Recoveries Report Period ended 31 March 2026

55th Board Meeting

GF/B55/20
9 – 10 July 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 31 March 2026, as well as recoverable amounts identified in the normal course of grant management operations as at 31 March 2026. 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 March 2026.

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

<u>What is the status of recoverable amounts (OIG & non-OIG) as at 31 March 2026?</u>

OIG Recoverable Balance - The total outstanding OIG recoverable balance as at 31 March 2026 is US$ 3.1M (31 December 2024 – US$ 2.4M), net of commitments to repay. The increase, compared to December 2024, relates to new Demand Letters issued for recoveries identified through OIG engagements in Cameroon, Zambia and Malawi. 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 March 2026, the non-OIG recoverable balance, net of written commitments to repay, is US$ 44.2M (31 December 2024 - US$ 42.5M). The increase in the recoverable balance, net of commitments, compared to December 2024 is due to the issuance of new Demand Letters mainly the Democratic Republic of Congo (+US$ 5.5M), Cameroon (+US$ 2.8M), Mali (+US$ 1.5M) and Ghana (+US$ 1.2M) and the resolution of cases and/or obtention of commitments to repay for Philippines (-US$ 4.1M), Madagascar (-US$ 1.2M), Pakistan (-US$1.1M), Kenya (-US$ 1M) and Ethiopia (-US$ 1M). The key changes are presented in the report.

<u>What is the recoveries outlook?</u>

The Secretariat notes an increasing reliance on allocation reductions as a resolution mechanism for long-outstanding recoverable amounts where recovery in cash or contribution in kind was not feasible. While this approach ensures financial accountability and safeguarding the Global Fund economic resources, it effectively increases the burden onto future program allocations. In the current context of constrained global health financing, this approach may have growing programmatic implications for affected countries. The Secretariat will therefore continue to reinforce early-stage recovery actions, strengthen country dialogue, and explore alternative resolution mechanisms to limit the use of allocation reductions to exceptional circumstances.

As C19RM investments funding approaches closure, the Secretariat is intensifying its focus on assurance and mitigating residual fiduciary and operational risks, particularly in relation to capital expenditure investments, including risks that could result in financial losses, ineligible costs, and subsequent recoveries. The Secretariat, through the Recoveries Committee and broader risk management structures, is actively monitoring these areas and accelerating the identification and resolution of any non-compliant expenditures prior to grant closure. Enhanced coordination across country teams, LFAs, and assurance providers are being implemented to ensure that potential ineligible expenditure are identified early and managed proactively, thereby minimizing the need for post-closure recovery actions. The Secretariat will continue to provide updates to the board to ensure transparency and assurance over the effective closure of C19RM investments.

The current volatile macroeconomic environment across many countries implementing Global Fund funded grants, coupled with significant global health financing cuts and GC7 deallocation, has heightened the inherent service continuity risk and fiduciary exposure at the country level. 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 will continue to evaluate opportunities to further optimize our recovery efforts.

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 31 March 2026 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 31 March 2026 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 31 March 2026, 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 also reported 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. Given the maturity and increasing stabilization of the recovery process, the Secretariat will integrate a detailed overview of Recoveries within the Management Discussion & Analysis section of the Annual Financial Statements. This will enable consolidation of financial reports to the AFC and board and inclusion within the assurance framework of the external auditor.

Current Status

Oversight of OIG recoverable amounts as at 31 March 2026

8. Despite the increase in OIG recoverable amounts when compared to the end of December 2024, these amounts remain relatively stable-low, as they represent only 6.5% of the total recoverable amounts net of commitments to repay. The relatively low and stable level of OIG-related recoverables is also driven by the context of an evolving OIG audit and investigation approach over recent years. OIG engagements have increasingly focused on value-for-money, programmatic effectiveness, and data integrity, rather than solely on quantification of non-compliant expenditures. As a result, the volume of financially quantifiable recoverables identified through OIG work has consistently reduced over a period of time, while the emphasis on systemic and strategic operational controls has increased. Accordingly, the Secretariat has reinforced its preventive risk management practices, particularly in-country financial controls, data assurance, and early detection mechanisms, to safeguard Global Fund assets in increasingly complex implementation environments

9. 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.

10. 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 the Secretariat may choose not to recover in full, for example in situations where the associated services or goods have been delivered to the grants.

11. 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.

