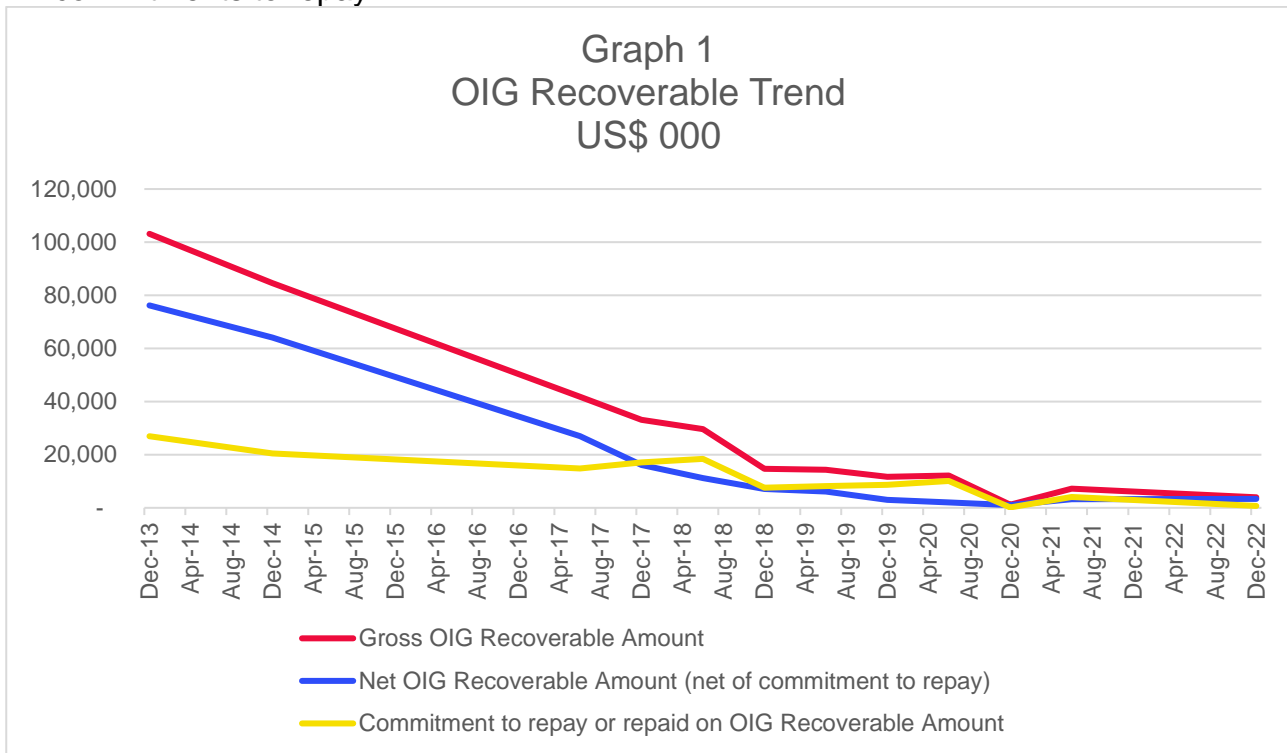
by the Recoveries Committee and approval by the Executive Director. It should be noted that the financial statements reporting on losses and recoveries uses the exact same underlying data as that presented within the tables below, and that a formal reconciliation process is implemented and validated.

Current Status

Oversight of OIG recoverable amounts at 31 December 2021

8. 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.
9. With respect to open OIG investigation reports, 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.
10. 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 for the Recoveries Committee's review and subsequent recommendation to the Executive Director for approval.
11. The total outstanding OIG recoverable balance, net of written commitments to repay, increased from US\$ 1 million at 31 December 2020 to US\$ 3.3 million at 31 December 2021. Of note that the US\$ 3.3m mainly relates to new OIG recoverable amounts for the supplier Chemonics in relation to Nigeria grants for which the amounts were determined by the Executive Director following recommendations of the Recoveries Committee in May 2021, and for which demand letters were issued in June 2021. Therefore, the previous OIG recoverable amount of US\$ 1 million reported at 31 December 2020 were resolved through repayments and commitments to repay.
12. At 31 December 2021, written commitments to repay for open OIG recovery cases amount to US\$ 0.7 million and relate to: (i) Sierra Leone for US\$ 0.6 million; and (ii) US\$ 0.1 million for Central African Republic. Compared to the previous period at 31 December 2020, the written commitment to repay for Sierra Leone is new and was finalized in 2021. Despite occasional delays in transferring funds as per a country's contractual obligations to the Global Fund, it is unusual for repayments not to be received. Nonetheless, it should be noted that there is still residual credit risk until such time as the amounts due are fully settled.

13. Graph 1 below illustrates the evolution of the total gross amount deemed recoverable (OIG Cases), the net recoverable outstanding amounts, and the evolution of commitments to repay.



14. Turnaround times for new cases continue to improve compared to ‘legacy’ cases, i.e., pre-2014. For instance, cash recovery in 2021 for OIG cases stands at US\$ 1.1 million, which is an improvement to collection for the similar comparative period at 31 December 2020 US\$ 0.8 million.

Oversight of non - OIG recoverable amounts at 31 December 2021

15. Non-OIG recoverable amount data is collected each quarter from Country Teams and offers a snapshot of a rolling total. If 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.

