

# **Recoveries Report**

## **Period ended 30 June 2023**

### **50<sup>th</sup> Board Meeting**

GF/B50/19

14 – 16 November 2023, Geneva, Switzerland

#### **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 30 June 2023, as well as recoverable amounts identified in the due course of grant management operations as of 30 June 2023. 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 30 June 2023.

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 of 30 June 2023 and historical background

**OIG Recoverable Balance** - The total outstanding OIG recoverable balance as of 30 June 2023 is US\$ 2.4 million (31 December 2022 – US\$ 93 thousand), net of commitments to repay. The increase in the OIG recoverable amount is driven by the release of investigation reports for Kenya (Dec 2022), Liberia (Apr 2022) and Sierra Leone (Dec 2022) and the subsequent release of Demand letters related to these investigations as well as the communication of the Demand Letter related to the Pakistan investigation (Apr 2021). The historical 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** – As of 30 June 2023, the non-OIG recoverable balance, net of written commitments to repay, stands at US\$ 27.3 million (31 December 2022 - US\$ 25.5 million). The increase in the recoverable balance net of commitments as compared to 2022 is mainly resulting from the issuance of new Demand Letters as a result of the improved processes and monitoring of potential recoveries. Main inflows and outflows are presented in the report.

Recovery outlook & process improvement

The significant scale up of the Global Fund investments in Grant Cycle 6 (GC6) and the COVID-19 Response Mechanism (C19RM), combined with a continuing difficult economic situation in the countries where the Global Fund operates increased the inherent risk of incentive for fraud and misuse of resources at country implementer level.

Despite effectively the end of the COVID-19 pandemic since Q2 2022, the operating environment remains volatile, and the Global Fund is adapting assurances to the new risks. As highlighted in previous Recoveries reports, the increase in recoverable amounts is now materializing and with the expected increase of the use of the recovery process for resolution

of recovery cases, improvements on the recovery management process have been implemented, both in terms of processes (new recoveries Operational Policy Notes and Operational Procedures, additional guidance to Country Teams) and systems (enhanced recoveries module, exception tracking).

## Report

### Introduction

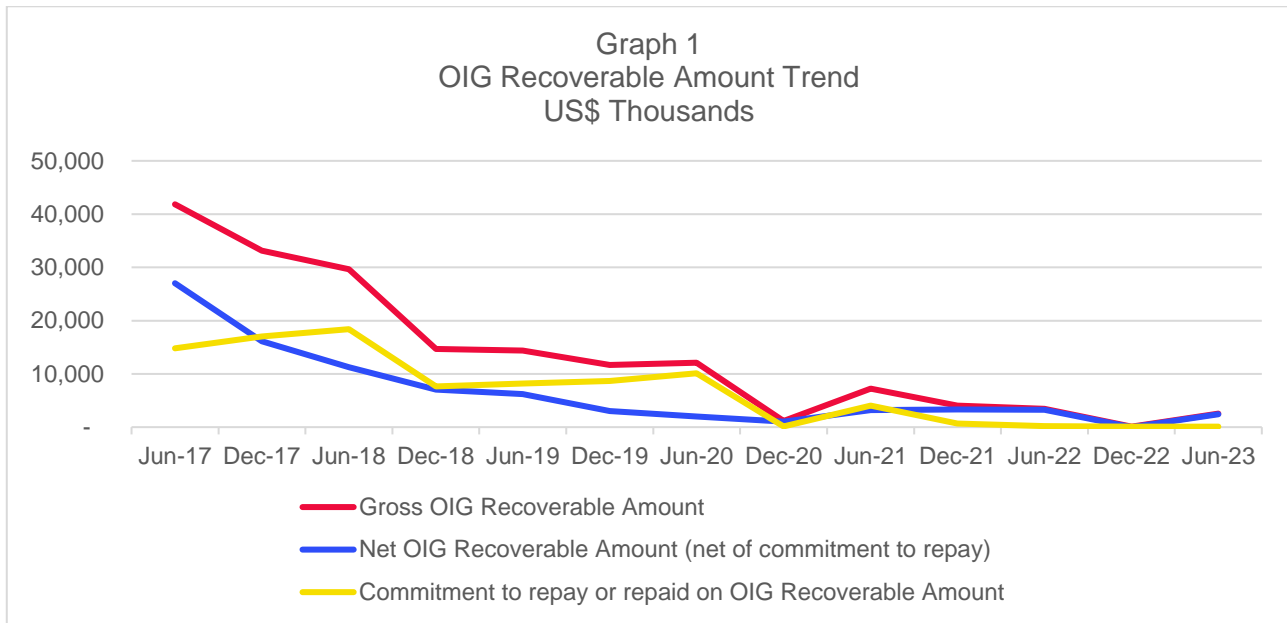
1. The Global Fund is fully committed to the principles of transparency and accountability. To fulfill this commitment, the Global Fund works, through its risk management and assurance processes, to expose irregularities and misuse of resources. Key measures are dedicated towards prevention but where 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 because 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 30 June 2023.
5. Table 2 presents a summary of recoverable amounts identified in the due course of grant management as of 30 June 2023 for non-OIG open cases.
6. Table 3 presents a summary of OIG audit and investigation reports as of 30 June 2023 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 as of 30 June 2023

8. When the OIG publishes audit or investigation reports that include the identification of non-compliant expenditure amounts and Recoveries Agreed Management Actions (AMAs), 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 repayment commitments went up from US\$ 93 thousand as of 31 December 2022 to US\$ 2.4 million as of 30 June 2023. This amount relates to four portfolios, namely Kenya (US\$ 234.5 thousand), Liberia (US\$ 994.9 thousand), Pakistan (US\$ 1.1 million) and Sierra Leone (US\$ 28.6 thousand).
12. The total OIG recoverable balance net of written repayment commitments relates to new Demand Letters issued in the first half of 2023.
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.



**Oversight of non - OIG recoverable amounts as of 30 June 2023**

14. Non-OIG recoverable amount data is collected on an ongoing basis 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.

