

# **Recoveries Report**

## **Period ended 31 December 2023**

### **51<sup>st</sup> Board Meeting**

GF/B51/19  
51<sup>st</sup> Board Meeting  
23 & 24 April 2024, Geneva

#### **Board Information**

Purpose of the paper: This report is submitted to the Board for information pursuant to a decision of the Board at its Thirty-Second meeting (GF/B32/DP04) and provides background information and updates regarding the status of non-compliant expenditures identified by the Office of the Inspector General (“OIG”) as at 31 December 2023, as well as recoverable amounts identified in the normal course of grant management operations as at 31 December 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 year ended 31 December 2023.

The Global Fund maintains a zero-tolerance approach to fraud and corruption instances and takes swift and appropriate action when cases of misuse of funds are identified by seeking recoveries as appropriate and working to address the underlying weaknesses that led to occurrence of recoverable amounts.

## 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 2023 and historical background

**OIG Recoverable Balance** - The total outstanding OIG recoverable balance as at 31 December 2023 is US\$ 2.5M (30 June 2023 – US\$ 2.4 million), net of commitments to repay. The outstanding OIG recoverable is stable compared to June 2023 with a minor increase with the issuance of the Guinea Investigation Demand Letter amounting to US\$ 55K in August 2023. 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 at 31 December 2023, the non-OIG recoverable balance, net of written commitments to repay is US\$ 33M (30 June 2023 - US\$ 27.3M). The increase in the recoverable balance net of commitments as compared to June 2023 is the consequence of issuance of new Demand Letters mainly in Democratic Republic of Congo (+US\$ 2.9M) and Kenya (+US\$ 1.6M). 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 (GC) 6 and C19RM, combined with the continuing difficult economic situation in the countries in which the Global Fund operates has increased the inherent risk of incentives for fraud and misuse of resources at country implementer level.

In addition, the improvements introduced in the Secretariat's recoveries systems and processes over the last two years contributed to accelerate issuance of long outstanding Demand Letters, resulting in the increase of the recoverable amounts. The Secretariat's focus going forward will be on continuing to ensure that ineligible are properly identified, reported and recovered and on identifying and working on the underlying systemic weaknesses that led to recoverable amounts.

# Report

## Introduction

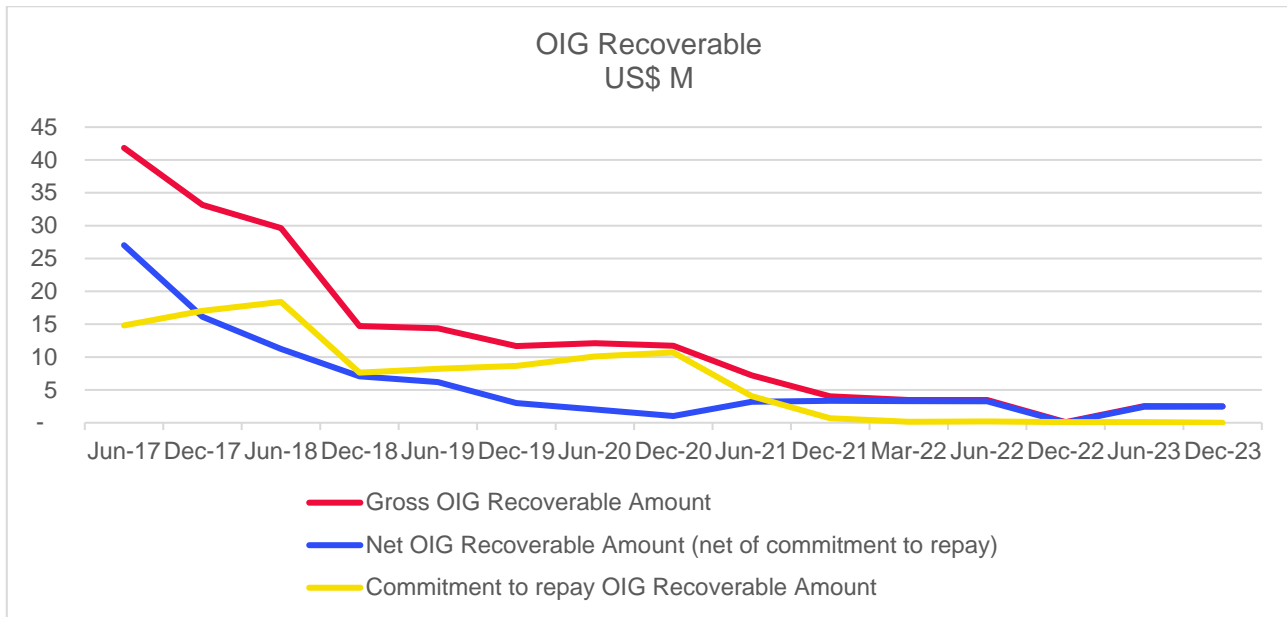
1. The Global Fund is fully committed to the principles of transparency and accountability. To fulfill this commitment, the Global Fund works, through its risk management and assurance processes, to expose irregularities and misuse of resources. Key measures are dedicated towards prevention but where irregularities or misuse have materialized, action is taken to address the underlying weaknesses and seek recoveries where appropriate.
2. The Global Fund maintains a zero-tolerance approach to fraud and corruption instances and takes swift and appropriate action when cases of misuse of funds are identified by seeking recoveries as appropriate and working to address the underlying weaknesses that led to occurrence of recoverable amounts.
3. Reports on amounts identified due to 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 in the annex presents the detailed country-by-country data for OIG-reported open cases as at 31 December 2023.
5. Table 2 in the annex presents a summary of recoverable amounts identified in the normal course of grant management as at 31 December 2023 for non-OIG open cases.
6. Table 3 in the annex presents a summary of OIG audit and investigation reports as at 31 December 2023 where supporting documentation at the time of the reports was deemed insufficient to establish final recoverable amounts and where follow-up work is 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 presented in this report may differ from those presented in the financial statements due to the accounting method adopted to comply with the IFRS requirements. For instance, estimated credit losses, impairment, and revaluation gains on foreign exchange are not captured in this report. In addition, 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 occur after the reporting period and may also reflect adjustments based on recommendations by the Recoveries Committee and approval by the Executive Director. Finally, some cut-off date exceptions may arise because of the necessary time to capture and validate data in the recoveries system. It should be noted that the financial statements reporting on losses and recoveries uses the exact same underlying

data as presented in the tables below, and that a formal reconciliation process is implemented and validated.

