

# **Recoveries Report**

## **Period ended 31 December 2024**

### **53<sup>rd</sup> Board Meeting**

GF/B53/14  
7 – 9 May 2025, Geneva, Switzerland

#### **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 31 December 2024, as well as recoverable amounts identified in the normal course of grant management operations as at 31 December 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 31 December 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 31 December 2024 and historical background

**OIG Recoverable Balance** - The total outstanding OIG recoverable balance as at 31 December 2024 is US\$ 2.4M (31 December 2023 – US\$ 2.5M), net of commitments to repay. The outstanding OIG recoverable balance is stable compared to December 2023, with a minor decrease related to the repayment of 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 31 December 2024, the non-OIG recoverable balance, net of written commitments to repay, is US\$ 42.5M (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\$ 4.3M), South Africa (+US\$ 4M), Liberia (+US\$3.5M) and Pakistan (+US\$ 3.4M) and the resolution of cases and/or obtention of commitments to repay for Ethiopia (-US\$ 2.1M), Burkina Faso (-US\$ 1.5M) and Senegal (-US\$ 1.3M). The 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 of the countries in which the Global Fund operates, has increased the inherent risk and fiduciary exposure at the country implementer level.

To adequately respond to this reality, the Secretariat has introduced a new set of tools, such as incident reporting and fraud risk assessments. These tools are designed to facilitate the Secretariat's visibility of exposure and to effectively mitigate the risks in the future, but they

may also lead to the detection of cases where risks materialize 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 speed up the tracking of receivables and the 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 aimed at prevention, but where irregularities or misuse have occurred, 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 with a full understanding of the context and broader environment in which the Global Fund operates. In particular, the Global Fund operates in countries where governance, programmatic and oversight capacity is often weak, which carries inherent financial and programmatic risks.
4. Table 1 in the annex provides country-by-country data on open cases reported by the OIG in published investigation and audit reports as at 31 December 2024 for which a Demand Letter has been issued.
5. Table 2 in the annex provides a summary of the recoverable amounts identified in the normal course of grant management as at 31 December 2024 for non-OIG open cases.
6. Table 3 in the annex provides a summary of the OIG audit and investigation reports as at 31 December 2024 for which the supporting documentation at the time of the reports was deemed insufficient to establish final recoverable amounts, and for which 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

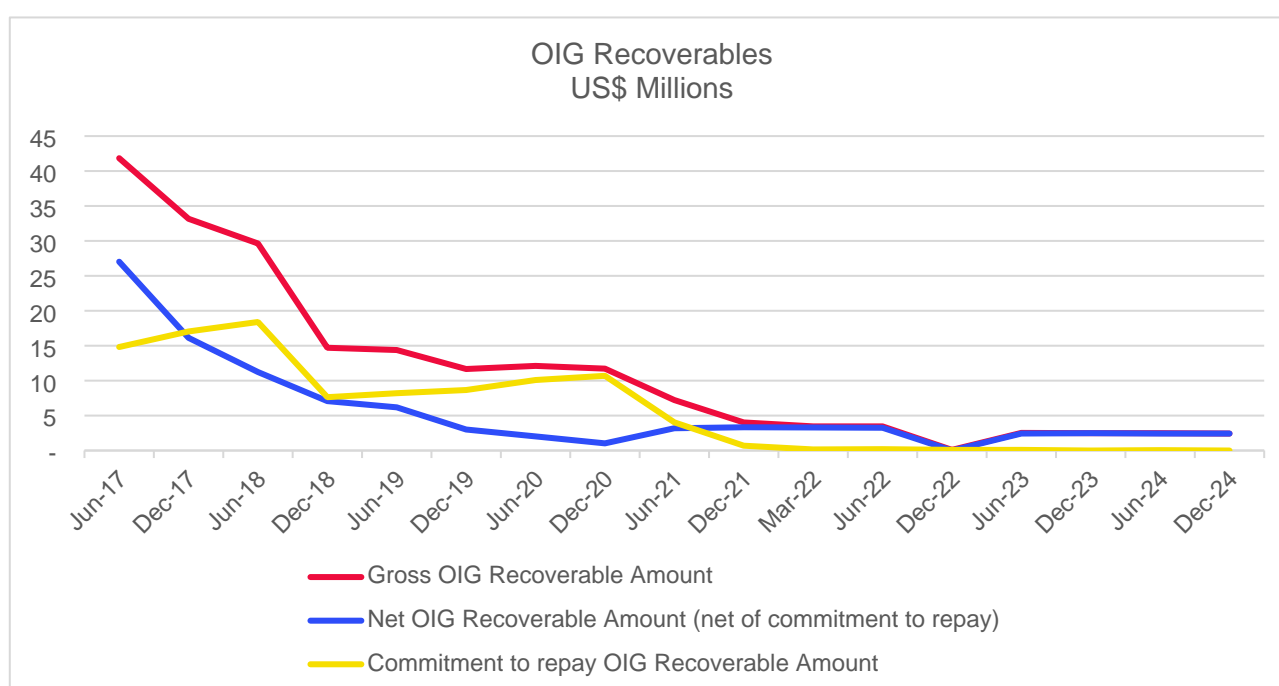
requirements. For instance, estimated credit losses, impairments, and revaluation gains on foreign exchange are not captured in this report. In addition, the OIG may issue an investigation or audit report which is immediately reflected in this report, but the conversion of the findings into a demand 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 31 December 2024

8. When the OIG publishes audit or investigation reports that include the identification of the non-compliant expenditure amount and agreed upon 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 Management Briefing notes (MBN) or other OIG non-published reports.
12. MBNs summarize investigative findings, OIG recommendations and significant lessons learnt from the cases. They 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.
13. The total outstanding OIG recoverable balance, net of written repayment commitments amounts to US\$ 2.4M as at 31 December 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\$ 1.2M) and Sierra Leone (US\$ 29K).

14. 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.
15. 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 potential recoverable amount is US\$ 33K) and the Cameroon investigation report issued in October 2024 (OIG-identified potential recoverable amount is US\$ 3,124,986).
16. Graph 1 below illustrates the evolution of the total gross amount deemed recoverable (OIG cases), the net recoverable outstanding amounts and the evolution of the repayment commitments.