15. As of 30 June 2023, the non-OIG aggregate outstanding balance, net of written commitments to repay, amounted to US\$ 27.3 million (31 December 2022 - US\$ 25.5 million). The increase in the net amount as compared to last year is a result of the Global Fund Secretariat effort to convert potential recoverable amounts in Demand Letters in a timely manner according to the Global Fund policies. The main movements of the outstanding balance are presented below:

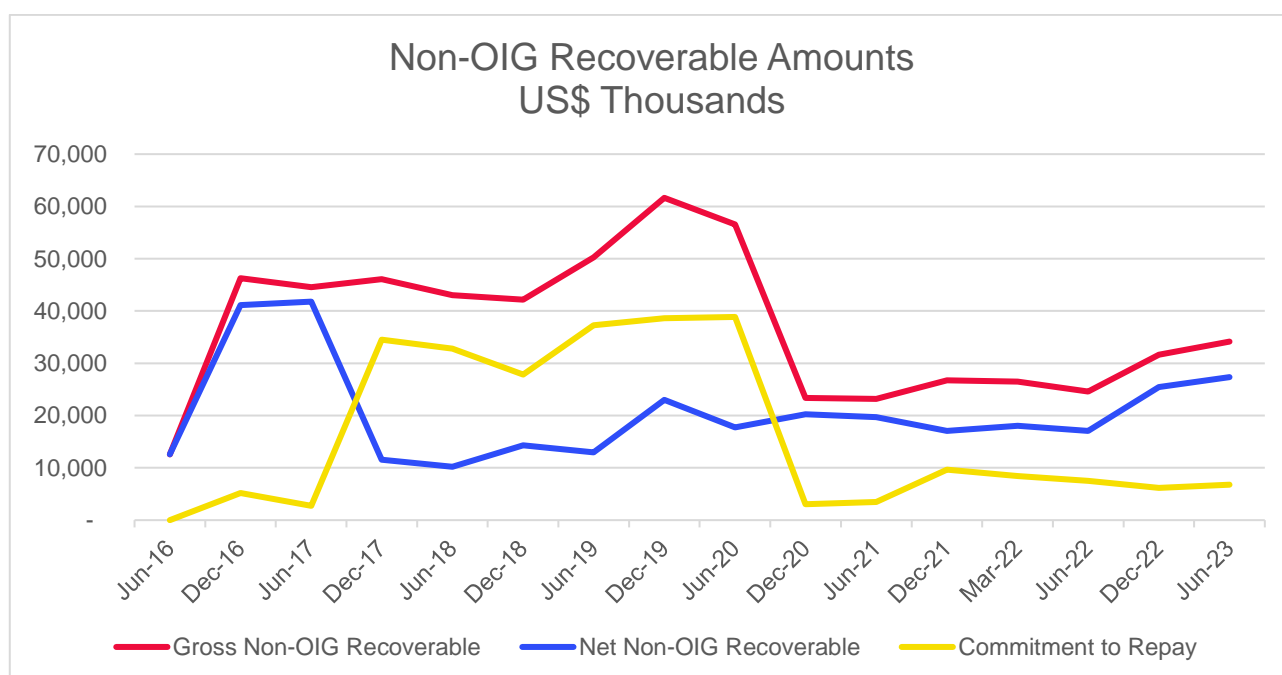
Country	Net after Commitments (US\$) June 23	Net after Commitments (US\$) Dec 22	Variance
Mozambique	887,301	2,710,886	(1,823,586)
Tanzania (United Republic)	1,059,275	2,334,610	(1,275,335)
Nigeria	17,515	1,177,298	(1,159,783)
Indonesia	-	370,285	(370,285)
Haiti	7,664	305,897	(298,233)
Nepal	2,070,149	2,294,042	(223,894)
Liberia	943,555	696,455	247,100
Congo (Democratic Republic)	1,121,086	504,170	616,916
Kenya	1,132,978	409,836	723,143
Burkina Faso	2,336,222	-	2,336,222
Ethiopia	3,165,385	25,995	3,139,390

16. Twelve countries account for approximately US\$ 21.8 million or 80% of the total net outstanding amount due, as follows:

Country	Net after Commitments (US\$) June 23
Guinea	4,613,375
Ethiopia	3,165,385
Burkina Faso	2,336,222
Nepal	2,070,149
Madagascar	1,410,093
Pakistan	1,336,607
Senegal	1,307,932
Zambia	1,281,738
Kenya	1,132,978
Congo (Democratic Republic)	1,121,086
Tanzania (United Republic)	1,059,275
Liberia	943,555
	<b>21,778,395</b>
<b>% of total Non-OIG recoverable</b>	<b>80%</b>

Table 4 provides the details by grant.

17. 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 seven years.



18. Since December 2020, gross recoverable amounts have been increasing (+46%) to reach US\$ 34.1 million as of 30 June 2023. The same trend applies to the net recoverable amount which increased by 35% since December 2020.

## Write-Offs and operational losses in 2023

19. The Recoveries Committee / Executive Director approved four cases of write offs across multiple grants (all non-OIG) during the reporting period from January to June 2023 for a total of US\$ 461 thousand (write-off for the year ended 31 December 2022 of US\$ 409 thousand) after having considered that: (i) it was impracticable to recover the amounts; (ii) all other forms of recovery and leverage had been exhausted; and in some cases where the potential costs of recovery would outweigh the recoverable amount. The largest write-off was for US\$ 392 thousand relating to Nigeria where commodities were lost as a result of civil unrest and riots during the EndSARS events in 2020. Table 5 provides the details of the Write-offs that occurred in 2023.

### 2:1 Allocation Reduction

20. From 1 January 2023 to 30 June 2023, the Recoveries Committee recommended six cases of 2:1 allocation reduction for a total amount of US\$ 1.8 million (original recoverable amount of US\$ 915 thousand) which were approved by the Executive Director on the basis that: (i) the recoverable amounts were long outstanding; (ii) all other forms of recovery and leverage had been exhausted; (iii) a write-off was not considered appropriate; and (iv) the impact of a 2:1 allocation reduction would not result in significant programmatic disruption.

21. Accordingly, it is important that there is adequate visibility of the cases where it was concluded that there was no better option than to apply the 2:1 allocation reduction approach, which is why the allocation reductions that occurred during the period ending 30 June 2023 are described in the following paragraphs.

#### 22. Indonesia (non-OIG)

The 2:1 allocation reduction of US\$ 741 thousand was approved in relation to a recoverable amount of US\$ 370 thousand for ineligible tax expenses incurred. The 2:1 allocation reduction will be applied to the ongoing Ministry of Health grants.

#### 23. Multicountry MENA Key Pops (Morocco, Tunisia, Egypt) (non-OIG)

The 2:1 allocation reduction of US\$ 150 thousand was approved in relation to a recoverable amount of US\$ 75 thousand for ineligible tax expenses incurred under a multicountry grant implemented in several countries in the MENA region, namely Morocco (US\$ 45 thousand), Tunisia (US\$ 28 thousand) and Egypt (US\$ 1.7 thousand).

The 2:1 allocation reduction will be applied to the respective country allocations.

#### 24. Morocco (Non-OIG)

The 2:1 allocation reduction of EUR 42 thousand was approved in relation to a recoverable amount of EUR 21 thousand for ineligible tax expenses incurred under Ministry of Health grants.

#### 25. Ukraine (Non-OIG)

The 2:1 allocation reduction of US\$ 28 thousand was approved in relation to a recoverable amount of US\$ 14 thousand for ineligible expenses related to sub recipients' bad debts and overpriced events.

#### 26. Montenegro (Non-OIG)

The 2:1 allocation reduction of EUR 11 thousand was approved in relation to a recoverable amount of EUR 5.5 thousand for ineligible tax expenses incurred under grants implemented by the Ministry of Health.

