

Recoveries Report

Period ended 30 June

2024

52nd Board Meeting

GF/B52/13

20-22 November 2024, Lilongwe, Malawi

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 on the status of non-compliant expenditures identified by the Office of the Inspector General (“OIG”) as at 30 June 2024, as well as recoverable amounts identified in the normal course of grant management operations as at 30 June 2024. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

Executive Summary

Context

This information paper reports on the status and trends of non-compliant expenditures and recoveries for the period ended 30 June 2024.

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, seeking recoveries where appropriate and working to address the underlying weaknesses that led to the occurrence of recoverable amounts.

Input Sought & Received

This is an information paper, and no specific action is required from the Board, Board Committees, Secretariat and OIG.

Questions this paper addresses & Conclusion

Oversight of recoverable amounts (OIG & non-OIG) as at 30 June 2024 and historical background

OIG Recoverable Balance - The total outstanding OIG recoverable balance as at 30 June 2024 is US\$ 2.4M (31 December 2023 – US\$ 2.5M), net of commitments to repay. The outstanding OIG recoverable is stable compared to December 2023 with a minor decrease that relates to the commitment to repay an outstanding amount of US\$ 55K in Guinea. The historical total outstanding OIG recoverable balance, net of written commitments to repay, demonstrates the resolution of 99% of the aggregate recoverable amount since the inception of the recoveries process.

Non-OIG Recoverable Balance – At 30 June 2024, the non-OIG recoverable balance, net of written commitments to repay, is US\$ 50M (31 December 2023 - US\$ 33M). The increase in the recoverable balance, net of commitments, compared to December 2023 is due to the issuance of new Demand Letters mainly in the Philippines (+US\$ 6.7M), South Africa (+US\$ 4M), Liberia (+US\$3.9M) and Pakistan (+US\$ 1.1M). Main inflows and outflows are presented in the report.

Recovery outlook & process improvement

The significant scale-up of the Global Fund's investments in Grant Cycle (GC) 6 and C19RM, combined with the volatile macro-economic situation and outlook in many countries in which the Global Fund operates has increased the inherent risk and fiduciary exposure at country implementer level.

To respond adequately to this reality, the Secretariat has introduced new set of tools such as Incident reporting and fraud risk assessments. These tools are designed to facilitate the Secretariat's visibility on exposure and effectively mitigate the risks in the future, but they may also lead to uncovering instances of materialization of the risks and further increase the recoverable amounts.

In addition, the improvements made to the Secretariat's recoveries systems and processes over the last two years have helped to accelerate tracking of receivables and timely issuance of demand letters, resulting in an increase in recoverable amounts. The Secretariat's focus going forward continues to be to ensure that ineligible amounts are properly identified, reported and recovered, and to identify and address the underlying systemic weaknesses that led to the 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 to expose irregularities and misuse of resources, through its risk management and assurance processes. Key measures are dedicated towards prevention. but where irregularities or misuse have materialized, action is taken to address the underlying weaknesses and to 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, seeking recoveries where appropriate and working to address the underlying weaknesses that led to the 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 broader environment in which the Global Fund operates. Specifically, the Global Fund operates 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 country-by-country data on open cases reported by the OIG as at 30 June 2024.
5. Table 2 in the annex presents a summary of the recoverable amounts identified in the normal course of grant management as at 30 June 2024 for non-OIG open cases.
6. Table 3 in the annex presents a summary of OIG audit and investigation reports as at 30 June 2024, 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, impairments, and revaluation gains on foreign exchange are not captured in this report. In addition, the OIG may issue an investigation or audit report which is immediately reflected in this report, but the

conversion of 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, there may be some cut-off date exceptions due to the time required to capture and validate data in the recoveries system. It should be noted that the financial statements reporting on losses and recoveries use exactly the same underlying data as presented in the tables below, and that a formal reconciliation process is implemented and validated.