#### Oversight of non-OIG recoverable amounts as at 31 December 2024

17. 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.
18. At 31 December 2024, the total outstanding non-OIG balance, net of written commitments to repay, amounted to US\$ 42.5M (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 net after commitments are the Philippines (+US\$ 4.3M), South Africa (+US\$ 4M), Liberia (+US\$3.5M) and Pakistan (+US\$ 3.4M). In addition, the resolution of cases and/or obtention of commitments to repay for

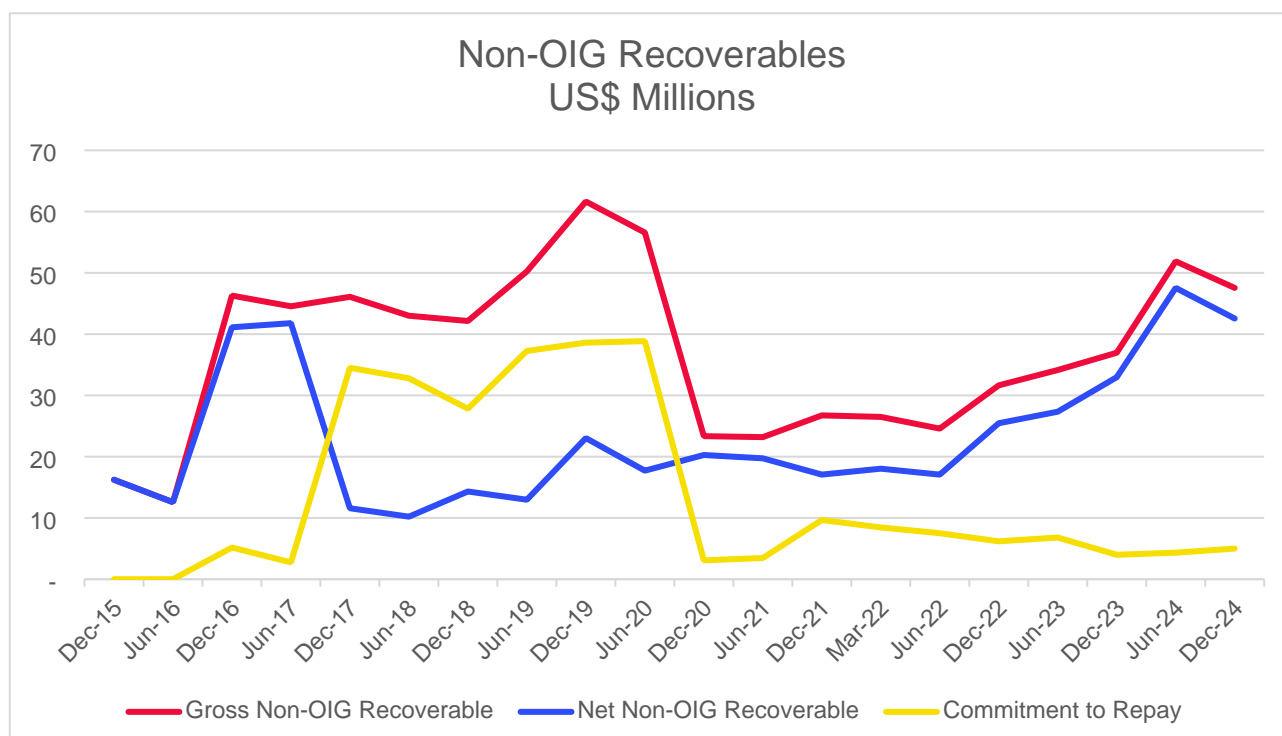
Ethiopia (-US\$ 2.1M), Burkina Faso (-US\$ 1.5M) and Senegal (-US\$ 1.3M) led to a decrease in the outstanding non-OIG balance for these countries and contributed to the overall variance of +US\$ 9.5M compared to 31 December 2023.

19. Thirteen countries account for approximately US\$ 34M, or 80%, of the total outstanding non-OIG net recoverable amount, as follows:

Country	Net after Commitments (US\$) Dec 24
Guinea	4.6
Philippines	4.3
South Africa	4.0
Congo (Democratic Republic)	3.7
Liberia	3.5
Pakistan	3.4
Kenya	2.5
Thailand	1.5
Cameroon	1.5
Madagascar	1.4
Zambia	1.4
Uganda	1.3
Ghana	1.2
<b>Sub-Total</b>	<b>34</b>
Others (49 Portfolios)	8.3
<b>TOTAL</b>	<b>43</b>
<b>Sub-Total % of total Non-OIG recoverable</b>	<b>80%</b>

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

20. 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.



21. Since December 2020, the gross recoverable amount has been increasing (+122% since 2020 and +40% since December 2023) to reach a peak of US\$ 50M as at 30 June 2024. The amount has since decreased to US\$ 42.5M at 31 December 2024, thanks to the partial and/or complete resolution of several cases since July 2024, particularly in the Philippines (-US\$ 2.4M), Ethiopia (-US\$ 2.1M), Senegal (-US\$ 1.3M) and the Democratic Republic of Congo (-US\$ 1.2M). Given the relative recency of most of the remaining recoverable amounts driving the increase compared to 31 December 2024, (Particularly Liberia and South Africa) the Secretariat is actively working to recover and/or obtain firm commitments to recover these amounts.

#### Write-Offs and operational losses in 2024

22. The Recoveries Committee / Executive Director has approved eight cases of write-offs across several grants (all non-OIG) in 2024, totaling US\$ 0.9M (the write-off for the year ended 31 December 2023 was US\$ 0.5M).

23. Table 5 annexed to this report provides details of the write-offs approved in 2024.

#### Allocation Reductions in 2024

24. During the year 2024, the Recoveries Committee recommended thirteen cases of allocation reductions totaling US\$ 14.4M, which were approved by the Executive Director or his delegate (original recoverable amounts of US\$ 11.2M). 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.

25. Six allocation reductions were approved between January 2024 and June 2024 and were presented in the Board 52 Recoveries report. The remaining cases are briefly described below.

26. Belarus (Non-OIG)

The allocation reduction of US\$ 84K was approved in respect of a recoverable amount of the same amount incurred in taxes paid during the implementation of grants in Belarus.

The Recoveries Committee approved an immediate 1:1 allocation reduction to be applied to the country's Grant Cycle 7 (GC7) allocation and that an additional 1:1 allocation reduction should be applied if the country fails to reimburse the ineligible amount within one year of the Executive Director's decision.

27. Guinea (Non-OIG)

The 2:1 allocation reduction of US\$ 4K was approved in relation to a recoverable amount of US\$ 2K thousand incurred as a result of non-compliant selection of suppliers and non-budgeted expenses during the implementation of grants in Guinea.

28. Nepal (Non-OIG)

Approval of a 2:1 allocation reduction that relates to long overdue recoverable expenditures amounting to US\$ 111K incurred under several grants implemented in Nepal, mainly due to unsupported salary increases and expired commodities.

In addition, a 1:1 allocation reduction was approved for taxes paid in Nepal amounting to US\$ 229K, conditional on the execution of better tax arrangements in the country by the end of 2025. Failure to execute such arrangements would lead to an additional 1:1 allocation reduction.

29. Pakistan (Non-OIG)

The allocation reduction of US\$ 3.1M relates to recoverable taxes and other non-compliant expenditures amounting to US\$ 1.55M incurred by the various Principal Recipients implementing grants in Pakistan.

30. Sudan (Non-OIG)

The allocation reduction of US\$ 143K was approved in relation to non-tax recoverable amounts of US\$ 71.5K incurred in the implementation of grants in Sudan. In the same decision, the Executive Director or its delegated authorities approved the write-off of US\$ 99K in relation to a recoverable amount incurred by WHO as a sub-recipient of the Ministry of Health.

31. Tajikistan (Non-OIG)

A 2:1 allocation reduction of US\$ 21K was approved in relation to a recoverable amount of US\$ 10.5K incurred in taxes paid during the implementation of grants in Tajikistan.