## **Current Status**

### Oversight of OIG recoverable amounts as of 31 December 2023

8. When the OIG publishes audit or investigation reports that include the identification of non-compliant expenditure amount and agreed Recoveries Agreement Management Actions (AMAs), the Secretariat determines an appropriate amount to be recovered, 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 initiates 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 do not typically 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 submitted to 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 amounts to US\$ 2.5M as at 31 December 2023 and remains at comparable levels at June 2023. (US\$ 2.4M). This amount relates to five portfolios, namely Guinea (US\$ 55K) Kenya (US\$ 235K), Liberia (US\$ 1M), Pakistan (US\$ 1.1M) and Sierra Leone (US\$ 29K).
12. The total OIG recoverable balance relates to new Demand Letters issued in 2023 for which there is no commitment to repay yet. The Secretariat is actively working on getting these amounts reimbursed and / or getting firm commitments to reimburse.
13. The pipeline of OIG recoverable amounts is presented in the table 3 annexed to this report and relates to the investigation report for Zambia that was released in December 2023. (OIG identified recoverable amount is US\$ 33K).
14. 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 at 31 December 2023

15. Data on non-OIG recoverable amounts is collected on an ongoing basis by the Secretariat and offers a snapshot of a rolling total through this report. If they are not resolved within specified timeframes, these cases are reported to the Recoveries Committee for their review and recommendation.

16. At 31 December 2023, the total outstanding non-OIG balance, net of written commitments to repay, amounted to US\$ 33M (30 June 2023 - US\$ 27.3M). The increase in the net amount compared to last reporting period is a result of the Global Fund Secretariat’s efforts through previous systems improvement and more robust monitoring and oversight that translated into conversion of potential recoverable amounts into confirmed Demand Letters in a timely manner according to the Global Fund policies and timelines. The main movements in the outstanding balance are presented below:

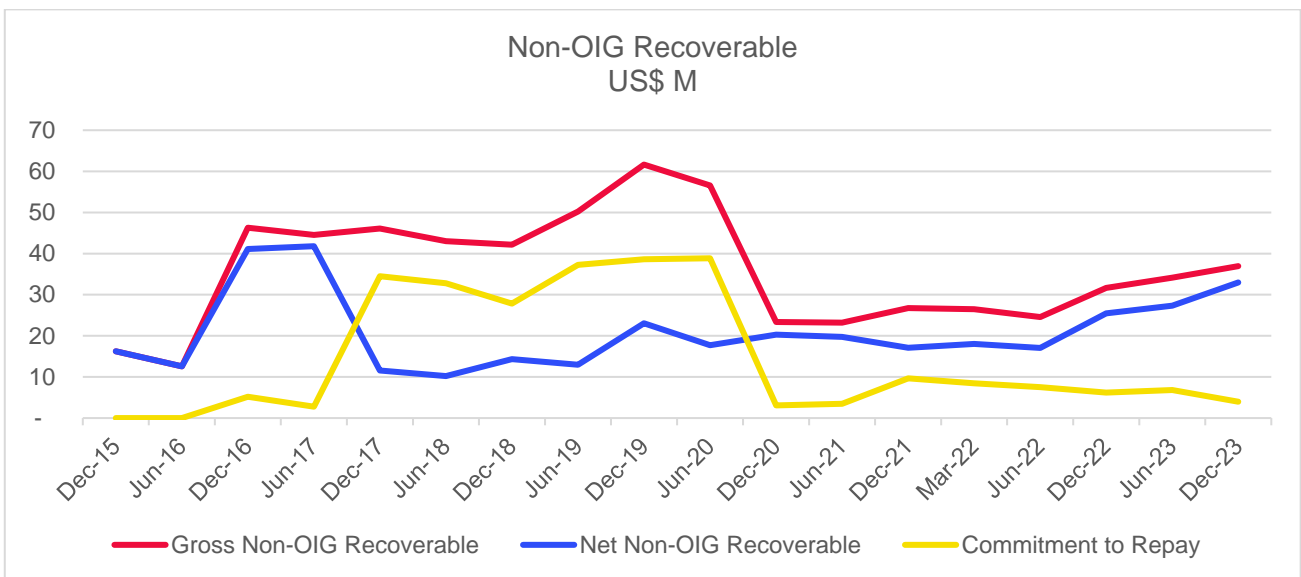
Country	Net after	Net after	Variance
	Commitments (US\$ M) Dec 23	Commitments (US\$ M) Jun 23	
Nepal	0.2	2.1	(1.9)
Tanzania (United Republic)	0.0	1.1	(1.0)
Pakistan	1.8	1.3	0.4
Thailand	0.9	0.4	0.5
Uganda	1.2	0.7	0.5
Bangladesh	0.8	-	0.8
Papua New Guinea	0.8	-	0.8
Kenya	2.7	1.1	1.6
Congo (Democratic Republic)	4.0	1.1	2.9
<b>Sub-Total</b>	<b>12.3</b>	<b>7.8</b>	<b>4.5</b>
Others (61 Countries)	20.6	19.5	1.1
<b>TOTAL</b>	<b>33.0</b>	<b>27.3</b>	<b>5.6</b>

17. Thirteen countries account for approximately US\$ 26.7M or 81% of the total net outstanding recoverable amount, as follows:

Country	Net after Commitments (US\$ M) Dec 23
Guinea	4.6
Congo (Democratic Republic)	4.0
Ethiopia	3.2
Kenya	2.7
Burkina Faso	2.3
Pakistan	1.8
Zambia	1.6
Madagascar	1.3
Senegal	1.3
Uganda	1.2
Liberia	1.1
Thailand	0.9
Ghana	0.8
<b>Sub-Total</b>	<b>27</b>
Others	6.2
<b>TOTAL</b>	<b>33</b>
<b>Sub-Total % of total Non-OIG recoverable</b>	<b>81%</b>

Table 4 in the annex to this report provides the details by grant.

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 since 2015.



19. Since December 2020, the gross recoverable amount has been increasing (+58%) to reach US\$ 37M as at 31 December 2023. Given the relatively recent seniority of most of the recoverable amounts, the Secretariat is actively working on getting these amounts reimbursed and / or getting firm commitments to reimburse.

#### Write-Offs and operational losses since July 2023

20. Since July 2023, the Recoveries Committee / Executive Director approved two cases of write offs across multiple grants (all non-OIG) during the reporting period from July to December 2023 for a total of US\$ 2K bringing the total write-offs approved during the whole year 2023 to US\$ 0.5M (write-off for the year ended 31 December 2022 of US\$ 0.4M).