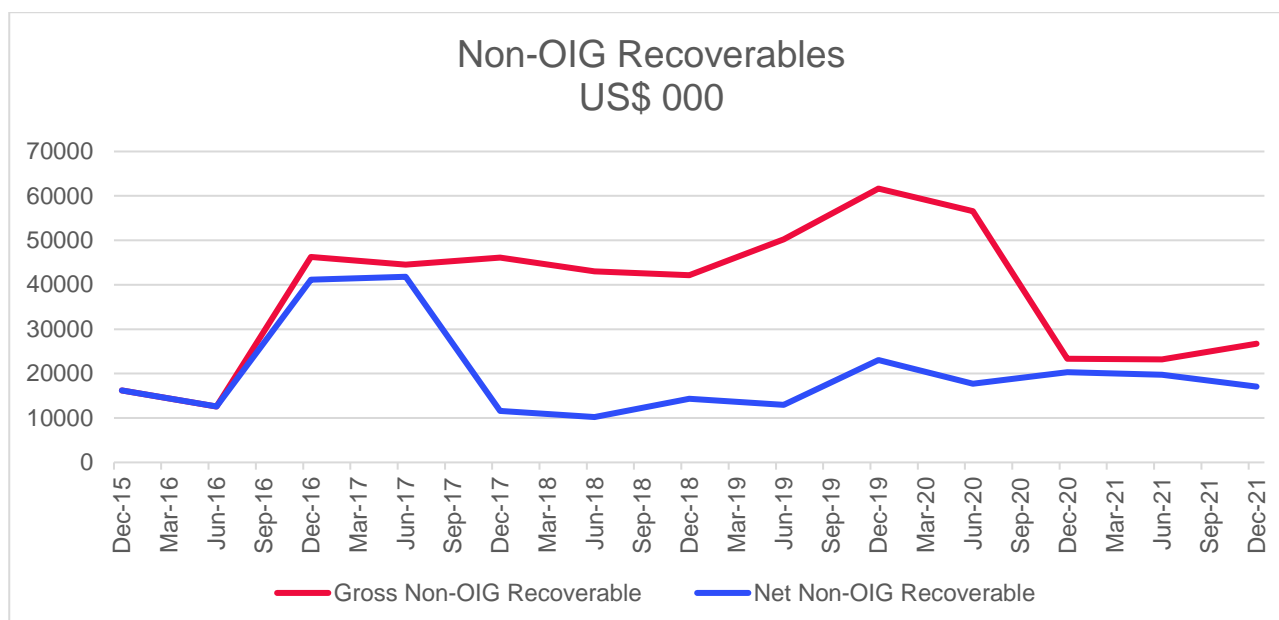
16. As of 31 December 2021, the non-OIG aggregate outstanding balance, net of written commitments to repay, amounted to US\$ 17.1 million (US\$ 20.3 million at 31 December 2020).

17. There are six countries that account for approximately US\$ 12.9 million or 76% of the total net outstanding amount due, as follows:

	COUNTRY	US\$
1	Guinea	4,866,904
2	Tanzania	3,062,068
3	Mozambique	2,154,337
4	Chad	1,022,848
5	Pakistan	940,504

6	Cameroon	863,984
		12,910,645
	% of Total Non-OIG recoverable	76%

18. The graph below illustrates the evolution of the total gross amount deemed recoverable (all non-OIG cases) and the net recoverable outstanding amounts for the previous six years.



19. Since December 2020, the trend depicts an increase in gross recoverable amounts (+ US\$ 3.4 million in 2021) to reach US\$ 27 million at 31 December 2021. On the other hand, there is an inverse trend for net recoverable amounts (- US\$ 3.2 million in 2021) reaching US\$ 17.1 million at 31 December 2021. The inverse trend for the net recoverable amount being mainly explained by higher level of written commitments to repay in 2021 (US\$ 9.6 million in 2021 compared to US\$ 3.1 million in 2020). This is driven by two material recovery cases for Mozambique and Democratic Republic of Congo for which net commitment to repay of US\$ 5.9 million was finalized.

Write Offs in 2021

20. The Recoveries Committee approved seven cases of write offs for fairly small amounts across multiple grants (all non-OIG) during the reporting period from January to December 2021 for a total of US\$ 266,806 after having considered that: (i) it was impracticable to recover the amounts; (ii) all other forms of recovery and leverage were extinguished; and in some cases where the potential costs of recovery would outweigh the recoverable amount.

2 :1 Allocation Reduction

21. The year ended 31 December 2021 saw six applications for a 2-for-1 allocation reduction for a total amount of US\$ 11,058,320 (original recoverable amount of US\$ 5,529,160)

which the Executive Director has approved following recommendations of the Recoveries Committee, on the basis that: (i) the recoverable amounts were long outstanding; (ii) all other forms of recovery and leverage were extinguished; (iii) a write-off was not considered appropriate; and (iv) the impact of a 2-for-1 allocation reduction would not have substantial programmatic disruptions. **Of note that the 2-for-1 allocation reduction all related to non-OIG recoverable cases.**

22. 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 year ended 31 December 2021 are described in the following paragraphs.