#### 27. Tanzania (Non-OIG)

The 2:1 allocation reduction of US\$ 853 thousand was approved in relation to a recoverable amount of US\$ 426.5 thousand for ineligible tax expenses incurred under an INGO grant during the 2014 – 2016 Implementation Period (IP).

The 2:1 allocation reduction will be applied to the 2023 – 2025 country allocation.

#### Recovery outlook & process improvement

28. 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. *Significant scale up of GC 6 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.
- b. *The COVID-19 Pandemic:* The negative impact of COVID-19 on the economic situation of countries implementing Global Fund grants is still tangible, giving way to an increased inherent risk of incentive for fraud and misuse of grant funds.
- c. *Expected uncovering of materialized risks:* As the Global Fund has already embarked on an ambitious COVID-19 funding program with approximately US\$ 5 billion of approved awards as of June 2023, the risk of misuse of funds and ineligible expenditures becomes even more relevant as the nature of C19RM funding and investments differs in many respects from the normal HIV, Tuberculosis and Malaria (HTM) funding. As implementation activities are currently returning to normal, it is expected that the increase of assurance activities will uncover the materialization of the risks highlighted above.

#### Improvement to the recovery management process

For all the above reasons, it was imperative to adapt the recoveries management process to ensure timely and adequate resolution of all potential recoverable amounts



identified in the course of the implementation of grants. The improvements started back in 2020 and have now been fully deployed.

The process improvements aim to mitigate the above-mentioned risks while considering the evolving operating environment of the Global Fund. The main process improvements included the new OPN, RACI & Procedures on recoveries management process, the end-to-end system to capture and track the recoveries process including exception tracking and the Recoveries Committee recommendation to GAC process. Finally, and as part of the continuous improvement process, the Recoveries committee approved a memo defining programmatic losses and providing guidance to country teams on the treatment of ineligibles emerging from taxes. The OPNs and guidelines impacted by this guidance are currently being updated.

# Annex

Table 1: OIG cases with outstanding recoverable amounts for the period ended 30 June 2023

Country / Grant	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Total Recoverable Amount (USD Eq)	Management Adjustments (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Kenya	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
KEN-H-TNTP04	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
Liberia	-	-	-	994,928	-	994,928	-	-	-	-	994,928	-	994,928
LBR-C-MOHP02	-	-	-	622,727	-	622,727	-	-	-	-	622,727	-	622,727
LBR-M-MOHP04	-	-	-	372,201	-	372,201	-	-	-	-	372,201	-	372,201
Namibia	93,315	-	-	-	-	93,315	-	-	-	-	93,315	93,315	-
NAM-M-MOHP01	93,315	-	-	-	-	93,315	-	-	-	-	93,315	93,315	-
Pakistan	1,171,589	-	-	-	-	1,171,589	-	-	-	-	1,171,589	-	1,171,589
PAK-T-TIHP02	1,171,589	-	-	-	-	1,171,589	-	-	-	-	1,171,589	-	1,171,589
Sierra Leone	-	-	-	28,582	-	28,582	-	-	-	-	28,582	-	28,582
SLE-Z-MOHSP02	-	-	-	28,582	-	28,582	-	-	-	-	28,582	-	28,582
<b>Grand Total</b>	<b>1,499,407</b>	<b>-</b>	<b>-</b>	<b>1,023,510</b>	<b>-</b>	<b>2,522,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,522,917</b>	<b>93,315</b>	<b>2,429,602</b>

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2023**

Country / Grant	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Total Recoverable Amount (USD Eq)	Management Adjustments (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
<b>Algeria</b>	-	-	3,248	1,146	-	4,394	-	-	-	-	4,394	-	4,394
DZA-H-MOHP02	-	-	3,248	1,146	-	4,394	-	-	-	-	4,394	-	4,394
<b>Belarus</b>	-	-	-	56,116	-	56,116	-	-	-	-	56,116	-	56,116
BLR-C-RSPCMTP01	-	-	-	56,116	-	56,116	-	-	-	-	56,116	-	56,116
<b>Benin</b>	21,555	5,524	-	-	-	27,079	-	-	-	-	27,079	-	27,079
BEN-M-PNLPP02	21,555	-	-	-	-	21,555	-	-	-	-	21,555	-	21,555
BEN-S-CNLS-TPP01	-	5,524	-	-	-	5,524	-	-	-	-	5,524	-	5,524
<b>Bolivia (Plurinational State)</b>	-	-	-	67,039	-	67,039	63,408	-	-	-	63,408	-	63,408
BOL-H-HIVOSP02	-	-	-	67,039	-	67,039	63,408	-	-	-	63,408	-	63,408
<b>Botswana</b>	-	133,890	148,381	56,532	-	338,803	-	-	-	-	338,803	-	338,803
BWA-C-ACHAPP02	-	13,963	118,318	-	-	132,281	-	-	-	-	132,281	-	132,281
BWA-M-BMOHP02	-	119,927	30,063	56,532	-	206,522	-	-	-	-	206,522	-	206,522
<b>Burkina Faso</b>	-	11,031	87,584	2,237,607	-	2,336,222	-	-	-	-	2,336,222	-	2,336,222
BFA-C-IPCP03	-	-	-	4,351	-	4,351	-	-	-	-	4,351	-	4,351
BFA-H-SPCNLSP04	-	11,031	87,584	308,532	-	407,147	-	-	-	-	407,147	-	407,147
BFA-M-PADSP03	-	-	-	230,456	-	230,456	-	-	-	-	230,456	-	230,456
BFA-M-PADSP04	-	-	-	1,098,878	-	1,098,878	-	-	-	-	1,098,878	-	1,098,878
BFA-T-PADSP02	-	-	-	301,137	-	301,137	-	-	-	-	301,137	-	301,137
BFA-T-PADSP03	-	-	-	294,253	-	294,253	-	-	-	-	294,253	-	294,253
<b>Burundi</b>	-	-	-	15,272	-	15,272	-	-	-	-	15,272	-	15,272
BDI-C-UNDP02	-	-	-	4,322	-	4,322	-	-	-	-	4,322	-	4,322
BDI-M-UNDP02	-	-	-	10,950	-	10,950	-	-	-	-	10,950	-	10,950
<b>Cameroon</b>	56,606	-	2,852	1,041,199	-	1,100,658	-	-	-	798,913	301,745	242,287	59,459
CMR-M-MOHP01	-	-	-	1,041,199	-	1,041,199	-	-	-	798,913	242,287	242,287	-
CMR-T-MOHP02	56,606	-	2,852	-	-	59,459	-	-	-	-	59,459	-	59,459
<b>Comoros</b>	5,532	-	60,061	144,618	-	210,211	-	-	-	135,821	74,389	2,132	72,258
COM-810-G03-MP02	-	-	-	6,665	-	6,665	-	-	-	-	6,665	-	6,665
COM-H-DNLSP02	-	-	57,166	-	-	57,166	-	-	-	-	57,166	-	57,166
COM-M-PNLPP02	5,532	-	2,895	-	-	8,427	-	-	-	-	8,427	-	8,427
COM-T-ASCOBEFP01	-	-	-	137,953	-	137,953	-	-	-	135,821	2,132	2,132	-
<b>Congo</b>	-	109,487	-	-	-	109,487	-	-	-	-	109,487	-	109,487
COG-C-CRFP01	-	109,487	-	-	-	109,487	-	-	-	-	109,487	-	109,487
<b>Congo (Democratic Republic)</b>	-	4,107,842	-	536,414	-	4,601,262	42,994	-	-	3,108,153	1,493,109	372,023	1,121,086
COD-C-CORDAIDP02	-	-	-	39,046	-	39,046	-	-	-	-	39,046	-	39,046
COD-H-MOHP02	-	240,666	-	495,944	-	693,616	42,994	-	-	-	693,616	240,666	452,950
COD-M-MOHP02	-	3,817,571	-	-	-	3,817,571	-	-	-	3,108,153	709,418	81,752	627,666
COD-T-MOHP02	-	49,605	-	1,424	-	51,029	-	-	-	-	51,029	49,605	1,424
<b>Costa Rica</b>	-	-	-	15,162	-	15,162	-	-	-	-	15,162	-	15,162
CRI-H-HIVOSP03	-	-	-	15,162	-	15,162	-	-	-	-	15,162	-	15,162
<b>Côte d'Ivoire</b>	-	52,391	-	2,479	-	4,302	50,568	-	-	-	4,302	3,321	981
CIV-H-MOHP01	-	-	-	2,479	-	2,479	-	-	-	-	2,479	1,498	981
CIV-M-MOHP01	-	52,391	-	-	-	1,823	50,568	-	-	-	1,823	1,823	-
<b>Ethiopia</b>	-	2,884,095	-	281,290	-	3,165,385	-	-	-	-	3,165,385	-	3,165,385
ETH-H-HAPCOPO2	-	167,033	-	-	-	167,033	-	-	-	-	167,033	-	167,033
ETH-M-FMOHP02	-	1,695,834	-	53,516	-	1,749,350	-	-	-	-	1,749,350	-	1,749,350
ETH-S-FMOHP02	-	618,692	-	7,799	-	626,491	-	-	-	-	626,491	-	626,491
ETH-S-FMOHP03	-	-	-	219,975	-	219,975	-	-	-	-	219,975	-	219,975
ETH-T-FMOHP04	-	402,536	-	-	-	402,536	-	-	-	-	402,536	-	402,536