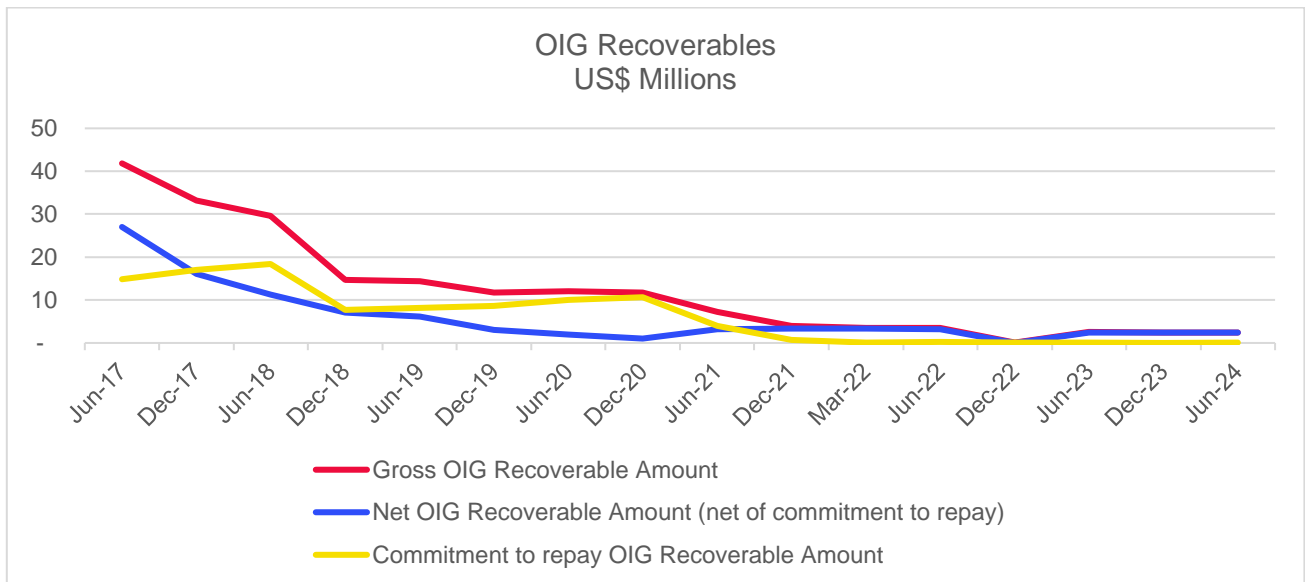
Current Status

Oversight of OIG recoverable amounts as of 30 June 2024

8. When the OIG publishes audit or investigation reports that include the identification of the 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 that amount. All OIG recoverable amounts are approved by the Executive Director, upon the recommendation of the Recoveries Committee.
9. For 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, as 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 contents of the OIG audit report. This recoverable amount is then submitted to the Recoveries Committees for review and subsequent recommendation to the Executive Director for approval.
11. Recoverable / non-compliant amounts may also be identified from OIG non-published reports / Management Briefing notes (MBN). MBNs summarize investigative findings and OIG recommendations as well as significant lessons learnt from the cases and are issued when the findings were either deemed not material or involved a proportionate response having already been taken by the secretariat and implementers to address the issues identified. The amounts relating to MBNs are presented among the non-OIG recoverable amounts.
12. The total outstanding OIG recoverable balance, net of written repayment commitments amounts to US\$ 2.4M as at 30 June 2024 and remains at comparable levels at December 2023. (US\$ 2.5M). This amount relates to four portfolios, namely Kenya (US\$ 235K), Liberia (US\$ 1M), Pakistan (US\$ 1.1M) and Sierra Leone (US\$ 29K).
13. The total OIG recoverable balance relates to Demand Letters issued in 2023 for which there is no commitment to repay yet. The Secretariat is actively working to recover these amounts and / or obtain firm repayment commitments.

14. The pipeline of OIG recoverable amounts is presented in Table 3 in the annex to this report and relates to the Zambia investigation report issued in December 2023. (OIG-identified recoverable amount is US\$ 33K).

15. Graph 1 below illustrates the evolution of the total gross amount deemed recoverable (OIG cases), the net recoverable outstanding amounts, and the evolution of repayment commitments.



Oversight of non-OIG recoverable amounts as at 30 June 2024

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

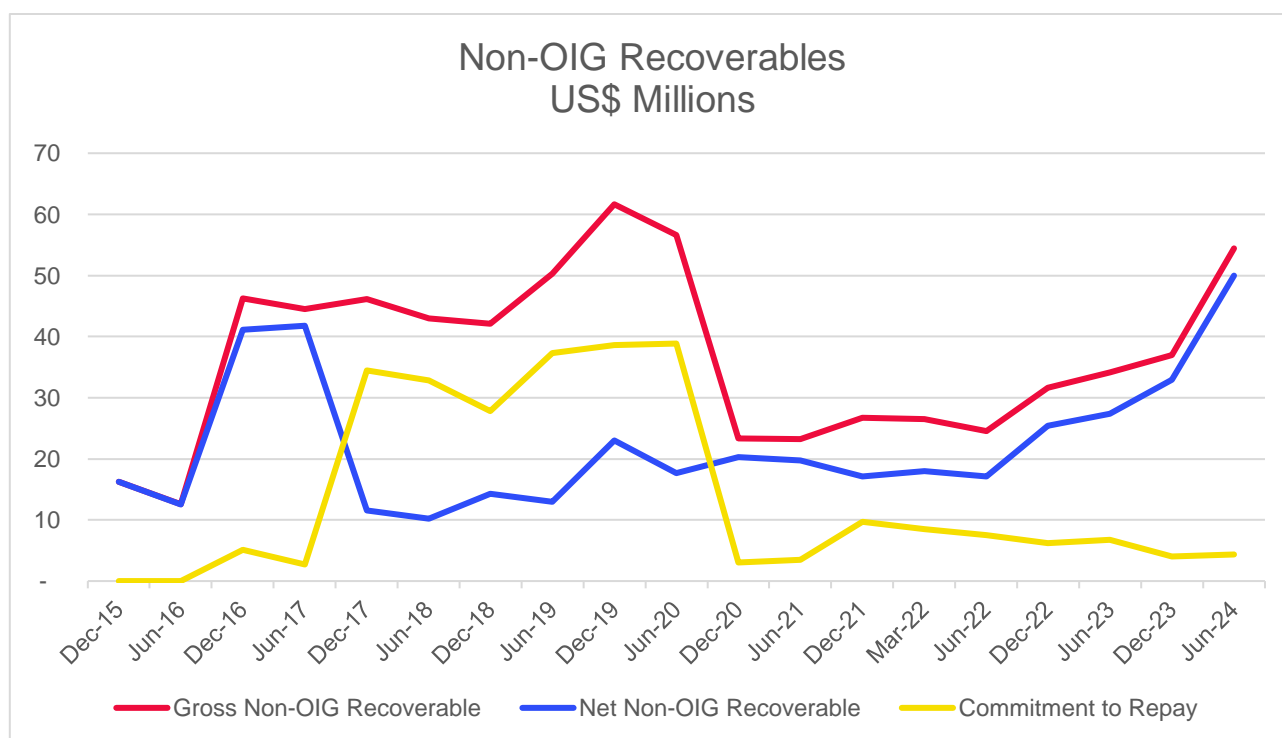
17. At 30 June 2024, the total outstanding non-OIG balance, net of written commitments to repay, amounted to US\$ 50M (31 December 2023 - US\$ 33M). The increase in the net amount compared to the previous reporting period is a result of the Global Fund Secretariat’s efforts, through systems improvements and more robust monitoring and oversight, to convert potential recoverable amounts into confirmed Demand Letters in a timely manner in accordance with the Global Fund policies and timelines. The main drivers of the increase in the Net after commitments are Philippines (+US\$ 6.7M), South Africa (+US\$ 4M) and Liberia (+US\$ 3.9M)

18. Ten countries account for approximately US\$ 37M or 75% of the total net outstanding recoverable amount, as follows:

Country	Net after Commitments (US\$) Jun 24
Philippines	6.7
Liberia	5.0
Congo (Democratic Republic)	5.0
Guinea	4.6
South Africa	4.1
Ethiopia	3.1
Pakistan	2.9
Kenya	2.8
Burkina Faso	1.5
Thailand	1.5
Sub-Total	37
Others	12.7
TOTAL	50
Sub-Total % of total Non-OIG recoverable	75%

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

19. The graph below illustrates the evolution of the total gross amount deemed recoverable (all non-OIG cases), and the net recoverable outstanding amounts since 2015.



