

Recoveries Report

Period ended 30 September 2025

54th Board Meeting

GF/B54/19

12-13 February 2026, 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 30 September 2025, as well as recoverable amounts identified in the normal course of grant management operations as at 30 September 2025. 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 September 2025.

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 September 2025 and historical background

OIG Recoverable Balance - The total outstanding OIG recoverable balance as at 30 September 2025 is US\$ 2.2M (31 December 2024 – US\$ 2.4M), net of commitments to repay. The decrease, compared to December 2024, relates to a commitment to repay obtained in Kenya, amounting to US\$ 234K. 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 September 2025, the non-OIG recoverable balance, net of written commitments to repay, is US\$ 38M (31 December 2024 - US\$ 42.5M). The decrease in the recoverable balance, net of commitments, compared to December 2024 is due to the resolution of cases and/or obtention of commitments to repay for Philippines (-US\$ 4.1M), Pakistan (-US\$1.5M), Kenya (-US\$ 1.5M) and Madagascar (-US\$ 1.2M) and the issuance of new Demand Letters mainly in Cameroon (+US\$ 3.3M) and the Democratic Republic of Congo (+US\$ 1.7M). 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, and the current drastic global health financing cuts impacting donors and GC7 implementers, 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 and escalation / resolution of pending refunds. 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. The Global Fund strives to expose irregularities and misuse of resources through its risk management and assurance processes. Key measures are aimed at prevention, but when 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 30 September 2025 for which a Demand Letter has been issued.
5. Table 2 in the annex provides a summary of the outstanding recoverable amounts identified in the normal course of grant management as at 30 September 2025 for non-OIG open cases for which a Demand Letter has been issued.
6. Table 3 in the annex provides a summary of the OIG audit and investigation reports as at 30 September 2025, 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, as they appear in the Global Fund's recoveries systems, may differ from those presented in the financial statements due to the accounting method

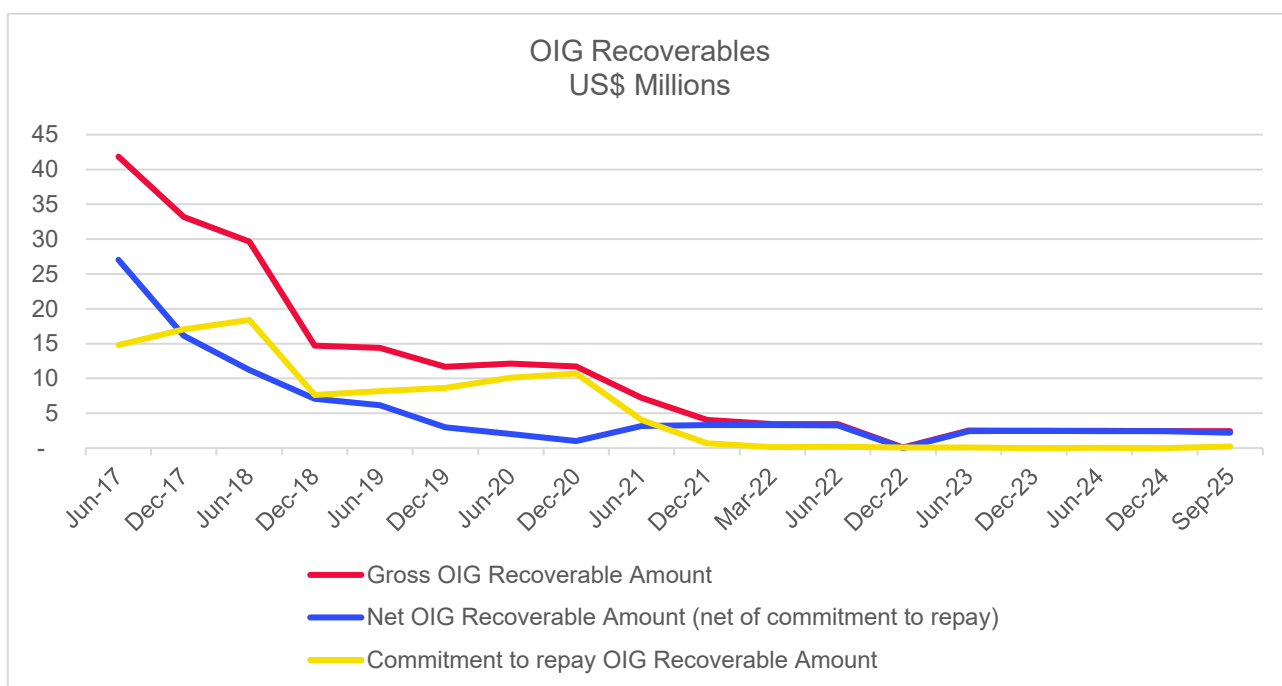
adopted to comply with the IFRS requirements. For instance, estimated credit losses, impairments, and revaluation gains on foreign exchange are not captured in Global Fund's recoveries systems. Finally, there may be some cut-off date exceptions due to the time required to capture and validate data in the recoveries system. It should be noted that the financial statements reporting on losses and recoveries use the same underlying data extracted from the Recoveries System, and that a formal reconciliation process is implemented and validated.