## 32. Ukraine (Non-OIG)

The 2:1 allocation reduction of US\$ 11K was approved in relation to non-tax recoverable amounts of US\$ 5.5K incurred during the implementation of grants in Ukraine.

### Recovery outlook & process improvement

33. While the economic environment in the countries implementing Global Fund grants remains challenging, 2024 marked the start of the implementation of GC7 grants, the implementation of the C19RM extension where the Global Fund approved the largest ever shift of reinvestment 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 occurrence of malpractice 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 Operational Policy Note on the recovery of grant funds is underway and will include an enhancement of the recoveries system that is expected to leverage automation to drive compliance and efficient management of recoveries.

## Annexes

**Table 1: OIG cases with outstanding recoverable amounts for the period ended 31 December 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)	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>Kenya</b>	<b>234,503</b>	-	-	-	-	<b>234,503</b>	-	-	-	-	<b>234,503</b>	-	<b>234,503</b>
KEN-H-TNTP04	234,503	-	-	-	-	234,503	-	-	-	-	234,503	-	234,503
<b>Liberia</b>	-	-	-	<b>994,928</b>	-	<b>994,928</b>	-	-	-	<b>1,599</b>	<b>993,329</b>	-	<b>993,329</b>
LBR-C-MOHP02	-	-	-	622,727	-	622,727	-	-	-	-	622,727	-	622,727
LBR-M-MOHP04	-	-	-	372,201	-	372,201	-	-	-	1,599	370,602	-	370,602
<b>Pakistan</b>	<b>1,171,589</b>	-	-	-	-	<b>1,171,589</b>	-	-	-	-	<b>1,171,589</b>	-	<b>1,171,589</b>
PAK-T-TIHP02	1,171,589	-	-	-	-	1,171,589	-	-	-	-	1,171,589	-	1,171,589
<b>Sierra Leone</b>	-	-	-	<b>28,582</b>	-	<b>28,582</b>	-	-	-	-	<b>28,582</b>	-	<b>28,582</b>
SLE-Z-MOHP02	-	-	-	28,582	-	28,582	-	-	-	-	28,582	-	28,582
<b>Grand Total</b>	<b>1,406,092</b>	-	-	<b>1,023,510</b>	-	<b>2,429,602</b>	-	-	-	<b>1,599</b>	<b>2,428,003</b>	-	<b>2,428,003</b>

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 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)	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>Bangladesh</b>	-	<b>28,444</b>	<b>746,926</b>	-	-	<b>775,370</b>	-	-	-	-	<b>775,370</b>	-	<b>775,370</b>
BGD-H-ICDDRBP02	-	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-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>85,141</b>	-	<b>85,141</b>	-	-	-	<b>8,216</b>	<b>76,925</b>	-	<b>76,925</b>
BLR-C-RSPCMT01	-	-	-	56,116	-	56,116	-	-	-	8,216	47,900	-	47,900
BLR-C-RSPCMT02	-	-	-	21,437	-	21,437	-	-	-	-	21,437	-	21,437
BLR-C-UNDP01*	-	-	-	7,588	-	7,588	-	-	-	-	7,588	-	7,588
<b>Benin</b>	<b>21,555</b>	-	-	-	-	<b>21,555</b>	-	-	-	-	<b>21,555</b>	<b>21,555</b>	-
BEN-M-PNLPP02	21,555	-	-	-	-	21,555	-	-	-	-	21,555	21,555	-
<b>Botswana</b>	-	<b>134,440</b>	<b>34,312</b>	<b>58,017</b>	-	<b>226,769</b>	-	-	-	-	<b>226,769</b>	-	<b>226,769</b>
BWA-M-BMOHP02	-	134,440	34,312	58,017	-	226,769	-	-	-	-	226,769	-	226,769
<b>Burkina Faso</b>	-	<b>62,534</b>	<b>161,303</b>	<b>2,065,114</b>	-	<b>2,237,448</b>	<b>51,503</b>	-	-	<b>1,406,352</b>	<b>831,096</b>	<b>26,642</b>	<b>804,454</b>
BFA-H-SPCNLSP04	-	62,534	87,584	308,532	-	407,147	51,503	-	-	294,403	112,744	26,642	86,101
BFA-M-PADSP04	-	-	73,719	1,462,329	-	1,536,049	-	-	-	1,039,031	497,018	-	497,018
BFA-T-PADSP03	-	-	-	294,253	-	294,253	-	-	-	72,919	221,335	-	221,335
<b>Burundi</b>	-	<b>8,629</b>	-	<b>3,133</b>	-	<b>11,761</b>	-	-	-	-	<b>11,761</b>	-	<b>11,761</b>
BDI-S-UGADSP01	-	8,629	-	3,133	-	11,761	-	-	-	-	11,761	-	11,761
<b>Cameroon</b>	<b>1,456,304</b>	-	<b>6,896</b>	<b>1,041,199</b>	-	<b>2,504,434</b>	<b>(34)</b>	-	-	<b>807,040</b>	<b>1,697,395</b>	<b>242,287</b>	<b>1,455,108</b>
CMR-M-MOHP01	4,049	-	4,044	1,041,199	-	1,049,326	(34)	-	-	807,040	242,287	242,287	-
CMR-T-MOHP02	56,606	-	2,852	-	-	59,459	-	-	-	-	59,459	-	59,459
CMR-M-MOHP03	1,395,649	-	-	-	-	1,395,649	-	-	-	-	1,395,649	-	1,395,649
<b>Central African Republic</b>	-	-	-	<b>734,495</b>	-	<b>734,495</b>	-	-	-	-	<b>734,495</b>	-	<b>734,495</b>
CAF-C-CRFP02	-	-	-	705,414	-	705,414	-	-	-	-	705,414	-	705,414
CAF-M-WVIP02	-	-	-	29,081	-	29,081	-	-	-	-	29,081	-	29,081
<b>Colombia</b>	-	-	-	<b>170,952</b>	-	<b>49,150</b>	<b>121,802</b>	-	-	-	<b>49,150</b>	-	<b>49,150</b>
COL-H-ENTerritorioP03	-	-	-	170,952	-	49,150	121,802	-	-	-	49,150	-	49,150
<b>Comoros</b>	<b>5,532</b>	-	<b>2,895</b>	<b>144,618</b>	-	<b>150,149</b>	<b>2,895</b>	-	-	<b>135,821</b>	<b>14,328</b>	<b>7,663</b>	<b>6,665</b>
COM-810-G03-MP02	-	-	-	6,665	-	6,665	-	-	-	-	6,665	-	6,665
COM-M-PNLPP02	5,532	-	2,895	-	-	5,532	2,895	-	-	-	5,532	5,532	-
COM-T-ASCOBEFP01	-	-	-	137,953	-	137,953	-	-	-	135,821	2,132	2,132	-
<b>Congo (Democratic Republic)</b>	<b>107,300</b>	<b>5,447,512</b>	<b>2,134,313</b>	<b>4,708,154</b>	-	<b>12,237,163</b>	<b>160,116</b>	-	-	<b>7,593,409</b>	<b>4,643,754</b>	<b>898,883</b>	<b>3,744,871</b>
COD-C-CORDAIDP02	-	-	-	1,562,301	-	1,480,151	82,150	-	-	1,215,274	264,877	-	264,877
COD-H-MOHP01	107,300	463,725	1,958	27,303	-	600,286	-	-	-	572,983	27,303	-	27,303
COD-H-MOHP02	-	675,560	76,173	743,633	-	1,433,910	61,456	-	-	529,230	904,680	-	904,680
COD-H-MOHP03	-	-	-	577,514	-	577,514	-	-	-	-	577,514	-	577,514
COD-M-MOHP02	-	4,000,140	247,439	234,254	-	4,481,833	-	-	-	3,154,398	1,327,435	849,278	478,157
COD-M-MOHP03	-	-	1,779,209	451,142	-	2,230,351	-	-	-	1,779,209	451,142	-	451,142
COD-M-SANRUP04	-	-	-	332,994	-	332,994	-	-	-	-	332,994	-	332,994
COD-S-MOHP02	-	20,747	-	152,366	-	173,113	-	-	-	-	173,113	-	173,113
COD-T-MOHP01	-	118,142	-	35,650	-	153,792	-	-	-	118,142	35,650	-	35,650
COD-T-MOHP02	-	169,199	29,534	279,916	-	462,139	16,510	-	-	224,173	237,966	49,605	188,361
COD-T-MOHP03	-	-	-	311,080	-	311,080	-	-	-	-	311,080	-	311,080