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2023**

Country / Grant	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Total Recoverable Amount (USD Eq)	Management Adjustments (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
<b>Gambia</b>	-	-	-	<b>228,687</b>	-	<b>228,687</b>	-	-	-	-	<b>228,687</b>	<b>57,375</b>	<b>171,312</b>
GMB-C-NASPO2	-	-	-	271	-	271	-	-	-	-	271	271	-
GMB-M-MOHP04	-	-	-	228,416	-	228,416	-	-	-	-	228,416	57,104	171,312
<b>Ghana</b>	-	<b>34,861</b>	<b>186,744</b>	<b>348,478</b>	-	<b>570,082</b>	-	-	-	-	<b>570,082</b>	-	<b>570,082</b>
GHA-C-CHAGP01	-	-	-	78,266	-	78,266	-	-	-	-	78,266	-	78,266
GHA-C-MOHP01	-	31,559	139,338	35,957	-	206,853	-	-	-	-	206,853	-	206,853
GHA-C-MOHP02	-	-	-	32,806	-	32,806	-	-	-	-	32,806	-	32,806
GHA-H-WAPCASP01	-	-	-	45,063	-	45,063	-	-	-	-	45,063	-	45,063
GHA-H-WAPCASP02	-	-	-	64,870	-	64,870	-	-	-	-	64,870	-	64,870
GHA-M-AGAMaIP02	-	-	-	12,396	-	12,396	-	-	-	-	12,396	-	12,396
GHA-M-AGAMaIP03	-	-	-	40,389	-	40,389	-	-	-	-	40,389	-	40,389
GHA-M-MOHP04	-	3,302	47,406	108	-	50,816	-	-	-	-	50,816	-	50,816
GHA-M-MOHP05	-	-	-	38,624	-	38,624	-	-	-	-	38,624	-	38,624
<b>Guinea</b>	-	<b>2,678</b>	-	<b>4,713,042</b>	-	<b>4,715,720</b>	-	-	-	-	<b>4,715,720</b>	<b>102,345</b>	<b>4,613,375</b>
GIN-C-PLANP02	-	709	-	-	-	709	-	-	-	-	709	-	709
GIN-H-CNLSP02	-	-	-	4,713,042	-	4,713,042	-	-	-	-	4,713,042	102,345	4,610,697
GIN-H-MOHP01	-	1,969	-	-	-	1,969	-	-	-	-	1,969	-	1,969
<b>Haiti</b>	-	-	-	<b>81,449</b>	-	<b>11,163</b>	<b>70,285</b>	-	-	-	<b>11,163</b>	<b>3,500</b>	<b>7,664</b>
HTI-S-UGPP01	-	-	-	81,449	-	11,163	70,285	-	-	-	11,163	3,500	7,664
<b>Kenya</b>	<b>182,856</b>	<b>1,131,613</b>	-	<b>205,395</b>	-	<b>1,210,365</b>	<b>309,499</b>	-	-	<b>71,262</b>	<b>1,139,103</b>	<b>6,125</b>	<b>1,132,978</b>
KEN-H-TNTP03	-	-	-	16,751	-	16,751	-	-	-	14,631	2,120	-	2,120
KEN-H-TNTP04	123,577	42,482	-	62,681	-	228,741	-	-	-	-	228,741	-	228,741
KEN-M-AMREFP02	-	-	-	4,519	-	4,519	-	-	-	-	4,519	-	4,519
KEN-M-TNTP02	59,279	1,071,286	-	6,650	-	827,716	309,499	-	-	-	827,716	-	827,716
KEN-T-AMREFP04	-	-	-	57,964	-	57,964	-	-	-	-	57,964	-	57,964
KEN-T-TNTP03	-	5,351	-	-	-	5,351	-	-	-	-	5,351	-	5,351
KEN-T-TNTP04	-	12,493	-	56,830	-	69,323	-	-	-	56,631	12,692	6,125	6,567
<b>Kyrgyzstan</b>	-	-	-	<b>19,503</b>	-	<b>19,503</b>	-	-	-	-	<b>19,503</b>	-	<b>19,503</b>
KGZ-C-UNDP02*	-	-	-	19,503	-	19,503	-	-	-	-	19,503	-	19,503
<b>Lesotho</b>	-	-	-	<b>7,486</b>	-	<b>7,486</b>	-	-	-	-	<b>7,486</b>	-	<b>7,486</b>
LSO-C-MOFP02	-	-	-	7,486	-	7,486	-	-	-	-	7,486	-	7,486
<b>Liberia</b>	-	<b>892,481</b>	-	<b>51,075</b>	-	<b>943,555</b>	-	-	-	-	<b>943,555</b>	-	<b>943,555</b>
LBR-C-MOHP02	-	513,410	-	33,589	-	546,998	-	-	-	-	546,998	-	546,998
LBR-C-MOHP03	-	169,981	-	-	-	169,981	-	-	-	-	169,981	-	169,981
LBR-M-MOHP04	-	209,090	-	17,486	-	226,576	-	-	-	-	226,576	-	226,576
<b>Madagascar</b>	<b>10,192</b>	<b>1,123,320</b>	<b>626,087</b>	<b>50,627</b>	-	<b>1,410,093</b>	<b>400,133</b>	-	-	-	<b>1,410,093</b>	-	<b>1,410,093</b>
MDG-H-PSIP03	-	-	-	2,699	-	929	1,770	-	-	-	929	-	929
MDG-H-SECNLSP02	-	40,865	75,281	-	-	116,146	-	-	-	-	116,146	-	116,146
MDG-H-SECNLSP03	10,192	-	-	-	-	10,192	-	-	-	-	10,192	-	10,192
MDG-M-MOHP01	-	98,362	-	-	-	98,362	-	-	-	-	98,362	-	98,362
MDG-M-MOHP02	-	983,537	544,676	47,285	-	1,177,135	398,363	-	-	-	1,177,135	-	1,177,135
MDG-M-PSIP04	-	557	-	644	-	1,200	-	-	-	-	1,200	-	1,200
MDG-T-ONNP02	-	-	6,129	-	-	6,129	-	-	-	-	6,129	-	6,129