20. Since December 2020, the gross recoverable amount has been increasing (+133% since 2020 and +47% since December 2023) to reach US\$ 50M as at 30 June 2024. The increase since December 2023 is mainly driven by Philippines (+US\$ 6.7M), South

Africa (+US\$ 4M), Liberia (+US\$ 3.9M) and Pakistan (+US\$ 1.1M). The Philippines and Pakistan cases were presented to the Recoveries Committee in March and July 2024 respectively. Given the relative recency of most of the remaining recoverable amounts, which is driving the increase, the Secretariat is actively working to recover and/or obtain firm commitments to recover these amounts.

Write-Offs and operating losses in 2024

21. The Recoveries Committee / Executive Director has approved four cases of write-offs across several grants (all non-OIG) during the reporting period from January to June 2024 for a total of US\$ 58K (write-off for the year ended 31 December 2023 was US\$ 0.5M).

22. Table 5 annexed to this report provides details of the write-offs approved in the reporting period ending 30 June 2024.

Allocation Reductions

23. During the reporting period from January to June 2024, the Recoveries Committee recommended six cases of allocation reductions totaling US\$ 10.6M, which were approved by the Executive Director or his delegate (original recoverable amounts of US\$ 9.1M). 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.

24. The six allocation reductions approved since January 2024 are briefly described below.

25. Costa Rica (Non-OIG)

The allocation reduction of US\$ 168K was approved in relation to a recoverable amount of the same amount incurred in taxes paid during the implementation of grants in Costa Rica.

Considering the importance of the recoverable amount when compared to the country allocation, the Recoveries Committee approved an immediate 1:1 allocation reduction and requested further analysis to be conducted to determine the programmatic and financial impact of a 2:1 allocation reduction.

26. Guatemala (Non-OIG)

The 2:1 allocation reduction of US\$ 42K was approved in relation to a recoverable amount of US\$ 21K thousand incurred in taxes paid during the implementation of grants in Guatemala.

27. Madagascar (Non-OIG)

The 2:1 allocation reduction relates to long overdue recoverable expenditures amounting to US\$ 1.4M incurred under several grants implemented in Madagascar, mainly due to insufficient / non existing supporting documentation.

28. The Executive Director and Recoveries Committee approved a 2:1 allocation reduction amounting to US\$ 2.7M to be applied to the GC7 allocation. However, given the gaps and challenges in the country, the country remains eligible for Portfolio Optimization based on the Unfunded Quality Demand (UQD) register.

29. Papua New Guinea (Non-OIG)

The allocation reduction of US\$ 0.8M relates to recoverable taxes of the same amount incurred by the various Principal Recipients implementing grants in Papua New Guinea. The Executive Director approved that only a 1:1 allocation reduction will be applied immediately on the condition that better tax mechanisms are implemented within 12 months of the decision. Otherwise, an additional 1:1 allocation reduction will be applied.

30. Philippines (Non-OIG)

The allocation reduction of US\$ 6.7M was approved in relation to a recoverable amount of the same amount incurred in taxes paid during the implementation of grants in Philippines.

Considering the importance of the recoverable amount and its potential impact on the implementation of grants in the Philippines, the Executive Director approved that only a 1:1 allocation reduction is applied, on the condition that the government of the Philippines implements an arrangement that allows for tax exemption by 30 June 2025. Failure to do so will result in an additional 1:1 allocation reduction.

31. Russian Federation (Non-OIG)

The 2:1 allocation reduction of US\$ 158K was approved in relation to a recoverable amount of US\$ 79K incurred in taxes paid during the implementation of grants in Russian Federation.

Recovery outlook & process improvement

32. While the economic environment in the countries implementing Global Fund grants remains challenging, 2024 marks the start of the implementation of GC7 grants, the implementation of the C19RM extension where the Global Fund approved the largest ever reinvestment shift into health and community systems, and the start of the closure process for over 70% of GC6 grants. As anticipated in previous reports, these realities, coupled with the strong monitoring and oversight mechanisms of the recoveries process, have contributed to the increase in recoverable amounts highlighted in this report.

In addition, the Secretariat has introduced a set of tools related to the management of Fraud and misuse of funds risks, such as incident reporting and fraud risk assessments to facilitate the Secretariat's visibility on exposure and effectively reduce the materialization of malpractices in the future.

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

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 ongoing and is expected to be finalized in 2024.