\*: The recoveries committee approved an allocation reduction in relation to this tax recoverable.

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 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)	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>Côte d'Ivoire</b>	-	-	-	202,269	-	200,530	1,739	-	-	-	200,530	2,983	197,547
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-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	-	36,517	218	-	-	-	36,517	2,025	34,492
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
<b>Ecuador</b>	-	-	-	324,825	-	324,825	-	-	-	7,329	317,496	-	317,496
ECU-H-MOHP02	-	-	-	268,006	-	268,006	-	-	-	7,329	260,678	-	260,678
ECU-H-MOHP03	-	-	-	56,819	-	56,819	-	-	-	-	56,819	-	56,819
<b>Egypt</b>	-	-	-	25,881	-	25,881	-	-	-	-	25,881	-	25,881
EGY-C-UNDP01	-	-	-	25,881	-	25,881	-	-	-	-	25,881	-	25,881
<b>Eswatini</b>	-	-	-	8,009	-	8,009	-	-	-	7,363	646	-	646
SWZ-C-CANGOP01	-	-	-	8,009	-	8,009	-	-	-	7,363	646	-	646
<b>Ethiopia</b>	-	2,929,008	321	718,327	-	1,590,463	2,057,193	-	-	89,266	1,501,197	453,594	1,047,603
ETH-H-HAPCOP02	-	203,602	-	-	-	31,548	172,054	-	-	25,995	5,553	-	5,553
ETH-M-FMOHP02	-	1,696,515	-	76,298	-	790,253	982,560	-	-	54,196	736,056	453,594	282,463
ETH-S-FMOHP02	-	626,355	321	48,018	-	430,950	243,744	-	-	9,075	421,875	-	421,875
ETH-S-FMOHP03	-	-	-	219,975	-	219,975	-	-	-	-	219,975	-	219,975
ETH-T-FMOHP04	-	402,536	-	374,037	-	117,738	658,835	-	-	-	117,738	-	117,738
<b>Ghana</b>	-	186,904	468,849	1,099,090	-	1,730,948	23,895	-	553,620	-	1,177,328	-	1,177,328
GHA-C-CHAGP01	-	-	-	139,404	-	139,404	-	-	-	-	139,404	-	139,404
GHA-C-MOHP01	-	100,165	347,227	92,588	-	539,979	-	-	333,126	-	206,853	-	206,853
GHA-C-MOHP02	-	-	-	415,202	-	415,202	-	-	-	-	415,202	-	415,202
GHA-H-WAPCASP01	-	-	-	68,893	-	68,893	-	-	23,830	-	45,063	-	45,063
GHA-H-WAPCASP02	-	-	-	83,516	-	83,516	-	-	-	-	83,516	-	83,516
GHA-M-AGAMalP02	-	-	-	48,303	-	48,303	-	-	35,907	-	12,396	-	12,396
GHA-M-AGAMalP03	-	-	-	76,799	-	52,904	23,895	-	-	-	52,904	-	52,904
GHA-M-MOHP04	-	82,007	121,622	7,944	-	211,573	-	-	160,757	-	50,816	-	50,816
GHA-M-MOHP05	-	4,732	-	166,442	-	171,174	-	-	-	-	171,174	-	171,174
<b>Guinea</b>	-	2,678	-	4,726,080	-	4,728,758	-	-	-	104,556	4,624,202	-	4,624,202
GIN-C-PLANP02	-	709	-	-	-	709	-	-	-	-	709	-	709
GIN-H-CNLSP02	-	-	-	4,715,253	-	4,715,253	-	-	-	104,556	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
<b>Haiti</b>	-	-	-	142,409	-	72,124	70,285	-	5,200	5,850	61,074	-	61,074
HTI-S-UGPP01	-	-	-	142,409	-	72,124	70,285	-	5,200	5,850	61,074	-	61,074
<b>Indonesia</b>	-	84	-	960,177	-	944,759	15,502	-	98,761	3,071	842,926	-	842,926
IDN-H-IACP01	-	-	-	54,538	-	39,036	15,502	-	-	2,388	36,648	-	36,648
IDN-H-MOHP04	-	-	-	57,831	-	57,831	-	-	54,970	-	2,861	-	2,861
IDN-H-SPIRITIP02	-	-	-	65,366	-	65,366	-	-	43,791	-	21,574	-	21,574
IDN-H-SPIRITIP03	-	-	-	413,769	-	413,769	-	-	-	-	413,769	-	413,769
IDN-M-MOHP04	-	-	-	94,175	-	94,175	-	-	-	6	94,169	-	94,169
IDN-M-PERDHP03	-	8	-	39,224	-	39,231	-	-	-	8	39,224	-	39,224
IDN-T-MOHP05	-	-	-	80,485	-	80,485	-	-	-	670	79,816	-	79,816
IDN-T-PBSTPIP01	-	76	-	16,467	-	16,543	-	-	-	-	16,543	-	16,543
IDN-H-MOHP05	-	-	-	138,322	-	138,322	-	-	-	-	138,322	-	138,322