23. Ghana (non-OIG)

The 2-for-1 allocation reduction of US\$ 5,001,194 was approved in relation to recoverable amounts of US\$ 2,500,597 for: ineligible tax expenses incurred; ineligible grant expenditures; and outstanding balances on the Ghana Central Medical Store Fire Agreement. As these relate to long outstanding recoverable amounts for which all possible avenues of recoveries were exhausted, the 2-for-1 allocation reduction was approved and applied to the 2020-2022 allocation.

24. Chad (non-OIG)

The 2 to 1 allocation reduction of US\$ 4,754,456 relate to recoverable amounts of US\$ 2,377,228 dating back to NFM 1 and previous periods Because these were long outstanding recoverable amounts and all avenues of recoveries were exhausted, while taking into account the change in PRs, the 2-for-1 allocation reduction from the 2020-2022 allocation was approved.

25. Thailand (non-OIG)

The 2 to 1 allocation reduction of US\$ 813,070 was approved in relation to ineligible VAT payments of US\$ 406,535 for the period from 2015 to 2017 and implemented by the Department of Disease Control (PR), a continuing PR. The PR, who is a government agency, is not VAT exempt as confirmed by the department of revenue and indicated they will not reimburse the ineligible amounts. The CT has extinguished all possible channels of recovery and in this context, a 2 to 1 allocation reduction from the 2020 - 2022 allocation was approved as a last resort measure.

26. Nepal (non-OIG)

The 2 to 1 allocation reduction of US\$ 412,128 relate to recoverable amounts of US\$ 206,064 for non-compliant expenditures and unrefunded cash balances dating back to 2015 when three grants with the Government of Nepal ended. Because these were long outstanding recoverable amounts and all avenues of recoveries were exhausted, while taking into account the change in PR, the 2 to 1 allocation reduction from the 2020-2022 allocation was approved and applied.

27. Tajikistan (Non-OIG)

The 2 to 1 allocation reduction of US\$ 72,430 was approved in relation to recoverable amounts dating back to 2018 for an amount of US\$ 36,215, where the PR failed to reimburse the Global Fund after all reasonable avenues for recovery were exhausted. As there was going to be a change in the PR, the 2 to 1 allocation reduction was applied to the next 2020-2022 TB allocation cycle as a last resort measure.

28. Albania (Non-OIG)

The 2 to 1 allocation reduction of US\$ 5,042 was approved in relation to recoverable amounts of US\$ 2,521 and was in relation to a previous implementation period from 1 January 2017 to 31 December 2019 and arose from a previous SR which has been replaced. All forms of attempts to recoveries were extinguished and the 2 to 1 allocation reduction from the next 2020-2022 implementation period was approved as a last resort measure.

Recovery outlook & process improvement

29. While significant progress was achieved over the past years on recovery management process, the evolving environment in which The Global Fund operates now requires an adaptation of the process to address the evolution of the following identified risks, some of which are material in nature:

- a. The outbreak of the Covid pandemic since the second quarter of 2020 has caused disruptions of economic activities with a negative impact on the economic situation of implementing countries of Global Fund grants. The resulting assurance mechanism function have been impacted because of the pandemic giving way for the increased inherent risk of incentive for fraud and misuse of grant funds.
- b. Significant scale up of NFM 3 investments compared to NFM 2 cycle. The increase in funding from the Global Fund to implementers in the challenging economic environment comes with the potential risks of fraud and ineligible expenditure at implementer and service provider level, along with an expected increase in the number of transactions in areas such as procurement, training, supervision and travel related costs more specifically where high level of assurance is difficult to achieve
- c. With the Global Fund having already embarked on an ambitious Covid 19 funding program with US\$ 3.2 billion of approved awards in 2021, the risk of misuse of funds, ineligible expenditure becomes even more relevant as the nature of C19RM funding and investments are in many aspects different in nature from the normal HTM and RSSH funding. As a result, greater use of the recovery management process is likely with the expected increase in potential recoverables.

Improvement to the recovery management process

For all the above reasons, it was imperative to adapt the recoveries management process and leverage it to proactively identify early warning signs that can prevent the

occurrence of recoverables. The improvements started back in 2020 and has now reached an advanced stage.

The process improvements aim to mitigate the above-mentioned risks while taking into account the evolving operating environment of the Global Fund. The main process improvements comprise of the following key milestones:

- a. The new OPN, RACI & Procedures on recoveries management process was approved by EGMC on 22 December 2021, and is due for formal roll out and application starting May 2022. This new OPN is an update from the old 2017 OPN on recoveries and sets out the responsibility and accountability framework as well as clearly defined timelines at every stage of the recovery management process, which will enhance timely identification, monitoring, exception reporting and resolution of recovery cases.
- b. Intermediate systems improvement to align to the new OPN and to introduce tracking and follow-up mechanisms to monitor timeliness of issue of demand letters and report non-compliances through aged listing reports are currently under development and expected to be ready for roll out in May 2022.
- c. Introduction of an end-to-end systems-based recoveries that aims to captures all the stages of the recovery process under one roof with minimal “offline” intervention. This will enhance timely recording, monitoring, follow-up, exception reporting and resolution of recovery cases. The objective of the end-to-end process is to also allow more efficient use of available data on recoveries for analytics, determining trends on recoveries and nature of recoveries and provide early warning signals on specific risks related to recoveries which will enable timely action to be taken. The end-to-end systems-based recoveries process is currently under development phase now that the design has been approved.
- d. In addition, a formal process was introduced in 2021 where the Recoveries Committee makes recommendations to include recovery related grant conditions in the grant agreements for new funding approval of grants which comes for GAC approval, the objective being to have the Principal Recipients formally acknowledging outstanding recoveries and committing to repay. This has led to an increase in written commitments to repay in 2021- US\$ 10.3 million (US\$ 3.2 million at 31 December 2020) for both OIG & Non – OIG recoverable amounts.