21. Table 5 annexed to this report provides the details of the write-offs approved in 2023.

#### Allocation Reductions

22. Since July 2023, the Recoveries Committee recommended six cases of allocation reduction for a total amount of US\$ 3.2M which were approved by the Executive Director or his delegate bringing the total of Allocation Reductions approved in 2023 to 12 cases amounting to US\$ 4.2M (original recoverable amounts to US\$ 3.7M). The allocation reductions were approved 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 the allocation reduction would not result in significant programmatic disruption.

23. The six allocation reductions approved since July 2023 are briefly illustrated in the following paragraphs. For previous allocation reduction cases approved during the period from 1 January 2023 to 30 June 2023, these are reported in the 50<sup>th</sup> Board Meeting Recoveries Report<sup>1</sup>.

#### 24. Nepal and Multicountry HIAS (Non-OIG)

The allocation reduction relates to recoverable taxes amounting to US\$ 2.4M paid in Nepal in the course of the implementation of Global Fund grants, including the multicountry grant QSA-H-SCF.

Considering the importance of the recoverable amount and the potential negative programmatic impact of applying a 2:1 allocation reduction of US\$ 4.8M, the Executive Director approved that only a 1:1 allocation reduction of US\$ 2.4M is applied to Nepal's 2023-25 allocation amount, subject to the conclusion of a Framework Agreement between the Global Fund and Nepal and/or another bipartite or tripartite legal instrument with a clear tax reimbursement/recovery mechanism. In the event that no such agreement is reached with the country, an additional 1:1 allocation reduction will be applied.

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<sup>1</sup> 50<sup>th</sup> Board Meeting Recoveries Report can be found in the following link:  
[https://archive.theglobalfund.org/media/13543/archive\\_bm50-19-recoveries-june-2023\\_report\\_en.pdf](https://archive.theglobalfund.org/media/13543/archive_bm50-19-recoveries-june-2023_report_en.pdf)

## 25. Bangladesh (Non-OIG)

The allocation reduction of US\$ 0.7M relates to recoverable taxes incurred by the various Principal Recipients implementing grants in Bangladesh. The Executive Director approved that only a 1:1 allocation reduction will be applied if the country fails to reimburse the abovementioned amount, considering the negative programmatic impact of a 2:1 allocation reduction.

## 26. South Africa (Non-OIG)

The 2:1 allocation reduction of US\$ 23K was approved in relation to a recoverable amount of US\$ 12K incurred in taxes paid during the implementation of grants in South Africa.

## 27. Bolivia (Non-OIG)

The 2:1 allocation reduction of US\$ 15K was approved in relation to a recoverable amount of US\$ 8K incurred in taxes paid during the implementation of grants in Bolivia.

## 28. Haïti (Non-OIG)

The 2:1 allocation reduction of US\$ 14K was approved in relation to a recoverable amount of US\$ 7K incurred in taxes paid during the implementation of grants in Haïti.

## 29. Algeria (Non-OIG)

The 2:1 allocation reduction of US\$ 4K was approved in relation to a recoverable amount of US\$ 2K thousand incurred as penalties for delayed submission of tax returns.

## Recovery outlook & process improvement

30. It is anticipated that 2024 will be a critical year for the Global Fund and its stakeholders with the closure of most GC6 grants, implementation start of GC7 grants, and the implementation of the C19RM extension where the Global Fund approved the highest ever re-investment shift into health and community systems. These ambitions inevitably increase the inherent risk of fraud and ineligible expenditure, especially in a constrained economic environment in the countries implementing Global Fund grants.

As a result of this reality, it is expected that the recovery process will continue to be leveraged to ensure recoverable amounts are identified, reported and recovered within reasonable timeframes.

The Global Fund will also continue to adapt its recoveries' processes as necessary to ensure that they meet operational needs. An update to the OPN on recovery of grant funds is planned in 2024.



**Table 1: OIG cases with outstanding recoverable amounts for the period ended 31 December 2023**

Row Labels	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>Guinea</b>	-	54,824	-	-	-	54,824	-	-	-	-	54,824	-	54,824
GIN-M-CRSP03	-	54,824	-	-	-	54,824	-	-	-	-	54,824	-	54,824
<b>Kenya</b>	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
KEN-H-TNTP04	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
<b>Liberia</b>	-	-	-	994,928	-	994,928	-	-	-	-	994,928	1,599	993,329
LBR-C-MOHP02	-	-	-	622,727	-	622,727	-	-	-	-	622,727	-	622,727
LBR-M-MOHP04	-	-	-	372,201	-	372,201	-	-	-	-	372,201	1,599	370,602
<b>Pakistan</b>	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
<b>Sierra Leone</b>	-	-	-	28,582	-	28,582	-	-	-	-	28,582	-	28,582
SLE-Z-MOHP02	-	-	-	28,582	-	28,582	-	-	-	-	28,582	-	28,582
<b>Grand Total</b>	<b>1,406,092</b>	<b>54,824</b>	<b>-</b>	<b>1,023,510</b>	<b>-</b>	<b>2,484,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,484,426</b>	<b>1,599</b>	<b>2,482,827</b>