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 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)	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>Kenya</b>	<b>382,611</b>	<b>2,372,363</b>	<b>277,797</b>	<b>439,126</b>	<b>26,244</b>	<b>3,135,371</b>	<b>362,770</b>	<b>24</b>	<b>-</b>	<b>527,460</b>	<b>2,607,887</b>	<b>68,608</b>	<b>2,539,279</b>
KEN-H-TNTP03	-	-	812	88,222	-	89,034	-	24	-	86,889	2,120	-	2,120
KEN-H-TNTP04	123,577	147,877	27,159	85,631	26,244	357,218	53,270	-	-	26,244	330,974	-	330,974
KEN-H-TNTP05	-	-	-	3,519	-	3,519	-	-	-	-	3,519	-	3,519
KEN-M-AMREFP02	-	-	-	4,519	-	4,519	-	-	-	-	4,519	-	-
KEN-M-AMREFP03	-	-	-	19,277	-	19,277	-	-	-	-	19,277	-	19,277
KEN-M-TNTP02	254,076	1,849,173	11,576	86,086	-	1,891,411	309,499	-	-	227,124	1,664,287	-	1,664,287
KEN-T-AMREFP04	-	-	-	57,964	-	57,964	-	-	-	-	57,964	-	-
KEN-T-TNTP03	-	5,351	121,726	-	-	127,077	-	-	-	121,726	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	-	-	-	8,846	33,345	-	33,345
<b>Kosovo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>51</b>
QNA-C-CDFP01	-	-	-	51	-	51	-	-	-	-	51	-	51
<b>Kyrgyzstan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,324</b>	<b>-</b>	<b>23,324</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,324</b>	<b>-</b>	<b>23,324</b>
KGZ-C-UNDP03*	-	-	-	23,324	-	23,324	-	-	-	-	23,324	-	23,324
<b>Lesotho</b>	<b>-</b>	<b>675</b>	<b>4,097</b>	<b>38,830</b>	<b>-</b>	<b>43,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,344</b>	<b>12,258</b>	<b>12,258</b>	<b>-</b>
LSO-C-MOFP02	-	675	-	7,486	-	8,161	-	-	-	-	8,161	-	-
LSO-C-MOFP03	-	-	4,097	31,344	-	35,441	-	-	-	31,344	4,097	-	-
<b>Liberia</b>	<b>-</b>	<b>3,798,676</b>	<b>-</b>	<b>212,406</b>	<b>-</b>	<b>4,011,082</b>	<b>547,344</b>	<b>-</b>	<b>-</b>	<b>9,875</b>	<b>3,453,863</b>	<b>-</b>	<b>3,453,863</b>
LBR-C-MOHP02	-	2,732,587	-	33,589	-	2,766,175	494,657	-	-	-	2,271,518	-	2,271,518
LBR-C-MOHP03	-	169,981	-	-	-	169,981	-	-	-	-	169,981	-	169,981
LBR-M-MOHP04	-	896,108	-	178,817	-	1,074,925	52,687	-	-	9,875	1,012,364	-	1,012,364
<b>Madagascar</b>	<b>10,192</b>	<b>1,130,113</b>	<b>628,386</b>	<b>146,516</b>	<b>-</b>	<b>1,487,791</b>	<b>427,416</b>	<b>-</b>	<b>-</b>	<b>82,271</b>	<b>1,405,520</b>	<b>3,463</b>	<b>1,402,057</b>
MDG-H-PSIP03	-	-	-	4,021	-	2,251	1,770	-	-	929	1,323	1,181	142
MDG-H-SECNLSP02	-	41,648	75,281	-	-	116,929	-	-	-	783	116,146	-	116,146
MDG-H-SECNLSP03	10,192	-	1,016	4,703	-	14,419	1,493	-	-	9,758	4,661	-	4,661
MDG-M-MOHP01	-	98,362	-	-	-	98,362	-	-	-	42,734	55,627	-	55,627
MDG-M-MOHP02	-	983,537	544,676	47,285	-	1,177,135	398,363	-	-	-	1,177,135	-	1,177,135
MDG-M-PSIP04	-	557	-	24,002	-	4,666	19,892	-	-	2,384	2,282	2,282	(0)
MDG-S-MOHP01	-	-	-	36,326	-	36,326	-	-	-	-	36,326	-	36,326
MDG-T-CRSP01	-	6,010	1,283	25,450	-	26,845	5,897	-	-	25,682	1,163	-	1,163
MDG-T-ONNP02	-	-	6,129	4,729	-	10,858	-	-	-	-	10,858	-	10,858
<b>Mali</b>	<b>-</b>	<b>558</b>	<b>-</b>	<b>18,593</b>	<b>-</b>	<b>19,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,885</b>	<b>7,266</b>	<b>7,266</b>	<b>-</b>
MLI-C-ARCP01	-	558	-	-	-	558	-	-	-	-	558	558	-
MLI-M-PSIP03	-	-	-	18,593	-	18,593	-	-	-	11,885	6,708	-	-
<b>Mozambique</b>	<b>-</b>	<b>859,725</b>	<b>-</b>	<b>1,885,819</b>	<b>-</b>	<b>2,745,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,754,666</b>	<b>990,877</b>	<b>990,877</b>	<b>0</b>
MOZ-C-CCSP02	-	-	-	692,863	-	692,863	-	-	-	211,688	481,175	481,175	-
MOZ-H-FDCP02	-	-	-	77,208	-	77,208	-	-	-	11,410	65,798	65,798	-
MOZ-H-MOHP02	-	309,908	-	339,501	-	649,409	-	-	-	575,248	74,161	-	-
MOZ-M-MOHP02	-	393,427	-	372,402	-	765,829	-	-	-	674,048	91,781	91,781	-
MOZ-M-WVP03	-	-	-	261,333	-	261,333	-	-	-	31,827	229,506	229,505	0
MOZ-T-MOHP02	-	156,390	-	142,513	-	298,903	-	-	-	250,446	48,457	48,457	-
<b>Multicountry EECA APH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,037</b>	<b>-</b>	<b>39,037</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,037</b>	<b>-</b>	<b>39,037</b>
QMZ-H-AUAP02	-	-	-	39,037	-	39,037	-	-	-	-	39,037	-	39,037
<b>Multicountry HIAF2 ANECCA</b>	<b>-</b>	<b>10,785</b>	<b>-</b>	<b>13,350</b>	<b>-</b>	<b>24,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,136</b>	<b>10,999</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>14,638</b>	<b>-</b>	<b>14,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,638</b>	<b>-</b>	<b>14,638</b>
QPA-M-E8SP02	-	-	-	14,638	-	14,638	-	-	-	-	14,638	-	14,638

\* : While the amount appears under KGZ-C-UNDP grant, the Demand Letter requesting reimbursement was issued to the Government as the recoverable amount relates to taxes.