Table 1: Recoveries Committee OIG cases with outstanding recoverable amounts as of 31 December 2021

Row Labels	Sum of Expenditures_compromised_USD_Equ_c	Sum of Unsupported_Expenditures_USD_Equ_c	Sum of Expenditure_outside_scope_USD_Equ_c	Sum of Expenditures relating to other types of non-compliance or mismanagement of grant funds (USD equ)	Sum of Uncategorized Expenditures (USD equ)	Sum of Management Adjustments (USD Equ)	Sum of Gross Recoverable Amount (USD Equ)	Sum of Written off (USD Equ)	Sum of Allocation reduction (USD Equ)	Sum of Recovered (USD Equ)	Sum of Net Amount still to Recover (USD Equ)	Sum of Commitment to repay (USD Equ)	Sum of Net After Commitments (USD Equ)
⊖ CT Central African Republic	-	861,599	-	-	-	-	861,599	-	-	715,492	146,107	146,107	-
CAF-708-G05-HP03	-	861,599	-	-	-	-	861,599	-	-	715,492	146,107	146,107	-
CAF-M-WVIP01	-	-	-	-	-	-	-	-	-	-	-	-	-
⊖ CT Malawi	70,572	9,924	-	-	-	-	80,496	-	-	-	80,496	-	80,496
MWI-C-AAPO2	70,572	9,924	-	-	-	-	80,496	-	-	-	80,496	-	80,496
⊖ CT Namibia	93,315	-	-	-	-	-	93,315	-	-	-	93,315	-	93,315
NAM-M-MOHP01	93,315	-	-	-	-	-	93,315	-	-	-	93,315	-	93,315
⊖ CT Nigeria	3,155,515	-	-	-	-	-	3,155,515	-	-	-	3,155,515	-	3,155,515
NGA-C-LSMOHP01	84,656	-	-	-	-	-	84,656	-	-	-	84,656	-	84,656
NGA-H-FHI360P01	2,851,759	-	-	-	-	-	2,851,759	-	-	-	2,851,759	-	2,851,759
NGA-H-FHI360P02	219,100	-	-	-	-	-	219,100	-	-	-	219,100	-	219,100
⊖ CT Sierra Leone	946,726	-	-	-	-	-	946,726	-	-	401,368	545,358	545,358	-
SLE-H-NASPO3	704,887	-	-	-	-	-	704,887	-	-	274,247	430,640	430,640	-
SLE-Z-MOHSP01	241,839	-	-	-	-	-	241,839	-	-	127,121	114,719	114,719	-
Grand Total	4,266,128	871,523	-	-	-	-	5,137,651	-	-	1,116,860	4,020,791	691,465	3,329,326