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2023**

Row Labels	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)	Management Adjustments (USD Eq)	Total Recoverable Amount (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>Afghanistan</b>	-	-	-	<b>3,224</b>	-	<b>3,224</b>	-	-	-	-	<b>3,224</b>	-	<b>3,224</b>
AFG-Z-UNDP01*	-	-	-	3,224	-	3,224	-	-	-	-	3,224	-	3,224
<b>Bangladesh</b>	-	<b>28,444</b>	<b>746,926</b>	-	-	<b>775,370</b>	-	-	-	-	<b>775,370</b>	-	<b>775,370</b>
BGD-H-ICDRBP02	-	5,664	7,945	-	-	13,609	-	-	-	-	13,609	-	13,609
BGD-H-NASPP02	-	8,258	1,744	-	-	10,002	-	-	-	-	10,002	-	10,002
BGD-H-SCPO2	-	165	121,813	-	-	121,978	-	-	-	-	121,978	-	121,978
BGD-M-BRACP04	-	-	77,563	-	-	77,563	-	-	-	-	77,563	-	77,563
BGD-M-NMCP04	-	14,357	32,540	-	-	46,897	-	-	-	-	46,897	-	46,897
BGD-T-BRACP04	-	-	482,578	-	-	482,578	-	-	-	-	482,578	-	482,578
BGD-T-NTPP04	-	-	22,743	-	-	22,743	-	-	-	-	22,743	-	22,743
<b>Belarus</b>	-	-	-	<b>56,116</b>	-	<b>56,116</b>	-	-	-	-	<b>56,116</b>	-	<b>56,116</b>
BLR-C-RSPCMTPO1	-	-	-	56,116	-	56,116	-	-	-	-	56,116	-	56,116
<b>Benin</b>	<b>21,555</b>	<b>5,524</b>	-	-	-	<b>27,079</b>	-	-	-	-	<b>27,079</b>	-	<b>27,079</b>
BEN-M-PNLPP02	21,555	-	-	-	-	21,555	-	-	-	-	21,555	-	21,555
BEN-S-CNLS-TPP01	-	5,524	-	-	-	5,524	-	-	-	-	5,524	-	5,524
<b>Bhutan</b>	-	-	-	<b>3,015</b>	-	<b>3,015</b>	-	-	-	-	<b>3,015</b>	-	<b>3,015</b>
BTN-C-MOHP01	-	-	-	3,015	-	3,015	-	-	-	-	3,015	-	3,015
<b>Botswana</b>	-	<b>133,890</b>	<b>148,381</b>	<b>56,532</b>	-	<b>338,803</b>	-	-	-	-	<b>338,803</b>	-	<b>338,803</b>
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>	-	<b>62,534</b>	-	<b>2,233,256</b>	-	<b>2,295,790</b>	-	-	-	-	<b>2,295,790</b>	<b>18,913</b>	<b>2,276,877</b>
BFA-H-SPCNLSP04	-	62,534	-	308,532	-	371,066	-	-	-	-	371,066	18,913	352,153
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>	-	<b>8,559</b>	-	<b>25,784</b>	-	<b>34,343</b>	-	-	-	-	<b>34,343</b>	-	<b>34,343</b>
BDI-C-UNDP02	-	2,086	-	6,095	-	8,181	-	-	-	-	8,181	-	8,181
BDI-M-UNDP02	-	-	-	19,689	-	19,689	-	-	-	-	19,689	-	19,689
BDI-S-UGADSP01	-	6,473	-	-	-	6,473	-	-	-	-	6,473	-	6,473
<b>Cameroon</b>	<b>56,606</b>	-	<b>2,852</b>	<b>1,041,199</b>	-	<b>1,100,658</b>	-	-	-	<b>798,913</b>	<b>301,745</b>	<b>242,287</b>	<b>59,459</b>
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>	<b>5,532</b>	-	<b>57,166</b>	<b>144,618</b>	-	<b>207,316</b>	-	-	-	<b>158,266</b>	<b>49,050</b>	<b>36,854</b>	<b>12,196</b>
COM-810-G03-MP02	-	-	-	6,665	-	6,665	-	-	-	-	6,665	-	6,665
COM-H-DNLSP02	-	-	57,166	-	-	57,166	-	-	-	22,444	34,722	34,722	-
COM-M-PNLPP02	5,532	-	-	-	-	5,532	-	-	-	-	5,532	-	5,532
COM-T-ASC0BEFP01	-	-	-	137,953	-	137,953	-	-	-	135,821	2,132	2,132	-
<b>Congo (Democratic Republic)</b>	-	<b>1,776,520</b>	-	<b>3,579,320</b>	-	<b>5,277,876</b>	<b>77,964</b>	-	-	<b>383,763</b>	<b>4,894,113</b>	<b>898,883</b>	<b>3,995,230</b>
COD-C-CORDAIDP01	-	-	-	281,933	-	281,933	-	-	-	-	281,933	-	281,933
COD-C-CORDAIDP02	-	-	-	1,083,381	-	1,083,381	-	-	-	-	1,083,381	-	1,083,381
COD-H-MOHP02	-	240,666	-	725,470	-	904,680	61,456	-	-	-	904,680	-	904,680
COD-H-MOHP03	-	-	-	559,728	-	559,728	-	-	-	-	559,728	-	559,728
COD-M-MOHP02	-	1,476,944	-	234,254	-	1,711,198	-	-	-	383,763	1,327,435	849,278	478,157
COD-M-MOHP03	-	-	-	451,142	-	451,142	-	-	-	-	451,142	-	451,142
COD-S-MOHP02	-	9,305	-	27,500	-	36,805	-	-	-	-	36,805	-	36,805
COD-T-MOHP02	-	49,605	-	146,988	-	180,085	16,508	-	-	-	180,085	49,605	130,480
COD-T-MOHP03	-	-	-	68,924	-	68,924	-	-	-	-	68,924	-	68,924

\*: Amount reimbursed in January 2024.