Current Status

Oversight of OIG recoverable amounts as at 30 September 2025

8. When the OIG publishes audit or investigation reports that include the identification of the non-compliant expenditure amount and agreed upon Recoveries Agreed 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 or his delegated authority, 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 Committee 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\$ 2.2M as at 30 September 2025, slightly decreasing when compared to December 2024 (US\$ 2.4M) following the obtention of commitments to repay for an open OIG recoverable in Kenya (US\$ 235K). The net amount at the end of September 2025 relates to four portfolios, namely Pakistan (US\$ 1.2M), Liberia (US\$ 1M), Sierra Leone (US\$ 29K) and Zambia (US\$ 16K).

14. The total OIG recoverable balance relates to Demand Letters issued in 2023 and 2025 for which there is no commitment to repay yet apart from US\$ 234K commitment to repay obtained in Kenya. 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 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 30 September 2025

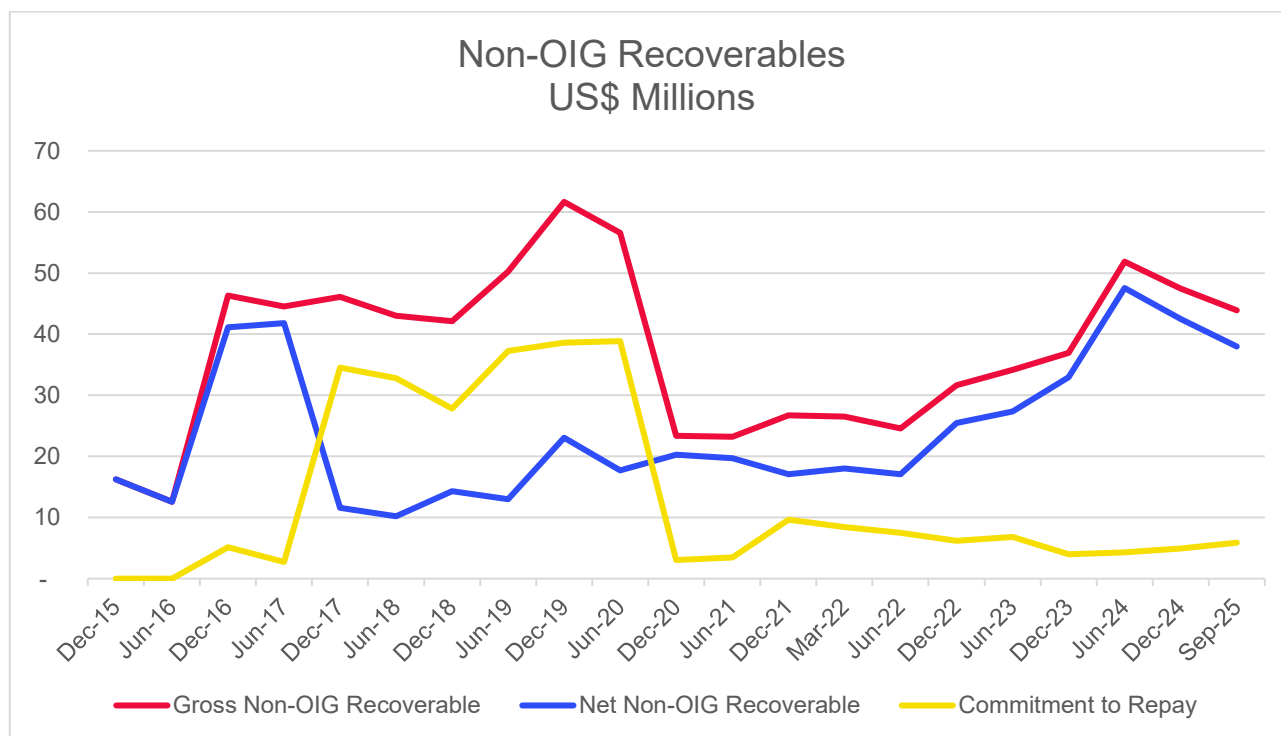
17. Data on non-OIG recoverable amounts is collected on an ongoing basis by the Secretariat. This report provides a snapshot of a rolling total. If these cases are not resolved within specified timeframes, they are reported to the Recoveries Committee for review and recommendation.
18. At 30 September 2025, the total outstanding non-OIG balance, net of written commitments to repay, amounted to US\$ 38M (31 December 2024 - US\$ 42.5M). The decrease 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 resolve recovery cases in a timely manner in accordance with the Global Fund policies and timelines. The main drivers of the decrease in net after commitments are Philippines (-US\$ 4.1M), Pakistan (-US\$1.5M), Kenya (-US\$ 1.5M) and Madagascar (-US\$ 1.2M). In addition, the issuance of new Demand Letters mainly in Cameroon (+US\$ 3.3M) and the Democratic Republic of Congo (+US\$ 1.7M) led to an increase in the outstanding non-OIG balance for these countries and contributed to the overall variance of -US\$ 4.5M compared to 31 December 2024.