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 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)	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>Multicountry HIAF2 ECSA-HC</b>	-	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
<b>Multicountry HIAF2 LSI</b>	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
QPA-M-LSI02	-	-	-	15,546	-	15,546	-	-	-	-	15,546	-	15,546
<b>Multicountry HIAS RAI</b>	-	-	-	317,255	-	317,255	-	-	97,086	-	220,169	-	220,169
QSE-M-UNOPSP02	-	-	-	79,724	-	79,724	-	-	66,396	-	13,329	-	13,329
QSE-M-UNOPSP03	-	-	-	41,323	-	41,323	-	-	30,691	-	10,632	-	10,632
QSE-M-UNOPSP04	-	-	-	196,208	-	196,208	-	-	-	-	196,208	-	196,208
<b>Multicountry HIAS UNOPS</b>	-	-	-	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
<b>Multicountry HIV Latin America ALEP</b>	-	-	-	304,605	-	292,430	12,175	-	112,002	1,748	178,681	-	178,681
QRA-H-HIVOS2P01	-	-	-	254,504	-	242,329	12,175	-	84,983	1,748	155,598	-	155,598
QRA-H-HIVOS2P02	-	-	-	50,101	-	50,101	-	-	27,018	-	23,083	-	23,083
<b>Multicountry LAC MCC</b>	-	10,586	-	-	-	10,586	-	-	-	-	10,586	-	10,586
QRB-C-OECSP03	-	10,586	-	-	-	10,586	-	-	-	-	10,586	-	10,586
<b>Multicountry MENA Key Populations</b>	-	-	81,479	20,487	-	101,967	-	-	-	1,927	100,040	-	100,040
QMZ-H-FAP01	-	-	81,479	-	-	81,479	-	-	-	-	81,479	-	81,479
QMZ-H-FAP02	-	-	-	20,487	-	20,487	-	-	-	1,927	18,560	-	18,560
<b>Multicountry MENA MER</b>	-	-	-	2,665	-	2,665	-	-	-	2,647	18	18	-
QSF-Z-IOMP03	-	-	-	2,665	-	2,665	-	-	-	-	18	18	-
<b>Multicountry SEAS AFAO</b>	-	-	-	5,098	-	5,098	-	-	-	-	5,098	-	5,098
QSA-H-AFAOP01	-	-	-	5,098	-	5,098	-	-	-	-	5,098	-	5,098
<b>Multicountry TB LAC PIH</b>	-	-	-	31,507	-	31,507	-	-	-	12,733	18,774	-	18,774
QRA-T-PIHP01	-	-	-	31,507	-	31,507	-	-	-	12,733	18,774	-	18,774
<b>Multicountry WCA NTP-SRL</b>	-	10,532	31,142	362	-	42,037	-	-	-	7,396	34,640	52	34,588
QMZ-T-PNTP01	-	-	7,396	52	-	7,449	-	-	-	7,396	52	-	-
QMZ-T-PNTP02	-	10,532	23,746	310	-	34,588	-	-	-	-	34,588	-	34,588
<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	-	-	-	-	637,132	10,439	626,694
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	-	-	-	-	31,760	10,439	21,322
<b>Niger</b>	9,304	94,287	-	38,442	-	142,033	-	-	-	61,322	80,711	1,605	79,106
NER-H-CNCTRN02	1,253	6,171	-	17,026	-	24,450	-	-	-	18,279	6,171	-	6,171
NER-H-MSPP01	-	6,897	-	11,247	-	11,247	-	-	-	-	11,247	-	11,247
NER-T-MSPP01	-	81,219	-	15,237	-	96,456	-	-	-	43,043	53,413	1,605	51,808
NER-T-MSPP02	8,052	-	-	1,828	-	9,880	-	-	-	-	9,880	-	9,880
<b>Nigeria</b>	3,572	15,775	342,397	88,573	-	430,034	20,283	33,984	-	365,820	30,230	244	29,986
NGA-M-NMEPP03	-	-	-	244	-	244	-	-	-	-	244	244	-
NGA-S-NACAP01	3,572	15,775	342,397	23,423	-	385,167	-	-	-	365,820	19,347	-	19,347
NGA-T-NBLCPP02	-	-	-	64,906	-	44,623	20,283	33,984	-	-	10,639	-	10,639

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 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)	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>Pakistan</b>	<b>18,736</b>	<b>663,551</b>	<b>1,245,481</b>	<b>2,056,181</b>	-	<b>3,983,949</b>	-	-	-	<b>615,986</b>	<b>3,367,963</b>	<b>3,955</b>	<b>3,364,009</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	56,574	10,380	1,074,283	-	1,159,973	-	-	-	-	1,159,973	-	1,159,973
PAK-T-NTPP01	-	-	58,921	6,258	-	65,179	-	-	-	63,786	1,393	-	1,393
PAK-T-NTPP02	-	-	158,180	-	-	158,180	-	-	-	35,463	122,717	-	122,717
PAK-T-NTPP03	-	35,686	430,136	260,659	-	726,480	-	-	-	71,254	655,227	-	655,227
PAK-T-NTPP04	-	493,763	-	466,311	-	960,074	-	-	-	-	960,074	-	960,074
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>	<b>36,247</b>	-	-	<b>1,181,667</b>	-	<b>1,217,914</b>	-	<b>95,062</b>	<b>78,865</b>	<b>576,386</b>	<b>467,601</b>	-	<b>467,601</b>
PNG-C-WVP02	36,247	-	-	472,715	-	508,962	-	-	78,865	345,986	84,111	-	84,111
PNG-M-RAMP03	-	-	-	708,952	-	708,952	-	95,062	-	230,400	383,490	-	383,490
<b>Paraguay</b>	-	-	<b>43,006</b>	<b>210,178</b>	-	<b>253,184</b>	-	-	-	-	<b>253,184</b>	<b>212,832</b>	<b>40,352</b>
PRY-H-CIRDP03	-	-	-	169,826	-	169,826	-	-	-	-	169,826	169,826	(0)
PRY-T-AVP04	-	-	43,006	40,352	-	83,358	-	-	-	-	83,358	43,006	40,352
<b>Peru</b>	-	-	<b>379,965</b>	<b>753,755</b>	-	<b>1,133,721</b>	-	<b>11,198</b>	-	<b>851,916</b>	<b>270,607</b>	-	<b>270,607</b>
PER-T-SESP02	-	-	379,965	385,486	-	765,451	-	11,198	-	749,744	4,509	-	4,509
PER-C-SESP01	-	-	-	368,269	-	368,269	-	-	-	102,172	266,098	-	266,098
<b>Philippines</b>	-	-	-	<b>6,658,756</b>	-	<b>6,658,756</b>	-	-	<b>2,393,440</b>	-	<b>4,265,316</b>	-	<b>4,265,316</b>
PHL-H-PSFIP01	-	-	-	356,434	-	356,434	-	-	84,964	-	271,470	-	271,470
PHL-H-SCPO2	-	-	-	117,554	-	117,554	-	-	-	-	117,554	-	117,554
PHL-M-PSFIP02	-	-	-	575,012	-	575,012	-	-	129,422	-	445,590	-	445,590
PHL-M-PSFIP03	-	-	-	210,285	-	210,285	-	-	118,149	-	92,136	-	92,136
PHL-T-PBSP02	-	-	-	2,960,087	-	2,960,087	-	-	952,584	-	2,007,503	-	2,007,503
PHL-T-PBSP03	-	-	-	2,439,385	-	2,439,385	-	-	1,108,321	-	1,331,064	-	1,331,064
<b>Russian Federation</b>	-	-	-	<b>135,098</b>	-	<b>135,098</b>	-	-	<b>79,200</b>	-	<b>55,897</b>	-	<b>55,897</b>
RUS-H-HAFP01	-	-	-	135,098	-	135,098	-	-	79,200	-	55,897	-	55,897
<b>Sao Tome and Principe</b>	-	-	<b>4,678</b>	-	-	<b>4,619</b>	<b>58</b>	-	-	-	<b>4,619</b>	-	<b>4,619</b>
STP-Z-MOHP01	-	-	4,678	-	-	4,619	58	-	-	-	4,619	-	4,619
<b>Senegal</b>	-	<b>1,307,824</b>	-	<b>2,445</b>	-	<b>1,309,260</b>	<b>1,009</b>	-	-	-	<b>1,309,260</b>	<b>1,296,343</b>	<b>12,917</b>
SEN-H-CNLSP05	-	1,261	-	-	-	1,261	-	-	-	-	1,261	1,261	-
SEN-M-PNLPP02	-	1,305,554	-	2,378	-	1,307,932	-	-	-	-	1,307,932	1,295,081	12,850
SEN-Z-PLANP01	-	1,009	-	67	-	67	1,009	-	-	-	67	-	67
<b>Serbia</b>	-	<b>2,394</b>	-	<b>43,327</b>	-	<b>45,722</b>	-	-	-	<b>45,712</b>	<b>10</b>	<b>10</b>	-
SRB-H-MOHP01	-	2,394	-	43,327	-	45,722	-	-	-	45,712	10	10	-
<b>Sierra Leone</b>	<b>170,436</b>	<b>63,401</b>	-	<b>509,335</b>	-	<b>743,171</b>	-	-	-	<b>578,450</b>	<b>164,721</b>	-	<b>164,721</b>
SLE-H-NASP03	-	46,795	-	318,229	-	365,024	-	-	-	361,435	3,588	-	3,588
SLE-M-CRSP04	-	153	-	75,911	-	76,064	-	-	-	-	76,064	-	76,064
SLE-Z-MOHP02	170,436	16,453	-	91,110	-	277,998	-	-	-	217,014	60,984	-	60,984
SLE-Z-MOHP03	-	-	-	24,086	-	24,086	-	-	-	-	24,086	-	24,086
<b>Somalia</b>	-	<b>170,976</b>	-	<b>84,953</b>	-	<b>255,928</b>	-	-	-	<b>230,269</b>	<b>25,659</b>	<b>19,942</b>	<b>5,717</b>
SOM-H-UNICEFP02	-	168,381	-	84,953	-	253,333	-	-	-	230,269	23,064	17,347	5,717
SOM-H-UNICEFP03	-	2,595	-	-	-	2,595	-	-	-	-	2,595	2,595	-
<b>South Africa</b>	<b>150,032</b>	<b>860,657</b>	<b>15,934</b>	<b>3,704,464</b>	-	<b>4,617,638</b>	<b>113,449</b>	-	-	<b>96,931</b>	<b>4,520,707</b>	<b>545,640</b>	<b>3,975,067</b>
ZAF-C-BZP01	150,032	419,966	8,438	1,030,198	-	1,515,778	92,856	-	-	-	1,515,778	64,375	1,451,403
ZAF-C-NACOSAP02	-	-	-	132,697	-	116,605	16,092	-	-	96,931	19,674	19,674	0
ZAF-C-NDOHP02	-	440,691	7,496	2,541,570	-	2,985,255	4,502	-	-	-	2,985,255	461,591	2,523,664
<b>Sudan</b>	<b>122,714</b>	<b>163,454</b>	-	<b>146,674</b>	-	<b>432,842</b>	-	<b>99,401</b>	-	<b>264,839</b>	<b>68,602</b>	-	<b>68,602</b>
SDN-S-FMOHP01	122,714	163,454	-	146,674	-	432,842	-	99,401	-	264,839	68,602	-	68,602
<b>Tajikistan</b>	-	-	-	<b>5,198</b>	-	<b>5,198</b>	-	-	-	-	<b>5,198</b>	-	<b>5,198</b>
TJK-C-UNDP01*	-	-	-	5,198	-	5,198	-	-	-	-	5,198	-	5,198