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2023**

Row Labels	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)	Management Adjustments (USD Eq)	Total Recoverable Amount (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>Costa Rica</b>	<b>8,452</b>	-	-	<b>82,781</b>	-	<b>91,233</b>	-	-	-	-	<b>91,233</b>	-	<b>91,233</b>
CRI-H-HIVOSP03	8,452	-	-	82,781	-	91,233	-	-	-	-	91,233	-	91,233
<b>Côte d'Ivoire</b>	-	<b>52,391</b>	-	<b>2,479</b>	-	<b>4,302</b>	<b>50,568</b>	-	-	-	<b>4,302</b>	<b>3,321</b>	<b>981</b>
CIV-H-MOHP01	-	-	-	2,479	-	2,479	-	-	-	-	2,479	1,498	981
CIV-M-MOHP01	-	52,391	-	-	-	-	50,568	-	-	-	1,823	1,823	-
<b>Ethiopia</b>	-	<b>2,884,095</b>	-	<b>281,290</b>	-	<b>3,165,385</b>	-	-	-	-	<b>3,165,385</b>	-	<b>3,165,385</b>
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
<b>Gambia</b>	-	-	-	<b>228,416</b>	-	<b>228,416</b>	-	-	-	<b>43,683</b>	<b>184,733</b>	<b>13,421</b>	<b>171,312</b>
GMB-M-MOHP04	-	-	-	228,416	-	228,416	-	-	-	43,683	184,733	13,421	171,312
<b>Ghana</b>	-	<b>39,593</b>	<b>186,744</b>	<b>617,709</b>	-	<b>844,046</b>	-	-	-	-	<b>844,046</b>	-	<b>844,046</b>
GHA-C-CHAGP01	-	-	-	139,404	-	139,404	-	-	-	-	139,404	-	139,404
GHA-C-MOHP01	-	31,559	139,338	35,957	-	206,853	-	-	-	-	206,853	-	206,853
GHA-C-MOHP02	-	-	-	147,220	-	147,220	-	-	-	-	147,220	-	147,220
GHA-H-WAPCASP01	-	-	-	45,063	-	45,063	-	-	-	-	45,063	-	45,063
GHA-H-WAPCASP02	-	-	-	83,516	-	83,516	-	-	-	-	83,516	-	83,516
GHA-M-AGAMaIP02	-	-	-	12,396	-	12,396	-	-	-	-	12,396	-	12,396
GHA-M-AGAMaIP03	-	-	-	76,799	-	76,799	-	-	-	-	76,799	-	76,799
GHA-M-MOHP04	-	3,302	47,406	108	-	50,816	-	-	-	-	50,816	-	50,816
GHA-M-MOHP05	-	4,732	-	77,248	-	81,980	-	-	-	-	81,980	-	81,980
<b>Guatemala</b>	-	-	-	<b>21,203</b>	-	<b>21,203</b>	-	-	-	-	<b>21,203</b>	-	<b>21,203</b>
GTM-H-INCAPP02	-	-	-	21,203	-	21,203	-	-	-	-	21,203	-	21,203
<b>Guinea</b>	-	<b>2,678</b>	-	<b>4,713,042</b>	-	<b>4,715,720</b>	-	-	-	<b>102,345</b>	<b>4,613,375</b>	-	<b>4,613,375</b>
GIN-C-PLANP02	-	709	-	-	-	709	-	-	-	-	709	-	709
GIN-H-CNLSP02	-	-	-	4,713,042	-	4,713,042	-	-	-	102,345	4,610,697	-	4,610,697
GIN-H-MOHP01	-	1,969	-	-	-	1,969	-	-	-	-	1,969	-	1,969
<b>Guyana</b>	-	-	-	<b>446</b>	-	<b>446</b>	-	-	-	-	<b>446</b>	<b>446</b>	-
GUY-M-MOHP04	-	-	-	446	-	446	-	-	-	-	446	446	-
<b>Haiti</b>	-	-	-	<b>77,949</b>	-	<b>7,664</b>	<b>70,285</b>	-	-	-	<b>7,664</b>	<b>2,350</b>	<b>5,314</b>
HTI-S-UGPP01	-	-	-	77,949	-	7,664	70,285	-	-	-	7,664	2,350	5,314
<b>Indonesia</b>	-	<b>84</b>	-	<b>320,788</b>	-	<b>320,871</b>	-	-	-	-	<b>320,871</b>	<b>2,396</b>	<b>318,475</b>
IDN-H-IACP01	-	-	-	41,342	-	41,342	-	-	-	-	41,342	2,388	38,953
IDN-H-SPIRITIP02	-	-	-	21,574	-	21,574	-	-	-	-	21,574	-	21,574
IDN-H-SPIRITIP03	-	-	-	131,104	-	131,104	-	-	-	-	131,104	-	131,104
IDN-M-MOHP04	-	-	-	59,764	-	59,764	-	-	-	-	59,764	-	59,764
IDN-M-PERDHA KP03	-	8	-	15,515	-	15,523	-	-	-	-	15,523	8	15,515
IDN-T-MOHP05	-	-	-	35,022	-	35,022	-	-	-	-	35,022	-	35,022
IDN-T-PBSTPIP01	-	76	-	16,467	-	16,543	-	-	-	-	16,543	-	16,543
<b>Kenya</b>	<b>349,471</b>	<b>2,354,632</b>	<b>155,259</b>	<b>316,289</b>	-	<b>2,812,881</b>	<b>362,770</b>	-	-	<b>71,262</b>	<b>2,741,619</b>	<b>6,125</b>	<b>2,735,495</b>
KEN-H-TNTP03	-	-	-	16,751	-	16,751	-	-	-	14,631	2,120	-	2,120
KEN-H-TNTP04	123,577	147,877	27,159	85,631	-	330,974	53,270	-	-	-	330,974	-	330,974
KEN-H-TNTP05	-	-	-	3,519	-	3,519	-	-	-	-	3,519	-	3,519
KEN-M-AMREFP02	-	-	-	4,519	-	4,519	-	-	-	-	4,519	-	4,519
KEN-M-AMREFP03	-	-	-	7,517	-	7,517	-	-	-	-	7,517	-	7,517
KEN-M-TNTP02	225,894	1,835,330	11,576	67,602	-	1,830,903	309,499	-	-	-	1,830,903	-	1,830,903
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	-	366,074	116,524	56,830	-	539,428	-	-	-	56,631	482,797	6,125	476,673
KEN-T-TNTP05	-	-	-	3,733	-	3,733	-	-	-	-	3,733	-	3,733
KEN-T-AMREFP05	-	-	-	12,222	-	12,222	-	-	-	-	12,222	-	12,222