\* : While the amount appears under KGZ-C-UNDP grant, the Demand Letter was sent to the government.

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2023**

Country / Grant	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Total Recoverable Amount (USD Eq)	Management Adjustments (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
<b>Montenegro</b>	-	-	-	<b>3,086</b>	-	<b>3,086</b>	-	-	-	-	<b>3,086</b>	-	<b>3,086</b>
MNE-H-MoHP01	-	-	-	3,086	-	3,086	-	-	-	-	3,086	-	3,086
<b>Mozambique</b>	-	<b>183,126</b>	-	<b>4,461,947</b>	-	<b>4,643,298</b>	<b>1,774</b>	-	-	<b>50,326</b>	<b>4,592,973</b>	<b>3,705,672</b>	<b>887,301</b>
MOZ-C-CCSP01	-	-	-	725,195	-	725,195	-	-	-	-	725,195	546,743	178,452
MOZ-C-CCSP02	-	-	-	211,688	-	211,688	-	-	-	-	211,688	-	211,688
MOZ-C-FDCP01	-	-	-	457,076	-	457,076	-	-	-	-	457,076	457,076	-
MOZ-H-FDCP01	-	52,100	-	241,061	-	291,387	1,774	-	-	50,326	241,061	27,624	213,438
MOZ-H-FDCP02	-	-	-	11,410	-	11,410	-	-	-	-	11,410	-	11,410
MOZ-H-MOHP02	-	62,696	-	339,501	-	402,197	-	-	-	-	402,197	301,949	100,248
MOZ-M-MOHP02	-	8,832	-	288,241	-	297,073	-	-	-	-	297,073	205,292	91,781
MOZ-M-WVP01	-	-	-	1,027,950	-	1,027,950	-	-	-	-	1,027,950	1,027,950	-
MOZ-M-WVP02	-	-	-	642,846	-	642,846	-	-	-	-	642,846	642,846	-
MOZ-M-WVP03	-	-	-	31,827	-	31,827	-	-	-	-	31,827	-	31,827
MOZ-T-MOHP01	-	33,268	-	342,639	-	375,907	-	-	-	-	375,907	375,907	-
MOZ-T-MOHP02	-	26,230	-	142,513	-	168,743	-	-	-	-	168,743	120,286	48,457
<b>Multicountry HIAF2 ANECCA</b>	-	<b>10,785</b>	-	<b>13,350</b>	-	<b>24,135</b>	-	-	-	<b>13,136</b>	<b>10,999</b>	-	<b>10,999</b>
QPA-H-ANECCAP01	-	10,785	-	13,350	-	24,135	-	-	-	13,136	10,999	-	10,999
<b>Multicountry HIAF2 E8S</b>	-	-	-	<b>14,638</b>	-	<b>14,638</b>	-	-	-	-	<b>14,638</b>	-	<b>14,638</b>
QPA-M-E8SP02	-	-	-	14,638	-	14,638	-	-	-	-	14,638	-	14,638
<b>Multicountry HIAF2 ECSA-HC</b>	-	<b>659</b>	-	<b>38,974</b>	-	<b>39,633</b>	-	-	-	<b>23,711</b>	<b>15,922</b>	-	<b>15,922</b>
QPA-T-ECSAP01	-	-	-	24,897	-	24,897	-	-	-	23,711	1,186	-	1,186
QPA-T-ECSAP02	-	659	-	14,077	-	14,736	-	-	-	-	14,736	-	14,736
<b>Multicountry HIAF2 LSDI</b>	-	-	-	<b>15,546</b>	-	<b>15,546</b>	-	-	-	-	<b>15,546</b>	-	<b>15,546</b>
QPA-M-LSDIP02	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
<b>Multicountry HIAS RAI</b>	-	-	-	<b>23,961</b>	-	<b>23,961</b>	-	-	-	-	<b>23,961</b>	-	<b>23,961</b>
QSE-M-UNOPSP02	-	-	-	13,329	-	13,329	-	-	-	-	13,329	-	13,329
QSE-M-UNOPSP03	-	-	-	10,632	-	10,632	-	-	-	-	10,632	-	10,632
<b>Multicountry HIAS UNOPS</b>	-	-	-	<b>57,852</b>	-	<b>57,852</b>	-	-	-	<b>7,446</b>	<b>50,406</b>	-	<b>50,406</b>
QMZ-T-UNOPSP01	-	-	-	57,852	-	57,852	-	-	-	7,446	50,406	-	50,406
<b>Multicountry LAC CARICOM-PANCAP</b>	-	-	-	<b>3,262</b>	-	<b>3,262</b>	-	-	-	-	<b>3,262</b>	-	<b>3,262</b>
QRA-H-CARICOMP02	-	-	-	3,262	-	3,262	-	-	-	-	3,262	-	3,262
<b>Multicountry MENA Key Populations</b>	-	-	<b>81,479</b>	-	-	<b>81,479</b>	-	-	-	-	<b>81,479</b>	-	<b>81,479</b>
QMZ-H-FAOP1	-	-	81,479	-	-	81,479	-	-	-	-	81,479	-	81,479
<b>Multicountry MENA MER</b>	-	-	-	<b>3,921</b>	-	<b>3,921</b>	-	-	-	-	<b>3,921</b>	-	<b>3,921</b>
QSF-Z-IOMP02	-	-	-	3,921	-	3,921	-	-	-	-	3,921	-	3,921
<b>Multicountry SEAS AFAO</b>	-	-	-	<b>35,283</b>	-	<b>35,283</b>	-	-	-	-	<b>35,283</b>	-	<b>35,283</b>
QMZ-H-AFAOP01	-	-	-	35,283	-	35,283	-	-	-	-	35,283	-	35,283
<b>Multicountry WCA NTP-SRL</b>	-	-	<b>6,128</b>	-	-	<b>6,128</b>	-	-	-	-	<b>6,128</b>	<b>6,128</b>	-
QMZ-T-PNTP01	-	-	6,128	-	-	6,128	-	-	-	-	6,128	6,128	-
<b>Myanmar</b>	-	-	-	<b>11,282</b>	-	<b>11,282</b>	-	-	-	-	<b>11,282</b>	-	<b>11,282</b>
MMR-T-UNOPSP03	-	-	-	9,136	-	9,136	-	-	-	-	9,136	-	9,136
MMR-T-UNOPSP04	-	-	-	2,146	-	2,146	-	-	-	-	2,146	-	2,146