Annexes

Table 1: OIG cases with outstanding recoverable amounts for the period ended 30 June 2024

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)
Guinea	-	54,824	-	-	-	54,824	-	-	-	-	54,824	54,824	-
GIN-M-CRSP03	-	54,824	-	-	-	54,824	-	-	-	-	54,824	54,824	-
Kenya	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
KEN-H-TINTP04	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
Liberia	-	-	-	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
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-MOHP02	-	-	-	28,582	-	28,582	-	-	-	-	28,582	-	28,582
Grand Total	1,406,092	54,824	-	1,023,510	-	2,484,426	-	-	-	-	2,484,426	56,423	2,428,003

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2024

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)
Bangladesh	-	28,444	746,926	-	-	775,370	-	-	-	-	775,370	-	775,370
BGD-H-ICDDRBPO2	-	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-SCP02	-	165	121,813	-	-	121,978	-	-	-	-	121,978	-	121,978
BGD-M-BRACP04	-	-	77,563	-	-	77,563	-	-	-	-	77,563	-	77,563
BGD-M-NMCPPO4	-	14,357	32,540	-	-	46,897	-	-	-	-	46,897	-	46,897
BGD-T-BRACP04	-	-	482,578	-	-	482,578	-	-	-	-	482,578	-	482,578
BGD-T-NTPPO4	-	-	22,743	-	-	22,743	-	-	-	-	22,743	-	22,743
Belarus	-	-	-	56,116	-	56,116	-	-	-	-	56,116	-	56,116
BLR-C-RSPCMTP01	-	-	-	56,116	-	56,116	-	-	-	-	56,116	-	56,116
Benin	21,555	-	-	-	-	21,555	-	-	-	-	21,555	21,555	-
BEN-M-PNLPP02	21,555	-	-	-	-	21,555	-	-	-	-	21,555	21,555	-
Botswana	-	119,927	30,063	56,532	-	206,522	-	-	-	-	206,522	-	206,522
BWA-M-BMOHP02	-	119,927	30,063	56,532	-	206,522	-	-	-	-	206,522	-	206,522
Burkina Faso	-	11,031	73,719	2,366,251	-	2,451,001	-	-	-	893,061	1,557,941	26,642	1,531,299
BFA-H-SPCNLSP04	-	11,031	-	308,532	-	319,563	-	-	-	156,611	162,952	26,642	136,310
BFA-M-PADSP04	-	-	73,719	1,462,329	-	1,536,049	-	-	-	436,187	1,099,861	-	1,099,861
BFA-T-PADSP02	-	-	-	301,137	-	301,137	-	-	-	300,262	874	-	874
BFA-T-PADSP03	-	-	-	294,253	-	294,253	-	-	-	-	294,253	-	294,253
Burundi	-	7,250	-	2,038	-	9,288	-	-	-	-	9,288	-	9,288
BDI-S-UGADSP01	-	7,250	-	2,038	-	9,288	-	-	-	-	9,288	-	9,288
Cameroon	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
Comoros	5,532	-	57,166	144,618	-	207,316	-	-	-	185,068	22,248	10,051	12,196
COM-810-G03-MP02	-	-	-	6,665	-	6,665	-	-	-	-	6,665	-	6,665
COM-H-DNLSP02	-	-	57,166	-	-	57,166	-	-	-	49,247	7,920	7,920	-
COM-M-PNLPP02	5,532	-	-	-	-	5,532	-	-	-	-	5,532	-	5,532
COM-T-ASC0BEFP01	-	-	-	137,953	-	137,953	-	-	-	135,821	2,132	2,132	-
Congo (Democratic Republic)	-	1,776,520	-	4,574,944	-	6,273,501	77,964	-	-	383,763	5,889,738	898,883	4,990,855
COD-C-CORDAIDP02	-	-	-	429,040	-	429,040	-	-	-	-	429,040	-	429,040
COD-H-MOHP01	-	-	-	27,303	-	27,303	-	-	-	-	27,303	-	27,303
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-M-SANRUP04	-	-	-	332,994	-	332,994	-	-	-	-	332,994	-	332,994
COD-S-MOHP02	-	9,305	-	1,263,414	-	1,272,719	-	-	-	-	1,272,719	-	1,272,719
COD-T-MOHP01	-	-	-	35,650	-	35,650	-	-	-	-	35,650	-	35,650
COD-T-MOHP02	-	49,605	-	204,869	-	237,966	16,508	-	-	-	237,966	49,605	188,361
COD-T-MOHP03	-	-	-	311,080	-	311,080	-	-	-	-	311,080	-	311,080
Côte d'Ivoire	-	52,391	-	202,269	-	202,571	52,089	-	-	-	202,571	2,781	199,790
CIV-C-ACIP01	-	-	-	83,461	-	83,461	-	-	-	-	83,461	-	83,461
CIV-H-ACIP01	-	-	-	32,426	-	32,426	-	-	-	-	32,426	-	32,426
CIV-H-MOHP01	-	-	-	10,999	-	9,478	1,521	-	-	-	9,478	958	8,520
CIV-H-MOHP02	-	-	-	7,061	-	7,061	-	-	-	-	7,061	-	7,061
CIV-M-MOHP01	-	52,391	-	-	-	1,823	50,568	-	-	-	1,823	1,823	-
CIV-M-MOHP02	-	-	-	3,327	-	3,327	-	-	-	-	3,327	-	3,327
CIV-M-MOHP03	-	-	-	10,342	-	10,342	-	-	-	-	10,342	-	10,342
CIV-M-SCIP03	-	-	-	36,735	-	36,735	-	-	-	-	36,735	-	36,735
CIV-S-MOHP01	-	-	-	10,871	-	10,871	-	-	-	-	10,871	-	10,871
CIV-T-ACIP02	-	-	-	2,289	-	2,289	-	-	-	-	2,289	-	2,289
CIV-T-MOHP05	-	-	-	4,758	-	4,758	-	-	-	-	4,758	-	4,758