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2023**

Row Labels	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)	Management Adjustments (USD Eq)	Total Recoverable Amount (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>Lesotho</b>	-	675	4,097	38,830	-	43,602	-	-	-	-	43,602	-	43,602
LSO-C-MOFFP02	-	675	-	7,486	-	8,161	-	-	-	-	8,161	-	8,161
LSO-C-MOFFP03	-	-	4,097	31,344	-	35,441	-	-	-	-	35,441	-	35,441
<b>Liberia</b>	-	892,481	-	202,531	-	1,095,012	-	-	-	-	1,095,012	-	1,095,012
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	-	168,943	-	378,033	-	-	-	-	378,033	-	378,033
<b>Madagascar</b>	10,192	1,122,764	626,087	68,361	-	1,409,704	417,699	-	-	42,779	1,366,925	55,583	1,311,342
MDG-H-SECNLSPO2	-	40,865	75,281	-	-	116,146	-	-	-	-	116,146	-	116,146
MDG-H-SECNLSPO3	10,192	-	-	-	-	10,192	-	-	-	-	10,192	-	10,192
MDG-M-MOHP01	-	98,362	-	-	-	98,362	-	-	42,779	-	55,583	55,583	-
MDG-M-MOHP02	-	983,537	544,676	47,285	-	1,177,135	398,363	-	-	-	1,177,135	-	1,177,135
MDG-M-PSIP04	-	-	-	21,076	-	1,740	19,336	-	-	-	1,740	-	1,740
MDG-T-ONNP02	-	-	6,129	-	-	6,129	-	-	-	-	6,129	-	6,129
<b>Mali</b>	-	558	-	6,708	-	7,266	-	-	-	-	7,266	-	7,266
MLI-C-ARCP01	-	558	-	-	-	558	-	-	-	-	558	-	558
MLI-M-PSIP03	-	-	-	6,708	-	6,708	-	-	-	-	6,708	-	6,708
<b>Mauritius</b>	-	24,564	-	-	-	24,564	-	-	-	-	24,564	-	24,564
MUS-H-NASP03	-	24,564	-	-	-	24,564	-	-	-	-	24,564	-	24,564
<b>Montenegro</b>	-	-	-	3,086	-	3,086	-	-	-	-	3,086	-	3,086
MNE-H-MoHP01	-	-	-	3,086	-	3,086	-	-	-	-	3,086	-	3,086
<b>Mozambique</b>	-	-	-	852,984	-	852,984	-	-	-	-	852,984	196,392	656,592
MOZ-C-CCSP01	-	-	-	178,452	-	178,452	-	-	-	-	178,452	-	178,452
MOZ-C-CCSP02	-	-	-	211,688	-	211,688	-	-	-	-	211,688	-	211,688
MOZ-H-FDCP01	-	-	-	8,816	-	8,816	-	-	-	-	8,816	-	8,816
MOZ-H-FDCP02	-	-	-	11,410	-	11,410	-	-	-	-	11,410	-	11,410
MOZ-H-MOHP02	-	-	-	74,161	-	74,161	-	-	-	-	74,161	-	74,161
MOZ-M-MOHP02	-	-	-	91,781	-	91,781	-	-	-	-	91,781	-	91,781
MOZ-M-WVP02	-	-	-	196,392	-	196,392	-	-	-	-	196,392	196,392	-
MOZ-M-WVP03	-	-	-	31,827	-	31,827	-	-	-	-	31,827	-	31,827
MOZ-T-MOHP02	-	-	-	48,457	-	48,457	-	-	-	-	48,457	-	48,457
<b>Multicountry EECA APH</b>	-	-	-	30,941	-	30,941	-	-	-	-	30,941	-	30,941
QMZ-H-AUAP01	-	-	-	30,941	-	30,941	-	-	-	-	30,941	-	30,941
<b>Multicountry HIAF1 WHC</b>	-	145,452	372	-	-	145,824	-	-	-	-	145,824	-	145,824
QPA-T-WHCP02	-	145,452	372	-	-	145,824	-	-	-	-	145,824	-	145,824
<b>Multicountry HIAF2 ANECCA</b>	-	10,785	-	13,350	-	24,135	-	-	13,136	10,999	10,999	-	10,999
QPA-H-ANECCAP01	-	10,785	-	13,350	-	24,135	-	-	13,136	10,999	10,999	-	10,999
<b>Multicountry HIAF2 E8S</b>	-	-	-	14,638	-	14,638	-	-	-	-	14,638	-	14,638
QPA-M-E8SP02	-	-	-	14,638	-	14,638	-	-	-	-	14,638	-	14,638
<b>Multicountry HIAF2 ECSA-HC</b>	-	659	-	38,974	-	39,633	-	-	23,711	15,922	15,922	-	15,922
QPA-T-ECSAP01	-	-	-	24,897	-	24,897	-	-	23,711	1,186	1,186	-	1,186
QPA-T-ECSAP02	-	659	-	14,077	-	14,736	-	-	-	14,736	14,736	-	14,736
<b>Multicountry HIAF2 LSDI</b>	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
QPA-M-LSDI02	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
<b>Multicountry HIAS RAI</b>	-	-	-	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
<b>Multicountry HIAS UNOPS</b>	-	-	-	66,148	-	66,148	-	-	7,446	58,702	58,702	-	58,702
QMZ-T-UNOPSP01	-	-	-	57,852	-	57,852	-	-	7,446	50,406	50,406	-	50,406
QSE-T-IOMP01	-	-	-	8,296	-	8,296	-	-	-	-	8,296	-	8,296
<b>Multicountry MENA Key Populations</b>	-	-	81,479	15,762	-	97,241	-	-	-	-	97,241	-	97,241
QMZ-H-FAP01	-	-	81,479	-	-	81,479	-	-	-	-	81,479	-	81,479
QMZ-H-FAP02	-	-	-	15,762	-	15,762	-	-	-	-	15,762	-	15,762

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2023**

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<b>Multicountry MENA MER</b>	-	-	-	6,571	-	6,571	-	-	-	-	6,571	-	6,571
QSF-Z-IOMP02	-	-	-	3,921	-	3,921	-	-	-	-	3,921	-	3,921
QSF-Z-IOMP03	-	-	-	2,650	-	2,650	-	-	-	-	2,650	-	2,650
<b>Multicountry SEAS AFAO</b>	-	-	-	35,283	-	35,283	-	-	-	-	35,283	-	35,283
QMZ-H-AFAOP01	-	-	-	35,283	-	35,283	-	-	-	-	35,283	-	35,283
<b>Multicountry WCA NTP-SRL</b>	-	-	6,128	-	-	6,128	-	-	-	-	6,128	6,128	-
QMZ-T-PNTP01	-	-	6,128	-	-	6,128	-	-	-	-	6,128	6,128	-
<b>Myanmar</b>	-	-	-	11,282	-	11,282	-	-	-	-	11,282	599	10,684
MMR-T-UNOPSP03	-	-	-	9,136	-	9,136	-	-	-	-	9,136	-	9,136
MMR-T-UNOPSP04	-	-	-	2,146	-	2,146	-	-	-	-	2,146	599	1,547
<b>Namibia</b>	-	31,760	-	605,372	-	637,132	-	-	-	4,413	632,719	27,347	605,372
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>	-	4,765	67,558	126,472	-	198,795	-	-	-	4,765	194,030	-	194,030
NPL-H-SCFP04	-	-	-	54,112	-	54,112	-	-	-	-	54,112	-	54,112
NPL-M-SCFP02	-	4,765	67,558	-	-	72,323	-	-	-	4,765	67,558	-	67,558
NPL-M-SCFP03	-	-	-	69,502	-	69,502	-	-	-	-	69,502	-	69,502
NPL-T-SCFP03	-	-	-	2,859	-	2,859	-	-	-	-	2,859	-	2,859
<b>Niger</b>	-	92,536	-	15,237	-	107,773	-	-	-	-	107,773	-	107,773
NER-H-CNCTRN02	-	6,171	-	-	-	6,171	-	-	-	-	6,171	-	6,171
NER-H-MSP01	-	592	-	-	-	592	-	-	-	-	592	-	592
NER-M-CRSP03	-	4,555	-	-	-	4,555	-	-	-	-	4,555	-	4,555
NER-T-MSP01	-	81,219	-	15,237	-	96,456	-	-	-	-	96,456	-	96,456
<b>Nigeria</b>	3,572	15,775	342,397	36,161	-	397,905	-	508	-	-	397,397	23,667	373,730
NGA-C-LSMOHP01	-	-	-	1,855	-	1,855	-	508	-	-	1,347	-	1,347
NGA-M-NMEPP03	-	-	-	244	-	244	-	-	-	-	244	244	-
NGA-S-NACAP01	3,572	15,775	342,397	23,423	-	385,167	-	-	-	-	385,167	23,423	361,744
NGA-T-NTBLCPP02	-	-	-	10,639	-	10,639	-	-	-	-	10,639	-	10,639
<b>Pakistan</b>	40,840	78,797	1,179,849	951,819	-	2,251,306	-	-	-	485,811	1,765,495	3,955	1,761,540
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	59,780	-	89,308	-	-	-	-	89,308	-	89,308
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	-	-	-	406,166	-	406,166	-	-	-	-	406,166	-	406,166
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>Papua New Guinea</b>	-	-	-	1,133,803	-	1,133,803	-	95,062	-	230,400	808,341	-	808,341
PNG-C-WVP02	-	-	-	424,851	-	424,851	-	-	-	-	424,851	-	424,851
PNG-M-RAIMP03	-	-	-	708,952	-	708,952	-	95,062	-	230,400	383,490	-	383,490
<b>Paraguay</b>	-	-	43,006	147,214	-	190,220	-	-	-	-	190,220	-	190,220
PRY-H-CIRDP03	-	-	-	106,862	-	106,862	-	-	-	-	106,862	-	106,862
PRY-T-AVPO4	-	-	43,006	40,352	-	83,358	-	-	-	-	83,358	-	83,358