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2023**

Country / Grant	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Total Recoverable Amount (USD Eq)	Management Adjustments (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
<b>Namibia</b>	-	<b>31,760</b>	-	<b>605,372</b>	-	<b>637,132</b>	-	-	-	<b>4,413</b>	<b>632,719</b>	<b>27,347</b>	<b>605,372</b>
NAM-C-MOHP01	-	-	-	534,766	-	534,766	-	-	-	-	534,766	-	534,766
NAM-M-MOHP01	-	-	-	70,606	-	70,606	-	-	-	-	70,606	-	70,606
NMB-202-G07-HP02	-	31,760	-	-	-	31,760	-	-	-	4,413	27,347	27,347	-
<b>Nepal</b>	-	<b>210,034</b>	<b>791,661</b>	<b>1,417,469</b>	-	<b>2,261,797</b>	<b>157,368</b>	-	-	<b>125,122</b>	<b>2,136,675</b>	<b>66,526</b>	<b>2,070,149</b>
NPL-H-SCFP03	-	14,675	208,544	655,952	-	879,170	-	-	-	51,670	827,501	-	827,501
NPL-H-SCFP04	-	119,570	-	73,004	-	132,705	59,869	-	-	-	132,705	59,701	73,004
NPL-M-SCFP02	-	4,765	67,558	239,599	-	311,923	-	-	-	20,440	291,482	-	291,482
NPL-M-SCFP03	-	39,366	-	5,203	-	7,778	36,791	-	-	-	7,778	2,575	5,203
NPL-T-SCFP02	-	31,658	450,602	326,410	-	808,670	-	-	-	53,012	755,658	-	755,658
NPL-T-SCFP03	-	-	64,958	117,301	-	121,551	60,708	-	-	-	121,551	4,250	117,301
<b>Niger</b>	-	<b>31,054</b>	-	<b>15,237</b>	-	<b>46,291</b>	-	-	-	-	<b>46,291</b>	-	<b>46,291</b>
NER-H-CNCTRNPO2	-	6,171	-	-	-	6,171	-	-	-	-	6,171	-	6,171
NER-T-MSPP01	-	24,884	-	15,237	-	40,121	-	-	-	-	40,121	-	40,121
<b>Nigeria</b>	-	-	-	<b>383,447</b>	-	<b>383,447</b>	-	<b>348,284</b>	-	<b>17,648</b>	<b>17,515</b>	-	<b>17,515</b>
NGA-C-LSMOHP01	-	-	-	1,855	-	1,855	-	508	-	-	1,347	-	1,347
NGA-M-CRSP03	-	-	-	370,709	-	370,709	-	347,776	-	17,648	5,285	-	5,285
NGA-M-NMEPP03	-	-	-	244	-	244	-	-	-	-	244	-	244
NGA-T-NBLCPP02	-	-	-	10,639	-	10,639	-	-	-	-	10,639	-	10,639
<b>Pakistan</b>	<b>40,840</b>	<b>78,797</b>	<b>1,179,849</b>	<b>526,887</b>	-	<b>1,826,373</b>	-	-	-	<b>485,811</b>	<b>1,340,562</b>	<b>3,955</b>	<b>1,336,607</b>
PAK-H-NACPP03	-	-	42,981	71,057	-	114,038	-	-	-	1,387	112,651	-	112,651
PAK-M-DOMCP03	-	-	81,488	58,249	-	139,738	-	-	-	-	139,738	-	139,738
PAK-M-DOMCP04	18,736	413	10,380	27,241	-	56,770	-	-	-	-	56,770	-	56,770
PAK-T-MCP03	20,949	-	-	-	-	20,949	-	-	-	-	20,949	-	20,949
PAK-T-MCP04	1,155	-	-	-	-	1,155	-	-	-	-	1,155	-	1,155
PAK-T-NTPP01	-	-	-	6,258	-	6,258	-	-	-	4,865	1,393	-	1,393
PAK-T-NTPP02	-	-	158,180	-	-	158,180	-	-	-	35,463	122,717	-	122,717
PAK-T-NTPP03	-	857	423,425	230,945	-	655,227	-	-	-	-	655,227	-	655,227
PAK-T-NTPP04	-	-	-	13,772	-	13,772	-	-	-	-	13,772	-	13,772
PAK-T-TIHP01	-	77,527	463,395	64,163	-	605,085	-	-	-	444,097	160,988	3,955	157,034
PAK-T-TIHP02	-	-	-	55,202	-	55,202	-	-	-	-	55,202	-	55,202
<b>Paraguay</b>	-	-	<b>43,006</b>	<b>44,644</b>	-	<b>87,650</b>	-	-	-	-	<b>87,650</b>	-	<b>87,650</b>
PRY-H-CIRDP03	-	-	-	44,644	-	44,644	-	-	-	-	44,644	-	44,644
PRY-T-AVPO4	-	-	43,006	-	-	43,006	-	-	-	-	43,006	-	43,006
<b>Senegal</b>	-	<b>1,305,554</b>	-	<b>2,378</b>	-	<b>1,307,932</b>	-	-	-	-	<b>1,307,932</b>	-	<b>1,307,932</b>
SEN-M-PNLPP02	-	1,305,554	-	2,378	-	1,307,932	-	-	-	-	1,307,932	-	1,307,932
<b>Serbia</b>	-	-	-	<b>34,275</b>	-	<b>34,275</b>	-	-	-	-	<b>34,275</b>	<b>34,275</b>	-
SRB-H-MOHP01	-	-	-	34,275	-	34,275	-	-	-	-	34,275	34,275	-
<b>Sierra Leone</b>	-	-	-	<b>88,027</b>	-	<b>88,027</b>	-	-	-	-	<b>88,027</b>	-	<b>88,027</b>
SLE-H-NASPO3	-	-	-	3,588	-	3,588	-	-	-	-	3,588	-	3,588
SLE-Z-MOHSPO2	-	-	-	60,984	-	60,984	-	-	-	-	60,984	-	60,984
SLE-Z-MOHSPO3	-	-	-	23,455	-	23,455	-	-	-	-	23,455	-	23,455
<b>Somalia</b>	-	<b>229,157</b>	-	<b>110,939</b>	-	<b>340,095</b>	-	-	-	-	<b>340,095</b>	-	<b>340,095</b>
SOM-H-UNICEFP02	-	168,381	-	84,953	-	253,333	-	-	-	-	253,333	-	253,333
SOM-M-UNICEFP02	-	60,776	-	25,986	-	86,762	-	-	-	-	86,762	-	86,762
<b>South Africa</b>	-	<b>4,502</b>	-	<b>27,650</b>	-	<b>27,650</b>	<b>4,502</b>	-	-	-	<b>27,650</b>	-	<b>27,650</b>
ZAF-C-NACOSAP02	-	-	-	19,674	-	19,674	-	-	-	-	19,674	-	19,674
ZAF-C-NDOHP02	-	4,502	-	7,976	-	7,976	4,502	-	-	-	7,976	-	7,976