19. Ten countries account for approximately US\$ 30M, or 80%, of the total outstanding non-OIG net recoverable amount, as follows:

Country	Net after Commitments (US\$M) Sep 25
Congo (Democratic Republic)	5.5
Cameroon	4.8
Guinea	4.6
South Africa	4.2
Liberia	3.5
Pakistan	1.8
Ghana	1.6
Thailand	1.5
Zambia	1.4
Uganda	1.3
Sub-Total	30
Others (47 Portfolios)	7.7
TOTAL	38
Sub-Total % of total Non-OIG recoverable	80%

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 (+88% since 2020 and +19% since December 2023) to reach a peak of US\$ 52M as at 30 June 2024. The amount has since decreased to US\$ 38M at 30 September 2025, thanks to the partial and/or complete resolution of several cases since December 2024, as outlined in paragraph 18 of this report and in previous reports. The Secretariat deployed significant efforts since June 2022 to ensure that potential recoverable amounts are converted in Demand Letters. The Secretariat is actively working to recover and/or obtain firm commitments to recover these amounts.

Write-Offs and operational losses in 2025

22. The Recoveries Committee / Executive Director has approved five cases of write-offs across several grants (all non-OIG) in 2025, totaling US\$ 0.1M (the write-off for the year ended 31 December 2024 was US\$ 0.9M).

23. Table 5 annexed to this report provides details of the write-offs approved in 2025.

Allocation Reductions in 2025

24. During the year 2025, the Recoveries Committee recommended eight cases of allocation reductions totaling US\$ 12.9M, which were approved by the Executive Director or his delegate (original recoverable amounts of US\$ 6.4M). 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. In addition, the Executive Director approved the reversal of a US\$ 346K allocation reduction approved in 2023 and 2024 in Papua New Guinea, following the reimbursement by the government of a recoverable of the same amount.

25. The eight allocation reductions approved since January 2025 are briefly described below.

26. Bolivia (Non-OIG)

The allocation reduction of US\$ 460K was approved in respect of a recoverable amount of the same amount incurred in taxes paid during the implementation of grants in Bolivia.

The Executive Director 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 operationalize a better tax reimbursement mechanism that will allow for taxes to be fully exempt or reimbursed within 12 months from the submission of the reimbursement claims by the PR. This mechanism should be applied within one year of the Executive Director's decision.

27. Democratic Republic of Congo (Non-OIG)

Two allocation reduction decisions were taken in 2025 with regard to the Democratic Republic of Congo portfolio.

In the first decision, the Recoveries Committee, under delegated authority from the Executive Director, approved a 2:1 allocation reduction amounting to US\$ 30K to be applied to the country's GC7 allocation. The recoverable amount of US\$ 15K related to stolen commodities at regional level.

In the second decision, the Executive Director approved a 2:1 allocation reduction amounting to US\$ 7.9M to be applied to the country's GC7 allocation. The recoverable amount of US\$ 3.9M was due to long outstanding unjustified open advances at regional level.

28. Indonesia (Non-OIG)

Approval of a 2:1 allocation reduction amounting to US\$ 1.7M relating to long overdue recoverable taxes amounting to US\$ 840K incurred under several grants implemented in Indonesia.

29. Kyrgyzstan (Non-OIG)

The allocation reduction of US\$ 23K relates to recoverable taxes of the same amount. An additional 1:1 allocation reduction of the same amount will be applied if the country does not sign a Framework Agreement that provides tax exemption to Global Fund implementers.

30. Multicountry HIV Latin America (Non-OIG)

Allocation reductions were approved for 2 countries where the Multicountry HIV Latin America grant is implemented, namely Bolivia (1:1 allocation reduction amounting to US\$ 17K) and Ecuador (1:1 allocation reduction amounting to US\$ 29K). The recoverable amounts related to taxes incurred during the implementation of the grant.

31. South Africa (Non-OIG)

The 2:1 allocation reduction of US\$ 2.8M was approved in relation to tax and non-tax recoverable amounts of US\$ 1.4M incurred during the implementation of a discontinued Principal Recipient in South Africa.

Recovery outlook & process improvement

Year 2025 was marked by a drastic change in the global health financing and donor landscapes. In addition, the economic environment in the countries implementing Global Fund grants remains challenging. It is under these difficult conditions that Global Fund implementers are currently implementing the GC7 grants, while finalizing critical complex investments into health and community systems under C19RM. As anticipated in previous reports, these realities increased the inherent risk and fiduciary exposure at the country implementer level.

To respond adequately to this situation, the Secretariat has strengthened its monitoring and oversight mechanisms of the recoveries process and 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 evolve its recovery 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.

Table 1: OIG cases with outstanding recoverable amounts for the period ended 30 September 2025

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)
Kenya	234,503	-	-	-	-	234,503	-	-	-	-	234,503	234,503	-
KEN-H-TNTP04	234,503	-	-	-	-	234,503	-	-	-	-	234,503	234,503	-
Liberia	-	-	-	994,928	-	994,928	-	-	-	1,599	993,329	-	993,329
LBR-C-MOHP02	-	-	-	622,727	-	622,727	-	-	-	-	622,727	-	622,727
LBR-M-MOHP04	-	-	-	372,201	-	372,201	-	-	-	1,599	370,602	-	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
Zambia	-	15,594	-	-	-	15,594	-	-	-	-	15,594	-	15,594
ZMB-C-MOHP03	-	15,594	-	-	-	15,594	-	-	-	-	15,594	-	15,594
Grand Total	1,406,092	15,594	-	1,023,510	-	2,445,196	-	-	-	1,599	2,443,597	234,503	2,209,094