Table 2: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 2021

Row Labels	Sum of Expenditures_compromised_USD_Eq_c	Sum of Unsupported_Expenditures_USD_Eq_c	Sum of Expenditure_outside_scope_USD_Eq_c	Sum of Expenditures relating to other types of non-compliance or mismanagement of grant funds (USD equ)	Sum of Uncategorised Expenditures (USD equ)	Sum of Management Adjustments (USD Equ)	Sum of Gross Recoverable Amount (USD Equ)	Sum of Written off (USD Equ)	Sum of Allocation reduction (USD Equ)	Sum of Recovered (USD Equ)	Sum of Net Amount still to Recover (USD Equ)	Sum of Commitment to repay (USD Equ)	Sum of Net After Commitments (USD Equ)
⊖ CT Afghanistan	-	80,099	-	-	-	-	80,099	-	-	-	80,099	-	80,099
AFG-708-G04-HP02	-	80,099	-	-	-	-	80,099	-	-	-	80,099	-	80,099
⊖ CT Benin	22,614	5,815	-	-	-	-	28,429	-	-	-	28,429	-	28,429
BEN-M-PNLPP02	22,614	-	-	-	-	-	22,614	-	-	-	22,614	-	22,614
BEN-S-CNLS-TPP01	-	5,815	-	-	-	-	5,815	-	-	-	5,815	-	5,815
⊖ CT Burundi	30,199	171,633	-	59,081	-	-	260,913	-	-	-	260,913	-	260,913
BDI-H-PNLSP01	30,199	46,430	-	48,548	-	-	125,177	-	-	-	125,177	-	125,177
BDI-M-SEPCNLSP01	-	32,618	-	-	-	-	32,618	-	-	-	32,618	-	32,618
BDI-T-PNILTP01	-	-	-	10,533	-	-	10,533	-	-	-	10,533	-	10,533
BRN-809-G07-HP02	-	77,076	-	-	-	-	77,076	-	-	-	77,076	-	77,076
BRN-813-G11-HP01	-	15,509	-	-	-	-	15,509	-	-	-	15,509	-	15,509
⊖ CT Cameroon	-	-	-	863,984	-	-	863,984	-	-	-	863,984	-	863,984
CMR-M-MOHP01	-	-	-	863,984	-	-	863,984	-	-	-	863,984	-	863,984
CMR-M-MOHP02	-	-	-	-	-	-	-	-	-	-	-	-	-
⊖ CT Central African Republic	-	111,253	-	-	-	-	111,253	-	-	-	111,253	111,253	-
CAF-708-G05-HP03	-	111,253	-	-	-	-	111,253	-	-	-	111,253	111,253	-
⊖ CT Chad	-	1,466,600	176,833	31,610	-	-	1,675,043	-	-	38,418	1,636,625	613,778	1,022,848
TCD-810-G04-HP01	-	-	176,833	31,610	-	-	208,443	-	-	28,843	179,600	179,600	-
TCD-810-G05-HP02	-	1,466,600	-	-	-	-	1,466,600	-	-	9,574	1,457,026	434,178	1,022,848
TCD-810-G07-TP02	-	-	-	-	-	-	-	-	-	-	-	-	-
TCD-T13-G09-MP01	-	-	-	-	-	-	-	-	-	-	-	-	-
⊖ CT Comoros	-	-	-	5,676	-	-	5,676	-	-	-	5,676	-	5,676
COM-810-G03-MP02	-	-	-	5,676	-	-	5,676	-	-	-	5,676	-	5,676
⊖ CT Congo (Democratic Republic)	-	3,077,683	2,166,514	534,551	-	-	5,778,748	-	-	1,584,842	4,193,906	3,697,963	495,944
COD-H-MOHP02	-	434,894	76,173	514,107	-	-	1,025,174	-	-	-	1,025,174	529,230	495,944
COD-H-MOHP03	-	-	-	-	-	-	-	-	-	-	-	-	-
COD-M-MOHP02	-	2,523,196	247,439	-	-	-	2,770,635	-	-	-	2,770,635	2,770,635	-
COD-M-MOHP03	-	-	1,779,209	-	-	-	1,779,209	-	-	1,584,842	194,367	194,367	(0)
COD-T-MOHP02	-	119,594	63,693	20,444	-	-	203,731	-	-	-	203,731	203,731	-
⊖ CT Côte d'Ivoire	-	41,679	-	2,621	-	-	44,300	-	-	-	44,300	-	44,300
CIV-H-MOHP01	-	-	-	2,621	-	-	2,621	-	-	-	2,621	-	2,621
CIV-M-MOHP01	-	41,679	-	-	-	-	41,679	-	-	-	41,679	-	41,679

Table 2: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 2021

Row Labels	Sum of Expenditures_compromised_USD_Equ_c	Sum of Unsupported_Expenditures_USD_Equ_c	Sum of Expenditure_outside_scope_USD_Equ_c	Sum of Expenditures relating to other types of non-compliance or mismanagement of grant funds (USD equ)	Sum of Uncategorised Expenditures (USD equ)	Sum of Management Adjustments (USD Equ)	Sum of Gross Recoverable Amount (USD Equ)	Sum of Written off (USD Equ)	Sum of Allocation reduction (USD Equ)	Sum of Recovered (USD Equ)	Sum of Net Amount still to Recover (USD Equ)	Sum of Commitment to repay (USD Equ)	Sum of Net After Commitments (USD Equ)
⊖ CT Ethiopia	-	52,822	1,542	9,815	-	321	63,858	-	-	7,829	56,030	4,375	51,654
ETH-H-HAPCOP01	-	1,167	1,221	9,815	-	-	12,204	-	-	7,829	4,375	4,375	-
ETH-H-HAPCOP02	-	36,569	-	-	-	-	36,569	-	-	-	36,569	-	36,569
ETH-M-FMOHP01	-	881	-	-	-	-	881	-	-	-	881	-	881
ETH-S-FMOHP02	-	7,663	321	-	-	321	7,663	-	-	-	7,663	-	7,663
ETH-T-FMOHP03	-	6,541	-	-	-	-	6,541	-	-	-	6,541	-	6,541
⊖ CT Fiji	-	139,143	-	-	-	-	139,143	-	-	79,466	59,677	268	59,409
FJI-T-MHMSP03	-	139,143	-	-	-	-	139,143	-	-	79,466	59,677	268	59,409
⊖ CT Guinea	-	255,624	-	4,713,625	-	-	4,969,249	-	-	102,345	4,866,904	-	4,866,904
GIN-C-PLANP01	-	-	-	583	-	-	583	-	-	-	583	-	583
GIN-H-CNLSPO2	-	-	-	4,713,042	-	-	4,713,042	-	-	102,345	4,610,697	-	4,610,697
GIN-H-MOHP01	-	40,206	-	-	-	-	40,206	-	-	-	40,206	-	40,206
GIN-M-CRSP03	-	215,418	-	-	-	-	215,418	-	-	-	215,418	-	215,418
⊖ CT Kenya	-	62,185	-	56,830	-	-	119,015	-	-	-	119,015	-	119,015
KEN-M-TNTP01	-	50,908	-	-	-	-	50,908	-	-	-	50,908	-	50,908
KEN-T-TNTP03	-	5,351	-	-	-	-	5,351	-	-	-	5,351	-	5,351
KEN-T-TNTP04	-	5,926	-	56,830	-	-	62,756	-	-	-	62,756	-	62,756
⊖ CT Lao (Peoples Democratic Republic)	-	4,591	-	-	-	-	4,591	-	-	4,591	-	-	-
LAO-H-GFMOHP03	-	4,591	-	-	-	-	4,591	-	-	4,591	-	-	-
⊖ CT Liberia	55,193	32,394	209,697	307,367	-	-	604,651	-	-	253,585	351,066	317,064	34,002
LBR-810-G07-HP02	-	-	209,697	-	-	-	209,697	-	-	-	209,697	209,697	-
LBR-C-MOHP01	55,193	6,570	-	297,493	-	-	359,255	-	-	253,585	105,670	97,493	8,178
LBR-M-MOHP02	-	18,394	-	-	-	-	18,394	-	-	-	18,394	-	18,394
LBR-M-MOHP03	-	7,430	-	-	-	-	7,430	-	-	-	7,430	-	7,430
LBR-M-MOHP04	-	-	-	9,875	-	-	9,875	-	-	-	9,875	9,875	-
⊖ CT Madagascar	-	99,145	26,812	-	-	-	125,957	-	-	-	125,957	-	125,957
MDG-H-SECNLSP01	-	-	26,812	-	-	-	26,812	-	-	-	26,812	-	26,812
MDG-H-SECNLSP02	-	783	-	-	-	-	783	-	-	-	783	-	783
MDG-M-MOHP01	-	98,362	-	-	-	-	98,362	-	-	-	98,362	-	98,362
⊖ CT Mauritania	-	90,570	-	-	-	-	90,570	-	-	-	90,570	-	90,570
MRT-H-SENLSPO1	-	78,498	-	-	-	-	78,498	-	-	-	78,498	-	78,498
MRT-M-SENLSPO1	-	3,026	-	-	-	-	3,026	-	-	-	3,026	-	3,026
MRT-T-SENLSPO1	-	9,046	-	-	-	-	9,046	-	-	-	9,046	-	9,046