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2023**

Country / Grant	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Total Recoverable Amount (USD Eq)	Management Adjustments (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
<b>Sudan</b>	<b>122,714</b>	<b>208,602</b>	-	<b>146,674</b>	-	<b>477,990</b>	-	-	-	<b>264,839</b>	<b>213,152</b>	<b>45,148</b>	<b>168,003</b>
SDN-M-MOHP01	-	45,148	-	-	-	45,148	-	-	-	-	45,148	45,148	-
SDN-S-FMOHP01	122,714	163,454	-	146,674	-	432,842	-	-	-	264,839	168,003	-	168,003
<b>Suriname</b>	-	-	-	<b>1,255</b>	-	<b>1,255</b>	-	-	-	-	<b>1,255</b>	-	<b>1,255</b>
SUR-C-MOHP02	-	-	-	528	-	528	-	-	-	-	528	-	528
SUR-M-MoHP03	-	-	-	727	-	727	-	-	-	-	727	-	727
<b>Tajikistan</b>	-	<b>1,913</b>	-	-	-	<b>1,913</b>	-	-	-	-	<b>1,913</b>	-	<b>1,913</b>
TJK-T-RCTCP02	-	1,913	-	-	-	1,913	-	-	-	-	1,913	-	1,913
<b>Tanzania (United Republic)</b>	-	<b>579,168</b>	<b>923,928</b>	<b>758,523</b>	-	<b>2,261,618</b>	-	<b>6,663</b>	-	<b>1,195,680</b>	<b>1,059,275</b>	-	<b>1,059,275</b>
TNZ-405-G06-HP03	-	50,021	-	653,717	-	703,738	-	6,663	-	270,514	426,561	-	426,561
TZA-C-AmrefP01	-	526,602	-	104,806	-	631,408	-	-	-	-	631,408	-	631,408
TZA-H-MOFPP02	-	2,544	923,928	-	-	926,472	-	-	-	925,166	1,306	-	1,306
<b>Thailand</b>	-	-	-	<b>418,939</b>	-	<b>418,939</b>	-	-	-	-	<b>418,939</b>	-	<b>418,939</b>
THA-C-DDCP02	-	-	-	151,752	-	151,752	-	-	-	-	151,752	-	151,752
THA-C-RTFP02	-	-	-	267,187	-	267,187	-	-	-	-	267,187	-	267,187
<b>Tunisia</b>	-	-	-	<b>5,105</b>	-	<b>5,105</b>	-	-	-	-	<b>5,105</b>	-	<b>5,105</b>
TUN-H-ONFPP02	-	-	-	5,105	-	5,105	-	-	-	-	5,105	-	5,105
<b>Uganda</b>	<b>21,068</b>	<b>597,984</b>	-	<b>387,663</b>	-	<b>1,006,715</b>	-	-	-	<b>346,535</b>	<b>660,180</b>	-	<b>660,180</b>
UGA-C-TASOP01	-	692	-	387,663	-	388,355	-	-	-	325,467	62,888	-	62,888
UGA-M-MoFPEDP01	-	430,379	-	-	-	430,379	-	-	-	-	430,379	-	430,379
UGA-M-TASOP01	-	1,958	-	-	-	1,958	-	-	-	-	1,958	-	1,958
UGA-T-MoFPEDP03	21,068	164,955	-	-	-	186,023	-	-	-	21,068	164,955	-	164,955
<b>Ukraine</b>	-	-	-	<b>8,621</b>	-	<b>8,621</b>	-	-	-	-	<b>8,621</b>	-	<b>8,621</b>
UKR-C-AUNP03	-	-	-	8,621	-	8,621	-	-	-	-	8,621	-	8,621
<b>Viet Nam</b>	-	-	-	<b>555,979</b>	-	<b>555,979</b>	-	-	-	<b>112,246</b>	<b>443,733</b>	<b>132,957</b>	<b>310,776</b>
VNM-H-VAACP04	-	-	-	324,390	-	324,390	-	-	-	112,246	212,144	16,124	196,020
VNM-H-VAACP05	-	-	-	99,144	-	99,144	-	-	-	-	99,144	-	99,144
VNM-H-VUSTAP02	-	-	-	15,609	-	15,609	-	-	-	-	15,609	-	15,609
VNM-H-VUSTAP03	-	-	-	12,173	-	12,173	-	-	-	-	12,173	12,170	3
VNM-T-NTPP02	-	-	-	51,658	-	51,658	-	-	-	-	51,658	51,658	-
VNM-T-NTPP03	-	-	-	53,005	-	53,005	-	-	-	-	53,005	53,005	-
<b>Zambia</b>	<b>4,732,137</b>	<b>192,755</b>	<b>538,777</b>	<b>656,274</b>	-	<b>5,975,854</b>	<b>144,089</b>	-	-	<b>2,702,089</b>	<b>3,273,766</b>	<b>1,992,028</b>	<b>1,281,738</b>
ZAM-H-UNDP01*	4,638,025	-	-	-	-	4,504,756	133,269	-	-	2,702,089	1,802,668	1,802,668	-
ZMB-C-CHAZP02	-	-	-	313,790	-	313,790	-	-	-	-	313,790	-	313,790
ZMB-C-MOHP02	70,938	102,222	538,777	137,055	-	839,322	9,670	-	-	-	839,322	136,927	702,395
ZMB-C-MOHP03	-	5,720	-	-	-	5,720	-	-	-	-	5,720	-	5,720
ZMB-M-CHAZP02	-	-	-	100,182	-	100,182	-	-	-	-	100,182	-	100,182
ZMB-M-MOHP02	23,174	36,938	-	105,247	-	164,209	1,150	-	-	-	164,209	52,433	111,776
ZMB-M-MOHP03	-	47,875	-	-	-	47,875	-	-	-	-	47,875	-	47,875
<b>Zimbabwe</b>	-	<b>77,161</b>	-	<b>61,584</b>	-	<b>138,745</b>	-	-	-	-	<b>138,745</b>	-	<b>138,745</b>
ZWE-M-MOHCCP03	-	223	-	-	-	223	-	-	-	-	223	-	223
ZWE-T-MOHCCP02	-	-	-	61,584	-	61,584	-	-	-	-	61,584	-	61,584
ZWE-T-MOHCCP03	-	76,938	-	-	-	76,938	-	-	-	-	76,938	-	76,938
<b>GRAND TOTAL</b>						<b>43,961,548</b>	<b>1,244,621</b>	<b>354,947</b>	-	<b>9,463,149</b>	<b>34,143,452</b>	<b>6,803,143</b>	<b>27,340,309</b>