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 September 2025

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)
Bangladesh	-	28,444	746,926	-	-	775,370	-	-	-	-	775,370	-	775,370
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-SCPO2	-	165	121,813	-	-	121,978	-	-	-	-	121,978	-	121,978
BGD-M-BRACPO4	-	-	77,563	-	-	77,563	-	-	-	-	77,563	-	77,563
BGD-M-NMCPPO4	-	14,357	32,540	-	-	46,897	-	-	-	-	46,897	-	46,897
BGD-T-BRACPO4	-	-	482,578	-	-	482,578	-	-	-	-	482,578	-	482,578
BGD-T-NTPP04	-	-	22,743	-	-	22,743	-	-	-	-	22,743	-	22,743
Belarus	-	-	-	85,141	-	85,141	-	-	-	8,216	76,925	-	76,925
BLR-C-RSPCMTPO1	-	-	-	56,116	-	56,116	-	-	-	8,216	47,900	-	47,900
BLR-C-RSPCMTPO2	-	-	-	21,437	-	21,437	-	-	-	-	21,437	-	21,437
BLR-C-UNDPPO1*	-	-	-	7,588	-	7,588	-	-	-	-	7,588	-	7,588
Benin	21,555	-	-	-	-	21,555	-	-	-	-	21,555	21,555	-
BEN-M-PNLPP02	21,555	-	-	-	-	21,555	-	-	-	-	21,555	21,555	-
Botswana	-	-	25,427	71,456	-	96,882	-	-	-	-	96,882	-	96,882
BWA-C-BMoHP03	-	-	25,427	71,456	-	96,882	-	-	-	-	96,882	-	96,882
Burkina Faso	-	62,534	161,303	2,214,680	-	2,387,014	51,503	-	-	1,962,622	424,392	26,642	397,750
BFA-H-SPCNLSP04	-	62,534	87,584	308,532	-	407,147	51,503	-	-	369,565	37,581	26,642	10,939
BFA-M-PADSP04	-	-	73,719	1,462,329	-	1,536,049	-	-	-	1,370,376	165,673	-	165,673
BFA-T-PADSP03	-	-	-	294,253	-	294,253	-	-	-	222,681	71,572	-	71,572
BFA-M-PADSP05	-	-	-	149,566	-	149,566	-	-	-	149,566	-	-	149,566
Burundi	-	21,822	-	58,044	-	79,866	-	-	-	54,249	25,617	-	25,617
BDI-C-UNDPPO2**	-	2,086	-	12,625	-	14,711	-	-	-	12,503	2,209	-	2,209
BDI-M-UNDPPO2**	-	11,107	-	42,286	-	53,393	-	-	-	41,746	11,647	-	11,647
BDI-S-UGADSP01	-	8,629	-	3,133	-	11,761	-	-	-	-	11,761	-	11,761
Cameroon	5,114,333	1,809,138	128,943	-	-	7,052,414	-	-	-	2,253,532	4,798,882	-	4,798,882
CMR-C-CARE CameroonP01	-	65,528	128,943	-	-	194,471	-	-	-	-	194,471	-	194,471
CMR-M-MOHP03	3,303,514	8,424	-	-	-	3,311,938	-	-	-	1,404,073	1,907,865	-	1,907,865
CMR-H-MOHP03	1,776,678	1,735,186	-	-	-	3,511,864	-	-	-	849,459	2,662,405	-	2,662,405
CMR-T-MOHP04	31,043	-	-	-	-	31,043	-	-	-	-	31,043	-	31,043
CMR-M-MOHP04	3,097	-	-	-	-	3,097	-	-	-	-	3,097	-	3,097
Colombia	-	-	-	170,952	-	49,150	121,802	-	-	-	49,150	-	49,150
COL-H-ENTerritorioP03	-	-	-	170,952	-	49,150	121,802	-	-	-	49,150	-	49,150
Comoros	5,532	-	2,895	-	-	5,532	2,895	-	-	-	5,532	5,532	-
COM-M-PNLPP02	5,532	-	2,895	-	-	5,532	2,895	-	-	-	5,532	5,532	-
Congo (Democratic Republic)	275,238	6,299,887	2,147,472	5,071,084	-	13,633,566	160,116	-	-	7,648,983	5,984,583	504,863	5,479,720
COD-C-CORDAIDP02	-	-	-	1,562,301	-	1,480,151	82,150	-	-	1,270,848	209,303	209,303	-
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	-	-	-	592,193	-	592,193	-	-	-	-	592,193	-	592,193
COD-M-MOHP02	-	3,802,574	247,439	234,254	-	4,284,267	-	-	-	3,154,398	1,129,869	-	1,129,869
COD-M-MOHP03	-	437,731	1,792,368	477,172	-	2,875,209	-	-	-	1,779,209	1,096,000	-	1,096,000
COD-M-SANRUP04	167,938	-	-	314,675	-	314,675	-	-	-	-	314,675	295,560	19,115
COD-S-MOHP02	-	632,957	-	527,009	-	1,159,966	-	-	-	-	1,159,966	-	1,159,966
COD-T-MOHP01	-	118,142	-	35,650	-	153,792	-	-	-	118,142	35,650	-	35,650
COD-T-MOHP02	-	169,199	29,534	244,266	-	426,489	16,510	-	-	224,173	202,316	-	202,316
COD-T-MOHP03	-	-	-	312,627	-	312,627	-	-	-	-	312,627	-	312,627