Table 2: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 2021

Row Labels	Sum of Expenditures_compromised_USD_Eq_c	Sum of Unsupported_Expenditures_USD_Eq_c	Sum of Expenditure_outside_scope_USD_Eq_c	Sum of Expenditures relating to other types of non-compliance or mismanagement of grant funds (USD equ)	Sum of Uncategorised Expenditures (USD equ)	Sum of Management Adjustments (USD Equ)	Sum of Gross Recoverable Amount (USD Equ)	Sum of Written off (USD Equ)	Sum of Allocation reduction (USD Equ)	Sum of Recovered (USD Equ)	Sum of Net Amount still to Recover (USD Equ)	Sum of Commitment to repay (USD Equ)	Sum of Net After Commitments (USD Equ)
CT Montenegro	-	361	-	-	-	-	361	-	-	-	361	-	361
MNE-H-MOHP01	-	361	-	481,238	-	-	361	-	-	-	361	-	361
CT Mozambique	-	424,631	20,164	3,879,629	-	-	4,324,424	-	-	-	4,324,424	2,170,087	2,154,337
MOZ-809-G08-SP02	-	203,823	-	481,238	-	-	685,061	-	-	-	685,061	685,061	-
MOZ-C-CCSP01	-	-	-	546,743	-	-	546,743	-	-	-	546,743	-	546,743
MOZ-C-FDCP01	-	-	-	457,076	-	-	457,076	-	-	-	457,076	457,076	-
MOZ-H-FDCP01	-	52,100	20,164	232,246	-	-	304,509	-	-	-	304,509	-	304,509
MOZ-H-MOHP02	-	26,087	-	144,445	-	-	170,532	-	-	-	170,532	-	170,532
MOZ-M-MOHP02	-	90,019	-	115,273	-	-	205,292	-	-	-	205,292	-	205,292
MOZ-M-WVPO1	-	-	-	1,027,950	-	-	1,027,950	-	-	-	1,027,950	1,027,950	-
MOZ-M-WVPO2	-	-	-	446,454	-	-	446,454	-	-	-	446,454	-	446,454
MOZ-T-MOHP01	-	33,268	-	342,639	-	-	375,907	-	-	-	375,907	-	375,907
MOZ-T-MOHP02	-	19,334	-	85,567	-	-	104,901	-	-	-	104,901	-	104,901
CT Multicountry CAF ALCO	-	-	-	230,610	-	-	230,610	1,498	-	229,112	-	-	-
QPF-H-ALCOP01	-	-	-	230,610	-	-	230,610	1,498	-	229,112	-	-	-
CT Multicountry HIAF2 ANECCA	-	10,785	-	13,350	-	-	24,135	-	-	13,136	10,999	-	10,999
QPA-H-ANECCAP01	-	10,785	-	13,350	-	-	24,135	-	-	13,136	10,999	-	10,999
CT Multicountry HIAF2 ECSA-HC	-	-	-	24,897	-	-	24,897	-	-	-	24,897	24,897	-
QPA-T-ECSAP01	-	-	-	24,897	-	-	24,897	-	-	-	24,897	24,897	-
CT Multicountry HIAS RAI	-	-	-	23,961	-	-	23,961	-	-	-	23,961	-	23,961
QSE-M-UNOPSP02	-	-	-	13,329	-	-	13,329	-	-	-	13,329	-	13,329
QSE-M-UNOPSP03	-	-	-	10,632	-	-	10,632	-	-	-	10,632	-	10,632
CT Multicountry SEAS IHIVA	-	52,172	-	-	-	-	52,172	52,172	-	-	-	-	-
QSA-H-IHAAPO1	-	52,172	-	-	-	-	52,172	52,172	-	-	-	-	-
CT Multicountry WAF ANCS	-	-	-	397,165	-	-	397,165	5,065	-	392,099	-	-	-
QPF-C-ANCSP01	-	-	-	397,165	-	-	397,165	5,065	-	392,099	-	-	-
CT Myanmar	-	-	-	10,684	-	-	10,684	-	-	-	10,684	-	10,684
MMR-T-UNOPSP03	-	-	-	9,136	-	-	9,136	-	-	-	9,136	-	9,136
MMR-T-UNOPSP04	-	-	-	1,547	-	-	1,547	-	-	-	1,547	-	1,547
CT Namibia	-	31,760	-	-	-	-	31,760	-	-	4,413	27,347	27,347	-
NMB-202-G07-HP02	-	31,760	-	-	-	-	31,760	-	-	4,413	27,347	27,347	-
CT Niger	-	-	17,185	-	-	-	17,185	-	-	-	17,185	-	17,185
NER-M-CRSP02	-	-	17,185	-	-	-	17,185	-	-	-	17,185	-	17,185