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2024

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)
Egypt	-	-	-	25,881	-	25,881	-	-	-	-	25,881	-	25,881
EGY-C-UNDP01	-	-	-	25,881	-	25,881	-	-	-	-	25,881	-	25,881
Eswatini	-	-	-	8,009	-	8,009	-	-	-	7,363	646	-	646
SWZ-C-CANGOP01	-	-	-	8,009	-	8,009	-	-	-	7,363	646	-	646
Ethiopia	-	2,884,095	-	281,290	-	3,165,385	-	-	-	-	3,165,385	61,315	3,104,070
ETH-H-HAPCOP02	-	167,033	-	-	-	167,033	-	-	-	-	167,033	-	167,033
ETH-M-FMOHP02	-	1,695,834	-	53,516	-	1,749,350	-	-	-	-	1,749,350	53,516	1,695,834
ETH-S-FMOHP02	-	618,692	-	7,799	-	626,491	-	-	-	-	626,491	7,799	618,692
ETH-S-FMOHP03	-	-	-	219,975	-	219,975	-	-	-	-	219,975	-	219,975
ETH-T-FMOHP04	-	402,536	-	-	-	402,536	-	-	-	-	402,536	-	402,536
Gabon	-	-	-	2,556	-	2,556	-	-	-	-	2,556	2,556	-
GAB-T-CERMELP02	-	-	-	2,556	-	2,556	-	-	-	-	2,556	2,556	-
Gambia	-	-	-	228,416	-	228,416	-	-	-	43,683	184,733	13,421	171,312
GMB-M-MOHP04	-	-	-	228,416	-	228,416	-	-	-	43,683	184,733	13,421	171,312
Ghana	-	39,593	186,744	706,904	-	933,240	-	-	-	-	933,240	-	933,240
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	-	166,442	-	171,174	-	-	-	-	171,174	-	171,174
Guinea	-	57,502	-	4,723,869	-	4,781,371	-	-	-	102,345	4,679,026	54,824	4,624,202
GIN-C-PLANP02	-	709	-	-	-	709	-	-	-	-	709	-	709
GIN-H-CNLSPO2	-	-	-	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
GIN-H-PSIP01	-	-	-	10,827	-	10,827	-	-	-	-	10,827	-	10,827
GIN-M-CRSP03	-	54,824	-	-	-	54,824	-	-	-	-	54,824	54,824	-
Guyana	-	-	-	8,795	-	8,795	-	-	-	-	8,795	-	8,795
GUY-C-MOHP01	-	-	-	8,687	-	8,687	-	-	-	-	8,687	-	8,687
GUY-M-MOHP05	-	-	-	108	-	108	-	-	-	-	108	-	108
Haiti	-	-	-	76,354	-	5,858	70,496	-	-	-	5,858	2,350	3,508
HTI-S-UGPP01	-	-	-	76,354	-	5,858	70,496	-	-	-	5,858	2,350	3,508
Indonesia	-	76	-	341,497	-	326,072	15,502	-	-	2,388	323,683	670	323,014
IDN-H-IACP01	-	-	-	41,342	-	25,840	15,502	-	-	2,388	23,452	-	23,452
IDN-H-MOHP04	-	-	-	2,861	-	2,861	-	-	-	-	2,861	-	2,861
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	-	-	-	59,758	-	59,758	-	-	-	-	59,758	-	59,758
IDN-M-PERDHAKP03	-	-	-	15,515	-	15,515	-	-	-	-	15,515	-	15,515
IDN-T-MOHP05	-	-	-	35,691	-	35,691	-	-	-	-	35,691	670	35,022
IDN-T-PBSTPIP01	-	76	-	16,467	-	16,543	-	-	-	-	16,543	-	16,543
IDN-H-MOHP05	-	-	-	17,185	-	17,185	-	-	-	-	17,185	-	17,185

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2024

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)
Kenya	422,317	2,358,520	155,259	349,540	-	2,922,866	362,770	-	-	71,262	2,851,604	6,125	2,845,479
KEN-H-KRCSP05	-	-	-	368	-	368	-	-	-	-	368	-	368
KEN-H-TNTP03	-	-	-	16,751	-	16,751	-	-	14,631	2,120	-	-	2,120
KEN-H-TNTP04	358,080	147,877	27,159	85,631	-	565,477	53,270	-	-	-	565,477	-	565,477
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	-	-	-	19,277	-	19,277	-	-	-	-	19,277	-	19,277
KEN-M-TNTP02	59,279	1,835,330	11,576	67,602	-	1,664,287	309,499	-	-	-	1,664,287	-	1,664,287
KEN-T-AMREFP04	-	-	-	57,964	-	57,964	-	-	-	-	57,964	-	57,964
KEN-T-TNTP03	-	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	4,958	3,888	-	33,345	-	42,191	-	-	-	-	42,191	-	42,191
Lesotho	-	675	4,097	7,486	-	12,258	-	-	-	-	12,258	-	12,258
LSO-C-MOFP02	-	675	-	7,486	-	8,161	-	-	-	-	8,161	-	8,161
LSO-C-MOFP03	-	-	4,097	-	-	4,097	-	-	-	-	4,097	-	4,097
Liberia	-	3,798,676	-	1,197,459	-	4,996,135	-	-	-	-	4,996,135	1,599	4,994,536
LBR-C-MOHP02	-	2,732,587	-	656,316	-	3,388,903	-	-	-	-	3,388,903	-	3,388,903
LBR-C-MOHP03	-	169,981	-	-	-	169,981	-	-	-	-	169,981	-	169,981
LBR-M-MOHP04	-	896,108	-	541,143	-	1,437,251	-	-	-	1,437,251	1,599	-	1,435,652
Madagascar	10,192	1,122,764	626,087	69,749	-	1,430,428	398,363	-	-	42,779	1,387,649	55,583	1,332,066
MDG-H-SECNLSP02	-	40,865	75,281	-	-	116,146	-	-	-	-	116,146	-	116,146
MDG-H-SECNLSP03	10,192	-	-	570	-	10,762	-	-	-	10,762	-	-	10,762
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-S-MOHP01	-	-	-	21,894	-	21,894	-	-	-	-	21,894	-	21,894
MDG-T-ONNP02	-	-	6,129	-	-	6,129	-	-	-	-	6,129	-	6,129
Mali	-	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
Mauritius	-	24,564	-	-	-	2,414	22,150	-	-	-	2,414	-	2,414
MUS-H-NASPO3	-	24,564	-	-	-	2,414	22,150	-	-	-	2,414	-	2,414
Montenegro	-	-	-	3,086	-	3,086	-	-	-	-	3,086	-	3,086
MNE-H-MoHP01	-	-	-	3,086	-	3,086	-	-	-	-	3,086	-	3,086
Mozambique	-	-	-	858,607	-	858,607	-	-	-	-	858,607	-	858,607
MOZ-C-CCSP02	-	-	-	486,585	-	486,585	-	-	-	-	486,585	-	486,585
MOZ-H-FDCP02	-	-	-	41,298	-	41,298	-	-	-	-	41,298	-	41,298
MOZ-H-MOHP02	-	-	-	74,161	-	74,161	-	-	-	-	74,161	-	74,161
MOZ-M-MOHP02	-	-	-	91,781	-	91,781	-	-	-	-	91,781	-	91,781
MOZ-M-WVP03	-	-	-	116,325	-	116,325	-	-	-	-	116,325	-	116,325
MOZ-T-MOHP02	-	-	-	48,457	-	48,457	-	-	-	-	48,457	-	48,457
Multicountry EECA APH	-	-	-	30,941	-	30,941	-	23,101	4,351	-	3,489	-	3,489
QMZ-H-AUAP01	-	-	-	30,941	-	30,941	-	23,101	4,351	-	3,489	-	3,489
Multicountry HIAF1 WHC	-	-	-	101,803	-	101,803	-	-	-	-	101,803	101,803	-
QPA-T-WHCP02	-	-	-	101,803	-	101,803	-	-	-	-	101,803	101,803	-
Multicountry HIAF2 ANECCA	-	10,785	-	24,135	-	24,135	-	-	-	13,136	10,999	-	10,999
QPA-H-ANECCAP01	-	10,785	-	13,350	-	24,135	-	-	-	13,136	10,999	-	10,999
Multicountry HIAF2 E8S	-	-	-	14,638	-	14,638	-	-	-	-	14,638	-	14,638
QPA-M-E8SP02	-	-	-	14,638	-	14,638	-	-	-	-	14,638	-	14,638
Multicountry HIAF2 ECSA-HC	-	659	-	53,753	-	54,412	-	-	-	23,711	30,701	-	30,701
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
QPA-T-ECSAP03	-	-	-	14,779	-	14,779	-	-	-	-	14,779	-	14,779