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

** : The recoverable amount relates to Taxes incurred by SRs.

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 September 2025

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)
Côte d'Ivoire	-	-	-	371,379	-	194,928	176,451	-	-	-	194,928	4,641	190,287
CIV-C-ACIP01	-	-	-	215,417	-	52,280	163,137	-	-	-	52,280	-	52,280
CIV-H-MOHP01	-	-	-	10,999	-	8,368	2,631	-	-	-	8,368	2,007	6,362
CIV-H-MOHP02	-	-	-	16,787	-	15,166	1,621	-	-	-	15,166	-	15,166
CIV-M-MOHP02	-	-	-	3,327	-	2,110	1,218	-	-	-	2,110	2,110	-
CIV-M-MOHP03	-	-	-	35,464	-	31,403	4,061	-	-	-	31,403	525	30,878
CIV-M-SCIP03	-	-	-	68,539	-	66,296	2,243	-	-	-	66,296	-	66,296
CIV-S-MOHP01	-	-	-	10,871	-	10,871	-	-	-	-	10,871	-	10,871
CIV-T-MOHP05	-	-	-	9,974	-	8,434	1,540	-	-	-	8,434	-	8,434
Ecuador	-	-	-	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
Egypt	-	-	-	56,730	-	56,730	-	-	-	-	56,730	-	56,730
EGY-C-UNDP01*	-	-	-	25,881	-	25,881	-	-	-	-	25,881	-	25,881
EGY-C-UNDP02*	-	-	-	30,848	-	30,848	-	-	-	-	30,848	-	30,848
Ethiopia	-	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
Ghana	-	4,732	714,913	1,477,265	-	2,196,909	-	-	-	586,376	1,610,533	-	1,610,533
GHA-C-MOHP02	-	-	138,665	975,238	-	1,113,903	-	-	-	415,202	698,701	-	698,701
GHA-M-MOHP05	-	4,732	576,247	502,027	-	1,083,006	-	-	-	171,174	911,831	-	911,831
Guinea	-	1,969	-	4,726,080	-	4,728,049	-	-	-	104,556	4,623,493	-	4,623,493
GIN-H-CNLSPO2	-	-	-	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-PSIPO1	-	-	-	10,827	-	10,827	-	-	-	-	10,827	-	10,827
Haiti	-	-	-	142,409	-	69,766	72,643	5,200	-	64,452	114	0	114
HTI-S-UGPP01	-	-	-	142,409	-	69,766	72,643	5,200	-	64,452	114	0	114
Indonesia	-	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-PERDHAKP03	-	8	-	39,224	-	39,224	-	-	-	8	39,224	-	39,224
IDN-T-MOHP05	-	-	-	80,485	-	80,485	-	-	-	670	79,816	-	79,816
IDN-T-PBSTPIP01	-	76	-	16,467	-	16,467	-	-	-	-	16,467	-	16,467
IDN-H-MOHP05	-	-	-	138,322	-	138,322	-	-	-	-	138,322	-	138,322
Kenya	1,073,445	2,298,828	39,547	406,877	26,244	3,482,171	362,770	24	-	1,462,361	2,019,786	951,204	1,068,582
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	330,439	534
KEN-H-TNTP05	-	23,214	-	8,980	-	32,194	-	-	-	-	32,194	3,519	28,675
KEN-M-AMREFP02	-	-	-	4,519	-	4,519	-	-	-	-	4,519	4,519	-
KEN-M-AMREFP03	-	-	-	20,667	-	20,667	-	-	-	-	20,667	-	20,667
KEN-M-TNTP02	944,910	1,849,173	11,576	86,086	-	2,582,245	309,499	-	-	1,336,649	1,245,596	554,762	690,834
KEN-M-TNTP03	-	214,724	-	-	-	214,724	-	-	-	-	214,724	-	214,724
KEN-T-AMREFP04	-	-	-	57,964	-	57,964	-	-	-	-	57,964	57,964	-
KEN-T-TNTP05	-	59,952	-	7,370	-	67,322	-	-	-	3,733	63,589	-	63,589
KEN-T-AMREFP05	4,958	3,888	-	47,438	-	56,284	-	-	-	8,846	47,438	-	47,438