Table 2: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 2021

Row Labels	Sum of Expenditures_compromised_USD_Eq_c	Sum of Unsupported_Expenditures_USD_Eq_c	Sum of Expenditure_outside_scope_USD_Eq_c	Sum of Expenditures relating to other types of non-compliance or mismanagement of grant funds (USD equ)	Sum of Uncategorised Expenditures (USD equ)	Sum of Management Adjustments (USD Equ)	Sum of Gross Recoverable Amount (USD Equ)	Sum of Written off (USD Equ)	Sum of Allocation reduction (USD Equ)	Sum of Recovered (USD Equ)	Sum of Net Amount still to Recover (USD Equ)	Sum of Commitment to repay (USD Equ)	Sum of Net After Commitments (USD Equ)
CT Nigeria	-	-	2,112,933	-	-	-	2,112,933	-	-	1,760,778	352,156	352,156	-
NGA-H-NACAP03	-	-	1,907,105	-	-	-	1,907,105	-	-	1,589,254	317,851	317,851	-
NGA-M-NMEPP01	-	-	205,828	-	-	-	205,828	-	-	171,523	34,305	34,305	-
CT Pakistan	-	112,356	1,261,135	35,972	-	-	1,409,463	-	-	465,004	944,459	3,955	940,504
PAK-H-NACPP02	-	-	19,534	-	-	-	19,534	-	-	1,048	18,486	-	18,486
PAK-H-NACPP03	-	-	42,981	-	-	-	42,981	-	-	-	42,981	-	42,981
PAK-M-DOMCP01	-	-	6,994	-	-	-	6,994	-	-	5,815	1,179	-	1,179
PAK-M-DOMCP03	-	-	80,994	-	-	-	80,994	-	-	-	80,994	-	80,994
PAK-T-NTPP01	-	-	58,921	6,258	-	-	65,179	-	-	4,865	60,314	-	60,314
PAK-T-NTPP02	-	-	158,180	-	-	-	158,180	-	-	8,244	149,936	-	149,936
PAK-T-NTPP03	-	34,829	430,136	29,714	-	-	494,679	-	-	935	493,744	-	493,744
PAK-T-TIHP01	-	77,527	463,395	-	-	-	540,922	-	-	444,097	96,825	3,955	92,871
PAK-T-TIHP02	-	-	-	-	-	-	-	-	-	-	-	-	-
CT Serbia	-	2,483	-	-	-	-	2,483	-	-	-	2,483	-	2,483
SRB-H-MOHP01	-	2,483	-	-	-	-	2,483	-	-	-	2,483	-	2,483
CT Sierra Leone	202,886	75,807	109,616	693,174	-	-	1,081,482	-	-	50,112	1,031,370	502,425	528,944
SLE-H-NASP03	-	46,795	-	318,229	-	-	365,024	-	-	50,112	314,911	31,519	283,393
SLE-H-NASP04	-	-	-	20,092	-	-	20,092	-	-	-	20,092	-	20,092
SLE-M-MOHSP02	-	9,053	109,616	-	-	-	118,670	-	-	-	118,670	118,670	-
SLE-Z-MOHSP01	32,450	3,505	-	321,541	-	-	357,496	-	-	-	357,496	352,237	5,259
SLE-Z-MOHSP02	170,436	16,453	-	33,312	-	-	220,200	-	-	-	220,200	-	220,200
CT Sudan	122,714	248,676	-	146,674	-	-	518,064	-	-	-	518,064	-	518,064
SDN-M-MOHP01	-	85,222	-	-	-	-	85,222	-	-	-	85,222	-	85,222
SDN-S-FMOHP01	122,714	163,454	-	146,674	-	-	432,842	-	-	-	432,842	-	432,842
CT Tanzania (United Republic)	-	2,190,107	141,222	1,337,864	-	181,081	3,488,112	-	-	426,044	3,062,068	-	3,062,068
TNZ-405-G06-HP03	-	50,021	-	653,717	-	-	703,738	-	-	270,514	433,224	-	433,224
TZA-C-STCP01	-	-	-	53,671	-	-	53,671	-	-	53,617	54	-	54
TZA-H-MOFFP01	-	-	37,859	410,343	-	-	448,202	-	-	-	448,202	-	448,202
TZA-H-MOFFP02	-	1,235,736	74,657	55,772	-	170,148	1,196,017	-	-	49,337	1,146,680	-	1,146,680
TZA-M-MOFFP03	-	19,829	-	111,786	-	-	131,615	-	-	-	131,615	-	131,615
TZA-M-MOFFP04	-	851,200	-	52,576	-	-	892,843	-	-	52,576	840,267	-	840,267
TZA-T-MOFFP02	-	33,320	28,706	-	-	-	62,026	-	-	-	62,026	-	62,026
CT Thailand	-	-	-	406,535	-	-	406,535	-	-	-	406,535	-	406,535
THA-C-DDCP01	-	-	-	406,535	-	-	406,535	-	-	-	406,535	-	406,535