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2024

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)
Multicountry HIAF2 LSDI	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
QPA-M-LSDIP02	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
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
Multicountry HIAS UNOPS	-	-	-	66,148	-	66,148	-	-	-	7,446	58,702	3,103	55,599
QMZ-T-UNOPSP01	-	-	-	57,852	-	57,852	-	-	-	7,446	50,406	3,103	47,304
QSE-T-IOMP01	-	-	-	8,296	-	8,296	-	-	-	-	8,296	-	8,296
Multicountry HIV Latin America ALEP	-	-	-	302,583	-	302,583	-	-	-	-	302,583	-	302,583
QRA-H-HIVOS2P01	-	-	-	252,757	-	252,757	-	-	-	-	252,757	-	252,757
QRA-H-HIVOS2P02	-	-	-	49,826	-	49,826	-	-	-	-	49,826	-	49,826
Multicountry MENA Key Populations	-	-	81,479	15,762	-	97,241	-	-	-	-	97,241	2,364	94,877
QMZ-H-FAP01	-	-	81,479	-	-	81,479	-	-	-	-	81,479	-	81,479
QMZ-H-FAP02	-	-	-	15,762	-	15,762	-	-	-	-	15,762	2,364	13,398
Multicountry MENA MER	-	-	-	6,586	-	6,586	-	-	-	-	6,586	6,586	-
QSF-Z-IOMP02	-	-	-	3,921	-	3,921	-	-	-	-	3,921	3,921	-
QSF-Z-IOMP03	-	-	-	2,665	-	2,665	-	-	-	-	2,665	2,665	-
Myanmar	-	-	-	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
Namibia	-	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	-
Nepal	-	-	-	362,410	-	362,410	-	-	-	-	362,410	-	362,410
NPL-H-SCFP04	-	-	-	234,837	-	234,837	-	-	-	-	234,837	-	234,837
NPL-M-SCFP03	-	-	-	76,629	-	76,629	-	-	-	-	76,629	-	76,629
NPL-T-SCFP03	-	-	-	50,944	-	50,944	-	-	-	-	50,944	-	50,944
Niger	-	92,536	-	15,237	-	107,773	-	-	-	-	107,773	-	107,773
NER-H-CNCTRN02	-	6,171	-	-	-	6,171	-	-	-	-	6,171	-	6,171
NER-H-MSPP01	-	592	-	-	-	592	-	-	-	-	592	-	592
NER-M-CRSP03	-	4,555	-	-	-	4,555	-	-	-	-	4,555	-	4,555
NER-T-MSPP01	-	81,219	-	15,237	-	96,456	-	-	-	-	96,456	-	96,456
Nigeria	3,572	15,775	342,397	34,306	-	396,050	-	-	-	-	396,050	23,667	372,383
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-NBLCPP02	-	-	-	10,639	-	10,639	-	-	-	-	10,639	-	10,639
Pakistan	1,190,325	78,797	1,179,849	951,819	-	3,400,791	-	-	-	485,811	2,914,980	3,955	2,911,025
PAK-H-NACPP03	-	-	-	71,057	-	71,057	-	-	-	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-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	1,171,589	-	-	55,202	-	1,226,791	-	-	-	-	1,226,791	-	1,226,791
Papua New Guinea	-	-	-	1,133,803	-	1,133,803	-	95,062	-	230,400	808,341	-	808,341
PNG-C-WVPO2	-	-	-	424,851	-	424,851	-	-	-	-	424,851	-	424,851
PNG-M-RAMPO3	-	-	-	708,952	-	708,952	-	95,062	-	230,400	383,490	-	383,490