*: The recoverable amount relates to Taxes incurred by PR and SRs

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 September 2025

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)
Kosovo	-	-	-	51	-	51	-	-	-	-	51	-	51
QNA-C-CDFP01	-	-	-	51	-	51	-	-	-	-	51	-	51
Kyrgyzstan	-	-	-	23,324	-	23,324	-	-	-	-	23,324	-	23,324
KGZ-C-UNDP03*	-	-	-	23,324	-	23,324	-	-	-	-	23,324	-	23,324
Lesotho	-	-	4,097	31,344	-	35,441	-	-	-	34,232	1,210	1,210	-
LSO-C-MOFP03	-	-	4,097	31,344	-	35,441	-	-	-	34,232	1,210	1,210	-
Liberia	-	3,798,676	-	212,406	-	3,463,738	547,344	-	-	9,875	3,453,863	-	3,453,863
LBR-C-MOHP02	-	2,732,587	-	33,589	-	2,271,518	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	-	1,022,238	52,687	-	-	9,875	1,012,364	-	1,012,364
Madagascar	5,533	-	-	212,713	-	218,246	-	-	-	-	218,246	-	218,246
MDG-S-MOHP01	5,533	-	-	212,713	-	218,246	-	-	-	-	218,246	-	218,246
Mali	-	558	-	21,831	-	22,390	-	-	-	11,885	10,504	7,266	3,238
MLI-C-ARCP01	-	558	-	-	-	558	-	-	-	-	558	-	558
MLI-M-PSIP03	-	-	-	18,593	-	18,593	-	-	-	11,885	6,708	6,708	-
MLI-S-MOHP01	-	-	-	3,238	-	3,238	-	-	-	-	3,238	-	3,238
Mongolia	-	-	-	7,836	-	7,836	-	-	-	-	7,836	-	7,836
MNG-C-MOHP02	-	-	-	7,836	-	7,836	-	-	-	-	7,836	-	7,836
Mozambique	-	-	-	1,031,403	-	1,031,403	-	-	-	254,925	776,478	776,478	0
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-M-WVP03	-	-	-	261,333	-	261,333	-	-	-	31,827	229,506	229,506	0
Multicountry EECA APH	-	-	-	39,037	-	39,037	-	-	-	-	39,037	-	39,037
QIMZ-H-AUAP02	-	-	-	39,037	-	39,037	-	-	-	-	39,037	-	39,037
Multicountry HIAF2 ANECCA	-	10,785	-	13,350	-	24,135	-	-	-	13,136	10,999	-	10,999
QPA-H-ANECCAP01	-	10,785	-	13,350	-	24,135	-	-	-	13,136	10,999	-	10,999
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
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	-	-	-	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
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	-	-	-	306,241	-	294,065	12,175	-	112,002	1,748	180,316	1,636	178,681
QRA-H-HIVOS2P01	-	-	-	256,140	-	243,965	12,175	-	84,983	1,748	157,234	1,636	155,598
QRA-H-HIVOS2P02	-	-	-	50,101	-	50,101	-	-	27,018	-	23,083	-	23,083
Multicountry LAC MCC	-	10,586	-	-	-	10,586	-	-	-	-	10,586	-	10,586
QRB-C-OECSP03	-	10,586	-	-	-	10,586	-	-	-	-	10,586	-	10,586
Multicountry MENA Key Populations	-	-	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
Multicountry MENA MER	-	-	-	2,665	-	2,665	-	-	-	2,647	18	18	-
QSF-Z-IOMP03	-	-	-	2,665	-	2,665	-	-	-	2,647	18	18	-
Multicountry SA TIMS	-	58,067	-	4,195	-	39,330	22,932	-	-	4,226	35,104	3,583	31,521
QPA-T-TIMSP01	-	58,067	-	4,195	-	39,330	22,932	-	-	4,226	35,104	3,583	31,521