Table 2: Recoverable amounts identified and submitted to the Recoveries Committee in the ordinary course of grant management operations outstanding as of 31 December 2021

Row Labels	Sum of	Sum of	Sum of	Sum of Expenditures	Sum of Uncategorised Expenditures (USD equ)	Sum of Management Adjustments (USD Equ)	Sum of Gross Recoverable Amount (USD Equ)	Sum of Written off (USD Equ)	Sum of Allocation reduction (USD Equ)	Sum of Recovered (USD Equ)	Sum of Net Amount still to Recover (USD Equ)	Sum of Commitment to repay (USD Equ)	Sum of Net After Commitments (USD Equ)
	Expenditures_compromised_USD_Eq_c	Unsupported_Expenditures_USD_Eq_c	Expenditure_outside_scope_USD_Eq_c	relating to other types of non-compliance or mismanagement of grant funds (USD equ)									
CT Uganda	21,115	607,405	10,924	389,661	-	-	1,029,105	-	-	325,467	703,638	-	703,638
UGA-C-TASOP01	-	692	-	387,663	-	-	388,355	-	-	325,467	62,888	-	62,888
UGA-H-MoFPEDP01	47	9,421	-	-	-	-	9,468	-	-	-	9,468	-	9,468
UGA-H-MoFPEDP02	-	-	-	1,998	-	-	1,998	-	-	-	1,998	-	1,998
UGA-M-MoFPEDP01	-	430,379	-	-	-	-	430,379	-	-	-	430,379	-	430,379
UGA-M-TASOP01	-	1,958	-	-	-	-	1,958	-	-	-	1,958	-	1,958
UGA-M-TASOP02	-	-	10,924	-	-	-	10,924	-	-	-	10,924	-	10,924
UGA-T-MoFPEDP03	21,068	164,955	-	-	-	-	186,023	-	-	-	186,023	-	186,023
CT Ukraine	-	-	-	116,951	-	-	116,951	-	-	-	116,951	-	116,951
UKR-C-AUAP02	-	-	-	95,130	-	-	95,130	-	-	-	95,130	-	95,130
UKR-C-AUNP02	-	-	-	12,738	-	-	12,738	-	-	-	12,738	-	12,738
UKR-C-PHCP02	-	-	-	9,084	-	-	9,084	-	-	-	9,084	-	9,084
CT Viet Nam	-	-	-	128,370	-	-	128,370	-	-	112,246	16,124	16,124	(0)
VNM-H-VAACP04	-	-	-	128,370	-	-	128,370	-	-	112,246	16,124	16,124	(0)
CT Zambia	4,717,660	71,175	29,144	20,226	-	144,089	4,694,116	-	-	2,702,089	1,992,028	1,802,668	189,360
ZAM-H-UNDP01	4,638,025	-	-	-	-	-	4,504,756	-	-	2,702,089	1,802,668	1,802,668	-
ZMB-C-MOHP02	70,938	42,841	29,144	3,674	-	9,670	136,927	-	-	-	136,927	-	136,927
ZMB-M-MOHP02	8,697	28,334	-	16,552	-	1,150	52,433	-	-	-	52,433	-	52,433
CT Zimbabwe	-	331,766	-	-	-	-	314,499	-	-	55,800	258,699	18,600	240,099
ZWE-H-UNDP02	-	240,099	-	-	-	-	240,099	-	-	-	240,099	-	240,099
ZWE-M-MOHCCP02	-	91,667	-	-	-	17,267	74,400	-	-	55,800	18,600	18,600	-
Grand Total	5,172,380	9,850,718	6,283,722	14,440,883	-	342,758	35,404,946	58,735	-	8,607,373	26,738,838	9,662,959	17,075,878

Table 3: OIG audit & investigation reports pending for the Recoveries Committee as of 31 December 2021

This table reconciles and provides supporting explanations for amounts reported by the OIG but which require additional work in order to arrive at a final recoverable amount.

Country	OIG Report Issue Date	OIG Reported Potential Recoverable	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Pakistan	01 April 2021	US\$ 1,171,589	-	US\$ 1,171,589	-	In December 2021, the RC agreed that the Country Team will hold off the issuance of the demand letter pending the ongoing court litigation.

Reclassified amount: The amount of expenditures previously identified as non-compliant that have been reclassified as compliant following further review by the Secretariat in conjunction with the LFA and OIG.

Current recoverable amount: The amount of expenditures previously identified as non-compliant that are confirmed as non-compliant following further review by the Secretariat in conjunction with the LFA and OIG.