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Paraguay	-	-	43,006	210,178	-	253,184	-	-	-	-	253,184	-	253,184
PRY-H-CIRDPO3	-	-	-	169,826	-	169,826	-	-	-	-	169,826	-	169,826
PRY-T-AVP04	-	-	43,006	40,352	-	83,358	-	-	-	-	83,358	-	83,358
Peru	-	-	-	385,486	-	385,486	-	11,198	-	26,380	347,908	-	347,908
PER-T-SESP02	-	-	-	385,486	-	385,486	-	11,198	-	26,380	347,908	-	347,908
Philippines	-	-	-	6,658,756	-	6,658,756	-	-	-	-	6,658,756	-	6,658,756
PHL-H-PSFIP01	-	-	-	356,434	-	356,434	-	-	-	-	356,434	-	356,434
PHL-H-SCP02	-	-	-	117,554	-	117,554	-	-	-	-	117,554	-	117,554
PHL-M-PSFIP02	-	-	-	575,012	-	575,012	-	-	-	-	575,012	-	575,012
PHL-M-PSFIP03	-	-	-	210,285	-	210,285	-	-	-	-	210,285	-	210,285
PHL-T-PBSPP02	-	-	-	2,960,087	-	2,960,087	-	-	-	-	2,960,087	-	2,960,087
PHL-T-PBSPP03	-	-	-	2,439,385	-	2,439,385	-	-	-	-	2,439,385	-	2,439,385
Sao Tome and Principe	-	-	4,678	-	-	4,678	-	-	-	-	4,678	-	4,678
STP-Z-MOHP01	-	-	4,678	-	-	4,678	-	-	-	-	4,678	-	4,678
Senegal	-	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
Serbia	-	-	-	9,053	-	9,053	-	-	-	9,043	10	10	-
SRB-H-MOHP01	-	-	-	9,053	-	9,053	-	-	-	9,043	10	10	-
Sierra Leone	-	-	-	117,240	-	117,240	-	-	-	-	117,240	-	117,240
SLE-H-NASPO3	-	-	-	3,588	-	3,588	-	-	-	-	3,588	-	3,588
SLE-Z-MOHP02	-	-	-	89,566	-	89,566	-	-	-	-	89,566	-	89,566
SLE-Z-MOHP03	-	-	-	24,086	-	24,086	-	-	-	-	24,086	-	24,086
Somalia	-	8,312	-	73,567	-	81,878	-	-	-	56,219	25,659	19,942	5,717
SOM-H-UNICEFP02	-	5,717	-	73,567	-	79,283	-	-	-	56,219	23,064	17,347	5,717
SOM-H-UNICEFP03	-	2,595	-	-	-	2,595	-	-	-	-	2,595	2,595	-
South Africa	156,653	777,428	7,496	3,635,395	-	4,572,471	4,502	-	-	-	4,572,471	481,264	4,091,206
ZAF-C-AFSAP02	6,621	-	-	45,143	-	51,764	-	-	-	-	51,764	-	51,764
ZAF-C-BZP01	150,032	336,737	-	1,029,009	-	1,515,778	-	-	-	-	1,515,778	-	1,515,778
ZAF-C-NACOSAP02	-	-	-	19,674	-	19,674	-	-	-	-	19,674	19,674	-
ZAF-C-NDOHP02	-	440,691	7,496	2,541,570	-	2,985,255	4,502	-	-	-	2,985,255	461,591	2,523,664
Sudan	122,714	163,454	-	146,674	-	432,842	-	-	-	264,839	168,003	-	168,003
SDN-S-FMOHP01	122,714	163,454	-	146,674	-	432,842	-	-	-	264,839	168,003	-	168,003
Tajikistan	-	-	-	1,556	-	1,556	-	-	-	-	1,556	-	1,556
TJK-C-UNDP01*	-	-	-	1,556	-	1,556	-	-	-	-	1,556	-	1,556
Tanzania (United Republic)	-	47,986	15,972	12,465	-	76,423	-	-	-	-	76,423	-	76,423
TZA-H-MOFP03	-	47,986	15,972	-	-	63,958	-	-	-	-	63,958	-	63,958
TZA-T-MOFP03	-	-	-	12,465	-	12,465	-	-	-	-	12,465	-	12,465
Thailand	-	-	-	1,487,862	-	1,487,862	-	-	-	-	1,487,862	-	1,487,862
THA-C-DDCP02	-	-	-	151,752	-	151,752	-	-	-	-	151,752	-	151,752
THA-C-DDCP03	-	-	-	242,919	-	242,919	-	-	-	-	242,919	-	242,919
THA-C-RTFP02	-	-	-	267,187	-	267,187	-	-	-	-	267,187	-	267,187
THA-C-RTFP03	-	-	-	826,005	-	826,005	-	-	-	-	826,005	-	826,005
Tunisia	-	-	-	5,105	-	5,105	-	-	-	-	5,105	-	5,105
TUN-H-ONFPP02	-	-	-	5,105	-	5,105	-	-	-	-	5,105	-	5,105

* : While the amount appears under TJK-C-UNDP grant, the Demand Letter requesting reimbursement was issued to the Government as the recoverable amount relates to taxes paid by Sub-Recipients.