* : 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 30 September 2025

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)
Multicountry SEAS AFAO	-	-	-	5,098	-	5,098	-	-	-	-	5,098	-	5,098
QSA-H-AFAOP01	-	-	-	5,098	-	5,098	-	-	-	-	5,098	-	5,098
Multicountry WCA NTP-SRL	-	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	52	-
QMZ-T-PNTP02	-	10,532	23,746	310	-	34,588	-	-	-	-	34,588	-	34,588
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	-	534,766	-	566,526	-	-	-	376,721	189,805	174,844	14,961
NAM-C-MOHP01	-	-	-	534,766	-	534,766	-	-	-	359,922	174,844	-	-
NMB-202-G07-HP02	-	31,760	-	-	-	31,760	-	-	-	16,799	14,961	-	14,961
Niger	9,304	304,267	-	115,194	-	428,765	-	-	-	279,090	149,675	1,447	148,229
NER-H-CNCTRN02	1,253	6,171	-	17,026	-	24,450	-	-	-	18,279	6,171	-	6,171
NER-H-MSPP01	-	6,897	-	4,350	-	11,247	-	-	-	1,026	10,222	-	10,222
NER-M-CRSP03	-	209,981	-	76,752	-	286,732	-	-	-	209,981	76,752	-	76,752
NER-T-MSPP01	-	81,219	-	15,237	-	96,456	-	-	-	49,805	46,651	1,447	45,204
NER-T-MSPP02	8,052	-	-	1,828	-	9,880	-	-	-	-	9,880	-	9,880
Nigeria	3,572	15,775	342,397	103,473	-	444,934	20,283	33,984	-	365,820	45,130	20,533	24,597
NGA-S-NACAP01	3,572	15,775	342,397	23,423	-	385,167	-	-	-	365,820	19,347	-	19,347
NGA-T-NTBLCPP02	-	-	-	80,050	-	80,050	20,283	33,984	-	-	25,783	20,533	5,250
Pakistan	21,908	627,865	473,775	1,659,958	-	2,783,506	-	-	495,475	444,097	1,843,935	3,955	1,839,980
PAK-M-DOMCP04	18,736	56,574	10,380	1,074,283	-	1,159,973	-	-	89,308	-	1,070,664	-	1,070,664
PAK-T-NTPP04	-	493,763	-	466,311	-	960,074	-	-	406,166	-	553,908	-	553,908
PAK-H-NZTP04	3,172	-	-	-	-	3,172	-	-	-	-	3,172	-	3,172
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
Papua New Guinea	36,247	-	-	1,251,368	-	1,287,615	-	95,062	170,385	949,841	72,327	-	72,327
PNG-C-WVP02	36,247	-	-	472,715	-	508,962	-	-	78,865	382,243	47,854	-	47,854
PNG-M-RAMP03	-	-	-	778,653	-	778,653	-	95,062	91,520	567,598	24,473	-	24,473
Paraguay	-	-	43,006	210,178	-	253,184	-	-	-	-	253,184	212,832	40,352
PRY-H-CIRDP03	-	-	-	169,826	-	169,826	-	-	-	-	169,826	169,826	(0)
PRY-T-AVPP04	-	-	43,006	40,352	-	83,358	-	-	-	-	83,358	43,006	40,352
Peru	-	-	379,965	385,486	-	765,451	0	11,198	-	749,744	4,509	-	4,509
PER-T-SESP02	-	-	379,965	385,486	-	765,451	0	11,198	-	749,744	4,509	-	4,509
Philippines	-	-	-	117,554	-	117,554	-	-	-	-	117,554	-	117,554
PHL-H-SCPP02	-	-	-	117,554	-	117,554	-	-	-	-	117,554	-	117,554
Russian Federation	-	-	-	146,548	-	146,548	-	-	79,200	-	67,347	2,145	65,203
RUS-H-HAFP01	-	-	-	146,548	-	146,548	-	-	79,200	-	67,347	2,145	65,203
Senegal	2,701	1,307,101	-	16,226	-	1,325,019	1,009	-	-	136,203	1,188,815	1,175,898	12,917
SEN-H-ANCSPP05	2,701	538	-	13,780	-	17,020	-	-	-	16,481	538	-	-
SEN-M-PNLPP02	-	1,305,554	-	2,378	-	1,307,932	-	-	-	119,722	1,188,210	1,175,359	12,850
SEN-Z-PLANP01	-	1,009	-	67	-	67	1,009	-	-	-	67	-	67
Serbia	-	2,394	-	43,327	-	45,722	-	-	-	45,712	10	10	-
SRB-H-MOHP01	-	2,394	-	43,327	-	45,722	-	-	-	45,712	10	10	-
Sierra Leone	170,436	63,248	-	509,334	-	743,018	-	-	-	578,450	164,568	-	164,568
SLE-H-NASPP03	-	46,795	-	318,229	-	365,024	-	-	-	361,435	3,588	-	3,588
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
SLE-Z-MOHP04	-	-	-	75,910	-	75,910	-	-	-	-	75,910	-	75,910
Somalia	450	2,595	-	213	-	3,258	-	-	-	-	3,258	2,595	663
SOM-H-UNICEFP03	450	2,595	-	213	-	3,258	-	-	-	-	3,258	2,595	663

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 30 September 2025

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)
South Africa	430,560	4,888,208	206,720	4,036,297	-	9,312,663	249,124	-	1,307,966	2,683,186	5,321,511	1,082,368	4,239,143
ZAF-C-BZP01	150,032	3,640,895	8,438	1,030,198	-	4,680,597	148,966	-	1,307,966	151,702	3,220,929	-	3,220,929
ZAF-C-BZP02	268,549	659,464	324	50,743	-	979,080	-	-	-	-	979,080	-	979,080
ZAF-C-NACOSAP02	-	-	-	132,697	-	116,605	16,092	-	-	104,990	11,615	11,615	0
ZAF-C-NDOHP02	-	440,691	7,496	2,541,570	-	2,981,433	8,324	-	-	2,426,494	554,939	554,254	686
ZAF-C-NDOHP03	-	20,459	19,618	281,090	-	321,167	-	-	-	-	321,167	321,165	2
ZAF-C-AFSAP03	11,979	126,699	170,844	-	-	233,781	75,742	-	-	-	233,781	195,335	38,446
Tajikistan	-	-	-	10,426	-	10,426	-	-	-	-	10,426	-	10,426
TJK-C-UNDP01*	-	-	-	10,426	-	10,426	-	-	-	-	10,426	-	10,426
Tanzania (United Republic)	-	59,214	15,972	1,087,545	-	1,162,731	-	-	-	489,401	673,330	339,506	333,825
TZA-H-MOFP03	-	59,214	15,972	1,087,545	-	1,162,731	-	-	-	489,401	673,330	339,506	333,825
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
Uganda	21,279	737,731	30,467	1,210,436	-	1,999,913	-	-	-	680,954	1,318,960	-	1,318,960
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	-	132,745	-	-	-	132,745	-	-	-	-	132,745	-	132,745
Uzbekistan	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
Viet Nam	-	-	-	918,994	-	918,994	-	-	-	623,928	295,066	124,769	170,296
VNM-H-VUSTAP02	-	-	-	23,840	-	23,840	-	-	-	20,510	3,330	-	3,330
VNM-H-VUSTAP03	-	-	-	24,464	-	24,464	-	-	-	8,188	16,276	3,982	12,294
VNM-T-NTPP02	-	-	-	116,321	-	116,321	-	-	-	64,662	51,658	-	-
VNM-T-NTPP03	-	-	-	179,322	-	179,322	-	-	-	-	179,322	53,005	126,317
VNM-H-VADPP04	-	-	-	324,390	-	324,390	-	-	-	282,750	41,640	16,124	25,516
VNM-H-VADPP05	-	-	-	250,658	-	250,658	-	-	-	247,819	2,839	-	2,839
Zambia	94,112	1,725,848	560,312	421,260	-	2,107,640	693,892	-	-	664,868	1,442,772	-	1,442,772
ZMB-C-MOHP02	70,938	302,854	538,777	137,055	-	564,815	484,809	-	-	268,454	296,361	-	296,361
ZMB-C-MOHP03	-	851,198	-	889,431	-	889,431	80,656	-	-	209,275	680,156	-	680,156
ZMB-M-MOHP02	23,174	36,938	-	105,247	-	164,209	1,150	-	-	140,406	23,803	-	23,803
ZMB-M-MOHP03	-	534,858	21,535	60,069	-	489,185	127,277	-	-	46,733	442,452	-	442,452
Zimbabwe	147,928	92,291	-	468,833	-	634,880	74,172	-	-	50,833	584,047	-	584,047
ZWE-M-MOHCCP03	147,928	11,723	-	175,683	-	335,111	223	-	-	-	335,111	-	335,111
ZWE-T-MOHCCP02	-	3,630	-	61,584	-	61,584	3,630	-	-	50,833	10,751	-	10,751
ZWE-T-MOHCCP03	-	76,938	-	231,566	-	238,185	70,319	-	-	-	238,185	-	238,185
Grand Total	7,441,382	27,204,606	6,137,080	33,988,135	26,244	70,155,641	4,641,805	140,268	2,366,075	23,738,243	43,911,055	5,902,876	38,008,179