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Row Labels	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)	Management Adjustments (USD Eq)	Total Recoverable Amount (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>Peru</b>	-	-	-	254,989	-	254,989	-	-	-	19,436	235,553	211,557	23,996
PER-H-CAREP01	-	-	-	23,996	-	23,996	-	-	-	-	23,996	-	23,996
PER-T-SESP02	-	-	-	230,993	-	230,993	-	-	-	19,436	211,557	211,557	-
<b>Russian Federation</b>	-	-	-	79,200	-	79,200	-	-	-	-	79,200	-	79,200
RUS-H-HAFP01	-	-	-	79,200	-	79,200	-	-	-	-	79,200	-	79,200
<b>Sao Tome and Principe</b>	-	-	4,678	-	-	4,678	-	-	-	-	4,678	-	4,678
STP-Z-MOHP01	-	-	4,678	-	-	4,678	-	-	-	-	4,678	-	4,678
<b>Senegal</b>	-	1,305,554	-	2,378	-	1,307,932	-	-	-	-	1,307,932	-	1,307,932
SEN-M-PNLPP02	-	1,305,554	-	2,378	-	1,307,932	-	-	-	-	1,307,932	-	1,307,932
<b>Serbia</b>	-	-	-	9,053	-	9,053	-	-	-	9,043	10	10	-
SRB-H-MOHP01	-	-	-	9,053	-	9,053	-	-	-	9,043	10	10	-
<b>Sierra Leone</b>	-	-	-	88,027	-	88,027	-	-	-	-	88,027	-	88,027
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>	-	69,088	-	99,553	-	168,640	-	-	-	-	168,640	-	168,640
SOM-H-UNICEFP02	-	5,717	-	73,567	-	79,283	-	-	-	-	79,283	-	79,283
SOM-H-UNICEFP03	-	2,595	-	-	-	2,595	-	-	-	-	2,595	-	2,595
SOM-M-UNICEFP02	-	60,776	-	25,986	-	86,762	-	-	-	-	86,762	-	86,762
<b>South Africa</b>	11,276	4,502	-	194,042	-	205,317	4,502	-	-	109,466	95,851	16,437	79,414
ZAF-C-AFSAP02	11,276	-	-	166,392	-	177,667	-	-	-	109,466	68,201	16,437	51,764
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
<b>Sudan</b>	122,714	208,602	-	146,674	-	477,990	-	-	-	264,839	213,152	45,148	168,003
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>Tanzania (United Republic)</b>	-	8,133	-	66,881	-	75,015	-	-	-	-	75,015	50,782	24,233
TZA-C-AmrefP01	-	1,466	-	54,416	-	55,882	-	-	-	-	55,882	49,109	6,773
TZA-C-AmrefP02	-	4,227	-	-	-	4,227	-	-	-	-	4,227	1,673	2,554
TZA-H-MOFP03	-	2,440	-	-	-	2,440	-	-	-	-	2,440	-	2,440
TZA-T-MOFP03	-	-	-	12,465	-	12,465	-	-	-	-	12,465	-	12,465
<b>Thailand</b>	-	-	-	874,748	-	874,748	-	-	-	-	874,748	-	874,748
THA-C-DDCP02	-	-	-	151,752	-	151,752	-	-	-	-	151,752	-	151,752
THA-C-DDCP03	-	-	-	121,107	-	121,107	-	-	-	-	121,107	-	121,107
THA-C-RTFP02	-	-	-	267,187	-	267,187	-	-	-	-	267,187	-	267,187
THA-C-RTFP03	-	-	-	334,702	-	334,702	-	-	-	-	334,702	-	334,702
<b>Tunisia</b>	-	-	-	5,105	-	5,105	-	-	-	-	5,105	-	5,105
TUN-H-ONFPP02	-	-	-	5,105	-	5,105	-	-	-	-	5,105	-	5,105
<b>Uganda</b>	21,068	597,984	-	907,813	-	1,526,865	-	-	-	361,207	1,165,658	-	1,165,658
UGA-C-TASOP01	-	692	-	387,663	-	388,355	-	-	-	340,139	48,216	-	48,216
UGA-H-MoFPEDP02	-	-	-	520,150	-	520,150	-	-	-	-	520,150	-	520,150
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>	-	-	2,527	4,230	-	6,757	-	-	-	-	6,757	-	6,757
UKR-C-AUAP03	-	-	-	3,701	-	3,701	-	-	-	-	3,701	-	3,701
UKR-C-AUNP03	-	-	2,527	-	-	2,527	-	-	-	-	2,527	-	2,527
UKR-C-PHCP03	-	-	-	529	-	529	-	-	-	-	529	-	529