\* : 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.

**Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 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)	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>Tanzania (United Republic)</b>	-	51,270	15,972	187,987	-	255,230	-	-	-	65,240	189,990	1,158	188,832
TZA-H-MOP03	-	51,270	15,972	187,987	-	255,230	-	-	-	65,240	189,990	1,158	188,832
<b>Thailand</b>	-	-	-	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
<b>Uganda</b>	21,279	737,493	30,467	1,210,436	-	1,999,675	-	-	-	680,954	1,318,722	-	1,318,722
UGA-C-TASOP01	-	692	-	396,679	-	397,371	-	-	-	349,155	48,216	-	48,216
UGA-H-MoFPEDP02	-	245	30,467	524,576	-	555,288	-	-	-	35,138	520,150	-	520,150
UGA-M-MoFPEDP01	-	430,379	-	271,453	-	701,832	-	-	-	271,453	430,379	-	430,379
UGA-M-TASOP01	-	1,958	-	4,140	-	6,098	-	-	-	4,140	1,958	-	1,958
UGA-T-MoFPEDP03	21,068	164,955	-	-	-	186,023	-	-	-	21,068	164,955	-	164,955
UGA-T-MoFPEDP05	211	6,757	-	13,588	-	20,556	-	-	-	-	20,556	-	20,556
UGA-H-MoFPEDP03	-	132,507	-	-	-	132,507	-	-	-	-	132,507	-	132,507
<b>Ukraine</b>	-	-	8,111	13,599	-	21,710	-	8,621	-	2,527	10,562	-	10,562
UKR-C-AUNP03	-	-	8,111	13,599	-	21,710	-	8,621	-	2,527	10,562	-	10,562
<b>Uzbekistan</b>	7,250	-	-	1,099	-	8,349	-	-	-	1,229	7,121	-	7,121
UZB-C-RACP01	7,250	-	-	1,099	-	8,349	-	-	-	1,229	7,121	-	7,121
<b>Viet Nam</b>	-	-	-	918,994	-	918,994	-	-	-	621,529	297,464	127,168	170,296
VNM-H-VAACP04	-	-	-	324,390	-	324,390	-	-	-	282,750	41,640	16,124	25,516
VNM-H-VAACP05	-	-	-	250,658	-	250,658	-	-	-	247,819	2,839	-	2,839
VNM-H-VUSTAP02	-	-	-	23,840	-	23,840	-	-	-	20,510	3,330	-	3,330
VNM-H-VUSTAP03	-	-	-	24,464	-	24,464	-	-	-	5,789	18,675	6,381	12,294
VNM-T-NTPP02	-	-	-	116,321	-	116,321	-	-	-	64,662	51,658	51,658	-
VNM-T-NTPP03	-	-	-	179,322	-	179,322	-	-	-	-	179,322	53,005	126,317
<b>Zambia</b>	94,112	1,025,772	560,312	1,048,130	-	2,034,590	693,736	-	-	680,743	1,353,847	-	1,353,847
ZMB-C-CHAZP02	-	-	-	313,790	-	313,790	-	-	-	210,038	103,752	-	103,752
ZMB-C-CHAZP03	-	2,299	-	189,799	-	192,097	-	-	-	-	192,097	-	192,097
ZMB-C-MOHP02	70,938	269,272	538,777	137,055	-	531,233	484,809	-	-	268,454	262,779	-	262,779
ZMB-C-MOHP03	-	382,907	-	118,889	-	421,296	80,500	-	-	45,697	375,599	-	375,599
ZMB-M-CHAZP02	-	-	-	100,182	-	100,182	-	-	-	-	100,182	-	100,182
ZMB-M-CHAZP03	-	-	-	23,099	-	23,099	-	-	-	-	23,099	-	23,099
ZMB-M-MOHP02	23,174	36,938	-	105,247	-	164,209	1,150	-	-	140,406	23,803	-	23,803
ZMB-M-MOHP03	-	334,356	21,535	60,069	-	288,683	127,277	-	-	16,148	272,535	-	272,535
<b>Zimbabwe</b>	147,928	92,291	-	61,584	-	227,631	74,172	-	-	50,833	176,798	-	176,798
ZWE-M-MOHCCP03	147,928	11,723	-	-	-	159,428	223	-	-	-	159,428	-	159,428
ZWE-T-MOHCCP02	-	3,630	-	61,584	-	61,584	3,630	-	-	50,833	10,751	-	10,751
ZWE-M-MOHCCP03	-	76,938	-	-	-	6,619	70,319	-	-	-	6,619	-	6,619
<b>GRAND TOTAL</b>	2,765,104	22,275,807	7,225,040	42,032,402	26,244	70,114,632	4,704,622	248,290	3,418,175	18,447,203	47,506,307	4,959,185	42,547,122