* : 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 3: OIG audit & investigation reports pending for the Recoveries Committee for the period ended 30 September 2025

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 September 2025.

Country	OIG Report Issue Date	OIG Reported Potential Recoverable	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Cameroon	18 Oct 2024	US\$ 3,124,986	TBD	TBD	TBD	The report was issued at the end of 2024. LFA and CT conducted additional verifications to confirm recoverable amount and are currently preparing the memo to RC.
Malawi	02 July 2025	US\$ 125,901	TBD	TBD	TBD	The report was issued in July 2025. The CT is determining the final 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
Congo (Democratic Republic)	5,479,720	
COD-H-MOHP01	27,303	Sep-23
COD-H-MOHP02	904,680	Sep-23
COD-H-MOHP03	592,193	Feb-24
COD-M-MOHP02	1,129,869	Nov-22
COD-M-MOHP03	1,096,000	Feb-24
COD-M-SANRUP04	19,115	Feb-25
COD-S-MOHP02	1,159,966	Feb-24
COD-T-MOHP01	35,650	Sep-23
COD-T-MOHP02	202,316	Sep-23
COD-T-MOHP03	312,627	Feb-24
Cameroon	4,798,882	
CMR-C-CARE CameroonP01	194,471	May-25
CMR-M-MOHP03	1,907,865	Nov-24
CMR-H-MOHP03	2,662,405	May-25
CMR-T-MOHP04	31,043	Feb-22
CMR-M-MOHP04	3,097	May-25
Guinea	4,623,493	
GIN-H-CNLSP02	4,610,697	Mar-24
GIN-H-MOHP01	1,969	Feb-23
GIN-H-PSIP01	10,827	May-19
South Africa	4,239,143	
ZAF-C-BZP01	3,220,929	Aug-25
ZAF-C-BZP02	979,080	May-25
ZAF-C-NDOHP02	686	Feb-23
ZAF-C-NDOHP03	2	Sep-25
ZAF-C-AFSAP03	38,446	Oct-25
Liberia	3,453,863	
LBR-C-MOHP02	2,271,518	Jun-24
LBR-C-MOHP03	169,981	Apr-23
LBR-M-MOHP04	1,012,364	Jun-24

Country / Grant	Amount	Reimbursement Deadline
Pakistan	1,839,980	
PAK-M-DOMCP04	1,070,664	Oct-24
PAK-T-NTPP04	553,908	Aug-24
PAK-H-NZTP04	3,172	Sep-23
PAK-T-TIHP01	157,034	Apr-22
PAK-T-TIHP02	55,202	May-23
Ghana	1,610,533	
GHA-C-MOHP02	698,701	Aug-24
GHA-M-MOHP05	911,831	Aug-24
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
Zambia	1,442,772	
ZMB-C-MOHP02	296,361	Jan-24
ZMB-C-MOHP03	680,156	May-25
ZMB-M-MOHP02	23,803	Jan-23
ZMB-M-MOHP03	442,452	Sep-25
Uganda	1,318,960	
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	132,745	Oct-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 2025 Write-offs

Country	Currency	Exchange rate	Amount Grant CCY	Amount USD	Approved by RC/ED
Multicountry TB LAC PIH	USD	1	1,616	1,616	Feb-25
Multicountry HIV LAC ALEP	USD	1	84,937	84,937	May-25
Comoros	EUR	1.3768	6,389	8,796	Feb-25
Democratic Republic of Congo	USD	1	3,973	3,973	Feb-25
Montenegro	EUR	1.10296	4,621	5,097	Jun-25
TOTAL				104,419	

Document Classification: Internal.

Document Circulation: Board Members, Alternate Board Members, Constituency Focal Points and Committee Members.

This document may be shared by the Focal Points within their respective Board constituency. The document must not however be subject to any further circulation or otherwise be made public.