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2023**

Row Labels	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)	Management Adjustments (USD Eq)	Total Recoverable Amount (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>Viet Nam</b>	-	-	-	555,979	-	555,979	-	-	-	295,029	260,950	132,957	127,993
VNM-H-VAACP04	-	-	-	324,390	-	324,390	-	-	-	282,750	41,640	16,124	25,516
VNM-H-VAACP05	-	-	-	99,144	-	99,144	-	-	-	-	99,144	-	99,144
VNM-H-VUSTAP02	-	-	-	15,609	-	15,609	-	-	-	12,279	3,330	-	3,330
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>703,462</b>	<b>560,312</b>	<b>899,289</b>	-	<b>6,275,972</b>	<b>619,228</b>	-	-	<b>2,702,089</b>	<b>3,573,884</b>	<b>1,992,028</b>	<b>1,581,856</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-CHAZP03	-	-	-	79,727	-	79,727	-	-	-	-	79,727	-	79,727
ZMB-C-MOHP02	70,938	269,272	538,777	137,055	-	531,233	484,809	-	-	-	531,233	136,927	394,306
ZMB-C-MOHP03	-	126,045	-	118,889	-	244,934	-	-	-	-	244,934	-	244,934
ZMB-M-CHAZP02	-	-	-	100,182	-	100,182	-	-	-	-	100,182	-	100,182
ZMB-M-CHAZP03	-	-	-	14,915	-	14,915	-	-	-	-	14,915	-	14,915
ZMB-M-MOHP02	23,174	36,938	-	105,247	-	164,209	1,150	-	-	-	164,209	52,433	111,776
ZMB-M-MOHP03	-	271,207	21,535	29,484	-	322,226	-	-	-	-	322,226	-	322,226
<b>Zimbabwe</b>	<b>-</b>	<b>70,376</b>	<b>-</b>	<b>61,584</b>	<b>-</b>	<b>68,203</b>	<b>63,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,203</b>	<b>-</b>	<b>68,203</b>
ZWE-T-MOHCCP02	-	-	-	61,584	-	61,584	-	-	-	-	61,584	-	61,584
ZWE-T-MOHCCP03	-	70,376	-	-	-	6,619	63,757	-	-	-	6,619	-	6,619
<b>Grand Total</b>	<b>5,383,416</b>	<b>12,738,213</b>	<b>4,215,819</b>	<b>22,516,036</b>	<b>-</b>	<b>43,186,710</b>	<b>1,666,773</b>	<b>95,570</b>	<b>-</b>	<b>6,131,799</b>	<b>36,959,342</b>	<b>3,987,586</b>	<b>32,971,756</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 31 December 2023**

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 for the period ended 31 December 2023.

Country	OIG Report Issue Date	OIG Reported Potential Recoverable	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Zambia	20 Dec 2023	US\$ 33,092	-	US\$ 33,092	-	The report was issued at the end of 2023. CT is in the process of preparing the memo to the RC

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>Congo (Democratic Republic)</b>	<b>3,995,230</b>	
COD-C-CORDAIDP02	1,083,381	Dec-23
COD-H-MOHP02	904,680	Sep-23
COD-H-MOHP03	559,728	Feb-24
COD-M-MOHP02	478,157	Sep-23
COD-M-MOHP03	451,142	May-23
COD-S-MOHP02	51,154	Sep-23
COD-T-MOHP01	35,650	Sep-23
COD-T-MOHP02	130,480	Sep-23
COD-T-MOHP03	300,858	Feb-24
<b>Ethiopia</b>	<b>3,165,385</b>	
ETH-H-HAPCOPO2	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>Kenya</b>	<b>2,735,495</b>	
KEN-H-TNTP03	2,120	Sep-21
KEN-H-TNTP04	330,674	Aug-23
KEN-H-TNTP05	3,519	Feb-24
KEN-M-AMREFP02	4,519	Nov-22
KEN-M-AMREFP03	7,517	Feb-24
KEN-M-TNTP02	1,824,253	Feb-24
KEN-T-AMREFP04	57,964	Nov-22
KEN-T-AMREFP05	12,222	Feb-24
KEN-T-TNTP03	5,351	Jan-21
KEN-T-TNTP04	482,797	Feb-24
KEN-T-TNTP05	3,733	Feb-24
<b>Burkina Faso</b>	<b>2,276,877</b>	
BFA-H-SPCNLSP04	352,153	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>Pakistan</b>	<b>1,761,540</b>	
PAK-H-NACPP03	112,651	Mar-22
PAK-M-DOMCP03	139,738	Apr-21
PAK-M-DOMCP04	89,308	Apr-23
PAK-T-MCPO3	20,949	Sep-22
PAK-T-MCPO4	1,155	Jan-23
PAK-T-NTPP01	1,393	Sep-20
PAK-T-NTPP02	122,717	May-21

Country / Grant	Amount	Reimbursement Deadline
PAK-T-NTPP03	655,227	Apr-21
PAK-T-NTPP04	406,166	Dec-23
PAK-T-TIHP01	157,034	Apr-22
PAK-T-TIHP02	55,202	Apr-23
<b>Zambia</b>	<b>1,581,856</b>	
ZMB-C-CHAZP02	313,790	Jan-23
ZMB-C-CHAZP03	79,727	Jan-24
ZMB-C-MOHP02	394,306	Jan-23
ZMB-C-MOHP03	244,934	Jan-24
ZMB-M-CHAZP02	100,182	Jan-23
ZMB-M-CHAZP03	14,915	Jan-24
ZMB-M-MOHP02	111,776	Jan-23
ZMB-M-MOHP03	322,226	Jan-24
<b>Madagascar</b>	<b>1,311,342</b>	
MDG-H-SECNLSP02	116,146	Jun-22
MDG-H-SECNLSP03	10,192	Jan-23
MDG-M-MOHP02	1,177,135	Jun-22
MDG-M-PSIP04	1,740	Mar-23
MDG-T-ONNP02	6,129	Oct-22
<b>Senegal</b>	<b>1,307,932</b>	
SEN-M-PNLPP02	1,307,932	Feb-23
<b>Uganda</b>	<b>1,165,658</b>	
UGA-C-TASOP01	48,216	Jan-20
UGA-H-MOFPEP02	520,150	Dec-23
UGA-M-MoFPEP01	430,379	Feb-22
UGA-M-MoFPEP01	1,958	May-21
UGA-T-MoFPEP03	164,955	Nov-21
<b>Liberia</b>	<b>1,095,012</b>	
LBR-C-MOHP02	546,998	Nov-22
LBR-C-MOHP03	169,981	Apr-23
LBR-M-MOHP04	378,033	Nov-22
<b>Thailand</b>	<b>874,748</b>	
THA-C-DDCP02	151,752	Dec-22
THA-C-DDCP03	121,107	Dec-23
THA-C-RTFP02	267,187	Dec-22
THA-C-RTFP03	334,702	Dec-23
<b>Ghana</b>	<b>844,046</b>	
GHA-C-CHAGP01	139,404	Oct-22
GHA-C-MOHP01	206,853	Feb-23
GHA-C-MOHP02	147,220	Jan-24
GHA-H-WAPCASP01	45,063	Apr-22
GHA-H-WAPCASP02	83,516	Oct-22
GHA-M-AGAMaIP02	12,396	Apr-22
GHA-M-AGAMaIP03	76,799	Nov-23
GHA-M-MOHP04	50,816	Feb-23
GHA-M-MOHP05	81,980	Jan-24

**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
Algeria	USD	1,145	1,145	Aug-23
Malaysia	USD	976	976	Dec-23
<b>TOTAL</b>			<b>463,320</b>	