**Table 3: OIG audit & investigation reports pending for the Recoveries Committee for the period ended 31 December 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 31 December 2024.

Country	OIG Report Issue Date	OIG Reported Potential Recoverable	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
<b>Zambia</b>	20 Dec 2023	US\$ 33,092	TBD	TBD	TBD	The report was issued at the end of 2023. LFA and CT are conducting additional verifications to confirm recoverable amount before submission to RC.
<b>Cameroon</b>	18 Oct 2024	US\$ 3,124,986	TBD	TBD	TBD	The report was issued at the end of 2024. LFA and CT are conducting additional verifications to confirm recoverable amount before submission to 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% outstanding non-OIG recoverable**

Country / Grant	Amount	Reimbursement Deadline
<b>Guinea</b>	<b>4,624,202</b>	
GIN-C-PLANP02	709	Feb-23
GIN-H-CNLSPO2	4,610,697	Mar-24
GIN-H-MOHP01	1,969	Feb-23
GIN-H-PSIP01	10,827	May-19
<b>Philippines</b>	<b>4,265,316</b>	
PHL-H-PSFIP01	271,470	May-24
PHL-H-SCPO2	117,554	May-24
PHL-M-PSFIP02	445,590	May-24
PHL-M-PSFIP03	92,136	May-24
PHL-T-PBSPP02	2,007,503	May-24
PHL-T-PBSPP03	1,331,064	May-24
<b>South Africa</b>	<b>3,975,067</b>	
ZAF-C-BZP01	1,451,403	Jun-24
ZAF-C-NDOHP02	2,523,664	Jun-24
<b>Congo (Democratic Republic)</b>	<b>3,744,871</b>	
COD-C-CORDAIDP02	264,877	Dec-23
COD-H-MOHP01	27,303	Sep-23
COD-H-MOHP02	904,680	Sep-23
COD-H-MOHP03	577,514	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	173,113	Feb-24
COD-T-MOHP01	35,650	Sep-23
COD-T-MOHP02	188,361	Sep-23
COD-T-MOHP03	311,080	Feb-24
<b>Liberia</b>	<b>3,453,863</b>	
LBR-C-MOHP02	2,271,518	Jun-24
LBR-C-MOHP03	169,981	Apr-23
LBR-M-MOHP04	1,012,364	Jun-24
<b>Pakistan</b>	<b>3,364,009</b>	
PAK-H-NACPP03	112,651	Mar-22
PAK-M-DOMCP03	139,738	Apr-21
PAK-M-DOMCP04	1,159,973	Oct-24
PAK-T-NTTP01	1,393	Sep-20
PAK-T-NTTP02	122,717	May-21
PAK-T-NTTP03	655,227	Apr-21
PAK-T-NTTP04	960,074	Aug-24
PAK-T-TIHP01	157,034	Apr-22
PAK-T-TIHP02	55,202	May-23
<b>Kenya</b>	<b>2,539,279</b>	
KEN-H-TNTP03	2,120	Sep-21
KEN-H-TNTP04	330,974	Aug-23
KEN-H-TNTP05	3,519	Feb-24
KEN-M-AMREFP03	19,277	Feb-24
KEN-M-TNTP02	1,664,287	Feb-24
KEN-T-TNTP03	5,351	Jan-21
KEN-T-TNTP04	476,673	Feb-24
KEN-T-TNTP05	3,733	Feb-24
KEN-T-AMREFP05	33,345	Feb-24

Country / Grant	Amount	Reimbursement Deadline
<b>Thailand</b>	<b>1,487,862</b>	
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
<b>Cameroon</b>	<b>1,455,108</b>	
CMR-T-MOHP02	59,459	Feb-22
CMR-M-MOHP03	1,395,649	Nov-24
<b>Madagascar</b>	<b>1,402,057</b>	
MDG-H-PSIP03	142	May-24
MDG-H-SECNLSP02	116,146	Jun-22
MDG-H-SECNLSP03	4,661	Jan-23
MDG-M-MOHP01	55,627	Aug-19
MDG-M-MOHP02	1,177,135	Jun-22
MDG-S-MOHP01	36,326	May-24
MDG-T-CRSP01	1,163	Jun-24
MDG-T-ONNP02	10,858	Oct-22
<b>Zambia</b>	<b>1,353,847</b>	
ZMB-C-CHAZP02	103,752	Jan-23
ZMB-C-CHAZP03	192,097	Nov-24
ZMB-C-MOHP02	262,779	Jan-24
ZMB-C-MOHP03	375,599	Jan-25
ZMB-M-CHAZP02	100,182	Jan-23
ZMB-M-CHAZP03	23,099	Jan-24
ZMB-M-MOHP02	23,803	Jan-23
ZMB-M-MOHP03	272,535	Jan-24
<b>Uganda</b>	<b>1,318,722</b>	
UGA-C-TASOP01	48,216	Jan-20
UGA-H-MoFPEDP02	520,150	Dec-23
UGA-M-MoFPEDP01	430,379	Feb-22
UGA-M-TASOP01	1,958	May-21
UGA-T-MoFPEDP03	164,955	Nov-21
UGA-T-MoFPEDP05	20,556	Jun-24
UGA-H-MoFPEDP03	132,507	Oct-24
<b>Ghana</b>	<b>1,177,328</b>	
GHA-C-CHAGP01	139,404	Oct-22
GHA-C-MOHP01	206,853	Feb-23
GHA-C-MOHP02	415,202	May-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	52,904	Nov-23
GHA-M-MOHP04	50,816	Feb-23
GHA-M-MOHP05	171,174	May-24

**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
Sudan	USD	1	162,525	162,525	Nov-24
Ukraine	USD	1	4,230	4,230	Jul-24
Ukraine	USD	1	5,995	5,995	Dec-24
Ukraine	USD	1	670,530	670,530	Jul-24
<b>TOTAL</b>				<b>900,847</b>	