\* : While the amount appears under ZAM-H-UNDP grant, the recoverable amount relates to the government and there is a commitment to repay it.

**Table 3: OIG audit & investigation reports pending for the Recoveries Committee for the period ended 30 June 2023**

There are no outstanding OIG audit & investigation reports pending for the Recoveries Committee for the period ended 30 June 2023.

<b>Country</b>	<b>OIG Report Issue Date</b>	<b>OIG Reported Potential Recoverable</b>	<b>Reclassified Amount</b>	<b>Current Recoverable Amount</b>	<b>Amount Still Under Review</b>	<b>Status</b>
-	-	-	-	-	-	-

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.



**Table 4: Top 80% Non-OIG outstanding recoverable**

Country / Grant	Amount	Reimbursement Deadline
<b>Guinea</b>	<b>4,613,375</b>	
GIN-C-PLANP02	709	Feb-23
GIN-H-CNLSPO2	4,610,697	Mar-24
GIN-H-MOHP01	1,969	Feb-23
<b>Ethiopia</b>	<b>3,165,385</b>	
ETH-H-HAPCOP02	167,033	Jul-23
ETH-M-FMOHP02	1,749,350	Jul-23
ETH-S-FMOHP02	626,491	Jul-23
ETH-S-FMOHP03	219,975	Jul-23
ETH-T-FMOHP04	402,536	Jul-23
<b>Burkina Faso</b>	<b>2,336,222</b>	
BFA-C-IPCP03	4,351	Jul-23
BFA-H-SPCNLSP04	407,147	Jul-23
BFA-M-PADSP03	230,456	Jul-23
BFA-M-PADSP04	1,098,878	Jul-23
BFA-T-PADSP02	301,137	Jul-23
BFA-T-PADSP03	294,253	Jul-23
<b>Nepal</b>	<b>2,070,149</b>	
NPL-H-SCFP03	827,501	Jun-22
NPL-H-SCFP04	73,004	Dec-22
NPL-M-SCFP02	291,482	Jun-22
NPL-M-SCFP03	5,203	Dec-22
NPL-T-SCFP02	755,658	Jun-22
NPL-T-SCFP03	117,301	Dec-22
<b>Madagascar</b>	<b>1,410,093</b>	
MDG-H-PSIP03	929	Jul-23
MDG-H-SECNLSP02	116,146	Jun-22
MDG-H-SECNLSP03	10,192	Jan-23
MDG-M-MOHP01	98,362	Aug-19
MDG-M-MOHP02	1,177,135	Jun-22
MDG-M-PSIP04	1,200	Mar-23
MDG-T-ONNP02	6,129	Oct-22
<b>Congo (Democratic Republic)</b>	<b>1,121,086</b>	
COD-C-CORDAIDP02	39,046	Jul-23
COD-H-MOHP02	452,950	Jan-23
COD-M-MOHP02	627,666	May-23
COD-T-MOHP02	1,424	Sep-23

Country / Grant	Amount	Reimbursement Deadline
<b>Pakistan</b>	<b>1,336,607</b>	
PAK-H-NACPP03	112,651	Mar-22
PAK-M-DOMCP03	139,738	Apr-21
PAK-M-DOMCP04	56,770	Apr-23
PAK-T-MCP03	20,949	Sep-22
PAK-T-MCP04	1,155	Jan-23
PAK-T-NTPP01	1,393	Sep-20
PAK-T-NTPP02	122,717	May-21
PAK-T-NTPP03	655,227	Apr-21
PAK-T-NTPP04	13,772	Dec-22
PAK-T-TIHP01	157,034	Apr-22
PAK-T-TIHP02	55,202	Apr-23
<b>Senegal</b>	<b>1,307,932</b>	
SEN-M-PNLPP02	1,307,932	Feb-23
<b>Zambia</b>	<b>1,281,738</b>	
ZMB-C-CHAZP02	313,790	Jan-23
ZMB-C-MOHP02	702,395	Jan-23
ZMB-C-MOHP03	5,720	Jan-23
ZMB-M-CHAZP02	100,182	Jan-23
ZMB-M-MOHP02	111,776	Jan-23
ZMB-M-MOHP03	47,875	Jan-23
<b>Kenya</b>	<b>1,132,978</b>	
KEN-H-TNTP03	2,120	Sep-21
KEN-H-TNTP04	228,741	Aug-23
KEN-M-AMREFP02	4,519	Nov-22
KEN-M-TNTP02	827,716	Aug-23
KEN-T-AMREFP04	57,964	Nov-22
KEN-T-TNTP03	5,351	Jan-21
KEN-T-TNTP04	6,567	Apr-23
<b>Tanzania (United Republic)</b>	<b>1,059,275</b>	
TNZ-405-G06-HP03	426,561	May-20
TZA-C-AmrefP01	631,408	Jan-23
TZA-H-MOFPP02	1,306	Jan-23
<b>Liberia</b>	<b>943,555</b>	
LBR-C-MOHP02	546,998	Nov-22
LBR-C-MOHP03	169,981	Apr-23
LBR-M-MOHP04	226,576	Nov-22

**Table 5: Detailed 2023 Write-offs**

Country	Currency	Amount Grant CCY	Amount USD	Approved by RC/ED
Multicountry MENA Key Pops	USD	6,369	6,369	Mar-23
Nigeria	USD	392,297	392,297	Mar-23
Ukraine	USD	55,816	55,816	Mar-23
Tanzania	USD	6,717	6,717	May-23
<b>TOTAL</b>			<b>461,199</b>	