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 June 2024

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)
Uganda	21,279	597,984	-	921,401	-	1,540,664	-	-	-	361,207	1,179,457	-	1,179,457
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
UGA-T-MoFPEDP05	211	-	-	13,588	-	13,799	-	-	-	-	13,799	-	13,799
Ukraine	-	-	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
Viet Nam	-	-	-	846,101	-	846,101	-	-	-	399,475	446,625	275,838	170,787
VNM-H-VAACP04	-	-	-	324,390	-	324,390	-	-	-	282,750	41,640	16,124	25,516
VNM-H-VAACP05	-	-	-	250,658	-	250,658	-	-	-	98,658	152,000	148,670	3,330
VNM-H-VUSTAP02	-	-	-	15,609	-	15,609	-	-	-	12,279	3,330	-	3,330
VNM-H-VUSTAP03	-	-	-	24,464	-	24,464	-	-	-	5,789	18,675	6,381	12,294
VNM-T-NTPP02	-	-	-	51,658	-	51,658	-	-	-	-	51,658	51,658	-
VNM-T-NTPP03	-	-	-	179,322	-	179,322	-	-	-	-	179,322	53,005	126,317
Zambia	4,732,137	705,761	560,312	617,944	-	5,996,926	619,228	-	-	2,912,126	3,084,800	1,992,028	1,092,772
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	-	-	-	210,038	103,752	-	103,752
ZMB-C-CHAZP03	-	2,299	-	79,727	-	82,026	-	-	-	-	82,026	-	82,026
ZMB-C-MOHP02	70,938	269,272	538,777	5,528	-	399,706	484,809	-	-	-	399,706	136,927	262,779
ZMB-C-MOHP03	-	126,045	-	73,192	-	199,237	-	-	-	-	199,237	-	199,237
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	-	17,274	-	76,236	1,150	-	-	-	76,236	52,433	23,803
ZMB-M-MOHP03	-	271,207	21,535	13,336	-	306,078	-	-	-	-	306,078	-	306,078
Zimbabwe	147,928	81,876	-	61,584	-	227,631	63,757	-	-	-	227,631	50,833	176,798
ZWE-M-MOHCCP03	147,928	11,500	-	-	-	159,428	-	-	-	-	159,428	-	159,428
ZWE-T-MOHCCP02	-	-	-	61,584	-	61,584	-	-	-	-	61,584	50,833	10,751
ZWE-T-MOHCCP03	-	70,376	-	-	-	6,619	63,757	-	-	-	6,619	-	6,619
Grand Total	6,890,811	16,201,249	4,120,631	36,296,449	-	61,822,319	1,686,821	129,360	4,351	7,324,829	54,363,779	4,389,981	49,973,797

* : 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 2024

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 30 June 2024.

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 75% outstanding recoverable

Country / Grant	Amount	Reimbursement Deadline
Philippines	6,658,756	
PHL-H-PSFIP01	356,434	May-24
PHL-H-SCPO2	117,554	May-24
PHL-M-PSFIP02	575,012	May-24
PHL-M-PSFIP03	210,285	May-24
PHL-T-PBSPP02	2,960,087	May-24
PHL-T-PBSPP03	2,439,385	May-24
Liberia	4,994,536	
LBR-C-MOHP02	3,388,903	Jun-24
LBR-C-MOHP03	169,981	Apr-23
LBR-M-MOHP04	1,435,652	Jun-24
Congo (Democratic Republic)	4,990,855	
COD-C-CORDAIDP02	429,040	Dec-23
COD-H-MOHP01	27,303	Sep-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-M-SANRUP04	332,994	May-24
COD-S-MOHP02	1,272,719	Feb-24
COD-T-MOHP01	35,650	Sep-23
COD-T-MOHP02	188,361	Sep-23
COD-T-MOHP03	311,080	Feb-24
Guinea	4,624,202	
GIN-C-PLANP02	709	Feb-23
GIN-H-CNLSP02	4,610,697	Mar-24
GIN-H-MOHP01	1,969	Feb-23
GIN-H-PSIP01	10,827	May-19
South Africa	4,091,206	
ZAF-C-AFSAP02	51,764	Dec-23
ZAF-C-BZP01	1,515,778	Jun-24
ZAF-C-NDOHP02	2,523,664	Jun-24
Ethiopia	3,104,070	
ETH-H-HAPCOP02	167,033	Jul-23
ETH-M-FMOHP02	1,695,834	Jul-23
ETH-S-FMOHP02	618,692	Jul-23
ETH-S-FMOHP03	219,975	Jul-23
ETH-T-FMOHP04	402,536	Jul-23

Country / Grant	Amount	Reimbursement Deadline
Pakistan	2,911,025	
PAK-H-NACPP03	112,651	Mar-22
PAK-M-DOMCP03	139,738	Apr-21
PAK-M-DOMCP04	89,308	Apr-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	406,166	Dec-23
PAK-T-TIHP01	157,034	Apr-22
PAK-T-TIHP02	1,226,791	May-23
Kenya	2,845,479	
KEN-H-KRCSP05	368	Aug-24
KEN-H-TNTP03	2,120	Sep-21
KEN-H-TNTP04	565,477	Aug-23
KEN-H-TNTP05	3,519	Feb-24
KEN-M-AMREFP02	4,519	Nov-22
KEN-M-AMREFP03	19,277	Feb-24
KEN-M-TNTP02	1,664,287	Feb-24
KEN-T-AMREFP04	57,964	Nov-22
KEN-T-TNTP03	5,351	Jan-21
KEN-T-TNTP04	476,673	Feb-24
KEN-T-TNTP05	3,733	Feb-24
KEN-T-AMREFP05	42,191	Feb-24
Burkina Faso	1,531,299	
BFA-H-SPCNLSP04	136,310	Jul-23
BFA-M-PADSP04	1,099,861	Jul-23
BFA-T-PADSP02	874	Jul-23
BFA-T-PADSP03	294,253	Jul-23
Thailand	1,487,862	
THA-C-DDCP02	151,752	Dec-22
THA-C-DDCP03	242,919	Dec-23
THA-C-RTFP02	267,187	Dec-22
THA-C-RTFP03	826,005	Dec-23

Note: The reimbursement deadline is provided as a proxy as the same grant may have several Demand Letters issued with different reimbursement deadlines.

Table 5: Detailed 2024 Write-offs

Country	Currency	Exchange rate	Amount Grant CCY	Amount USD	Approved by RC/ED
Bhutan	USD	1	51	51	Mar-24
Peru	USD	1	46,306	46,306	Feb-24
Guatemala	USD	1	4,436	4,436	Apr-24
Tanzania	USD	1	6,774	6,774	Apr-24
TOTAL				57,567	