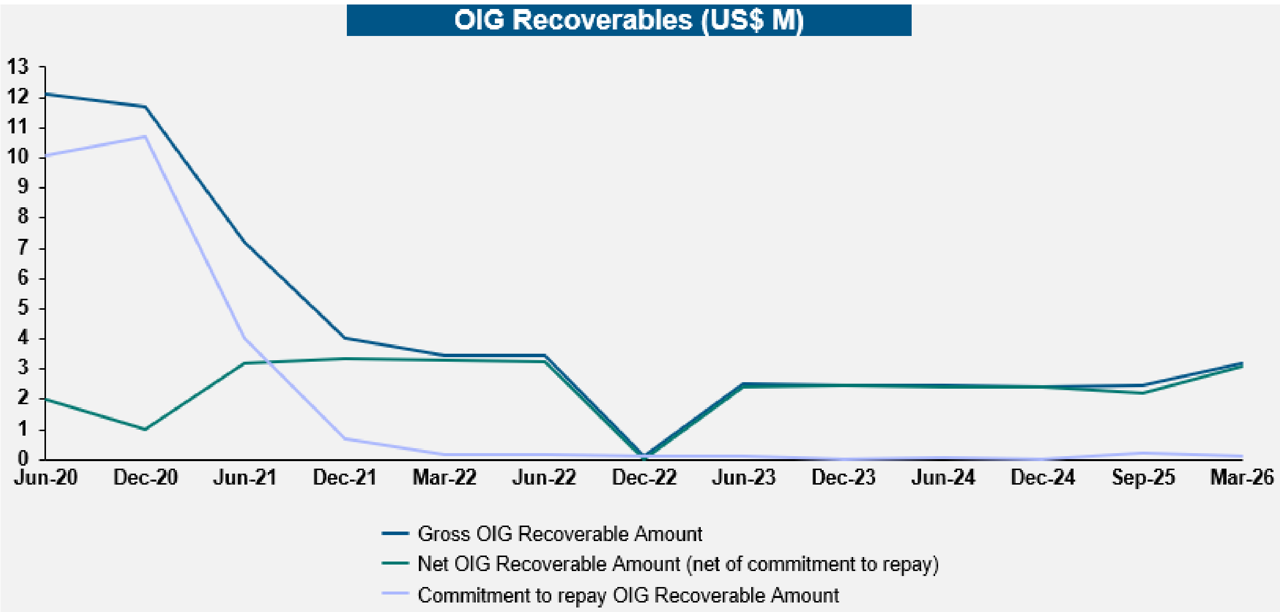
12. Recoverable / non-compliant amounts may also be identified from Management Briefing notes (MBN) or other types of referrals from the OIG to the Secretariat, outside of final audit or investigation reports.

13. MBNs summarize investigative findings, OIG recommendations and/or 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.

14. The total outstanding OIG recoverable balance, net of written repayment commitments amounts to US$ 3.1M as at 31 March 2026, (December 2024: US$ 2.4M) following the issuance of Demand Letters in Cameroon (US$ 0.9M), Zambia (US$ 16K) and Malawi (US$ 126K for which there is a commitment to repay US$ 104K) and the reimbursement of an OIG recoverable amount in Kenya (-US$ 235K).

15. The total OIG recoverable balance relates to Demand Letters for which there is no commitment to repay yet apart from US$ 104K commitment to repay obtained in Malawi. The Secretariat is actively working to recover these amounts and / or obtain firm repayment commitments.

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.

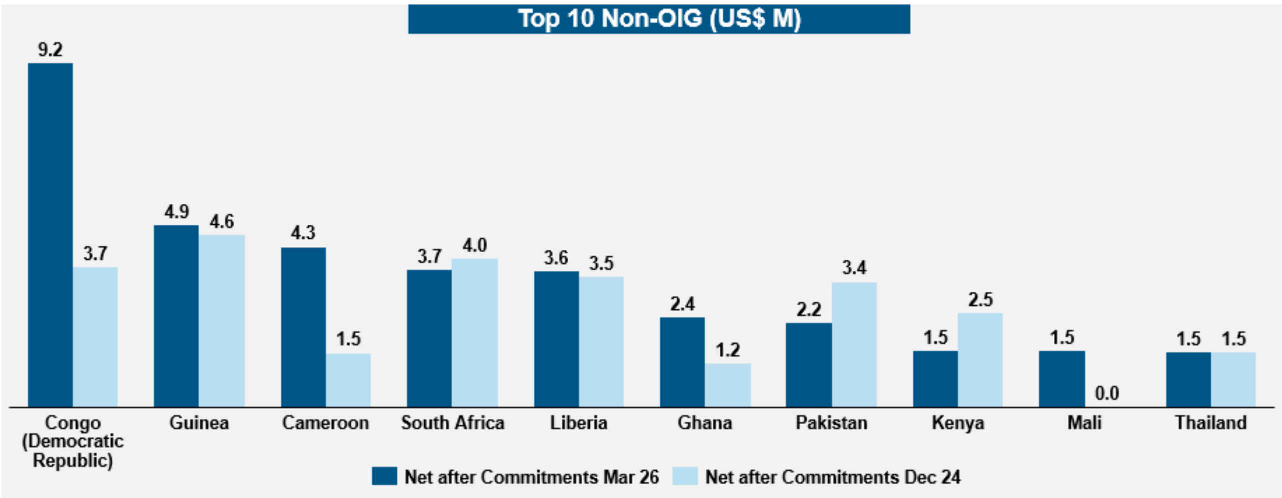


<u>Oversight of non-OIG recoverable amounts as at 31 March 2026</u>

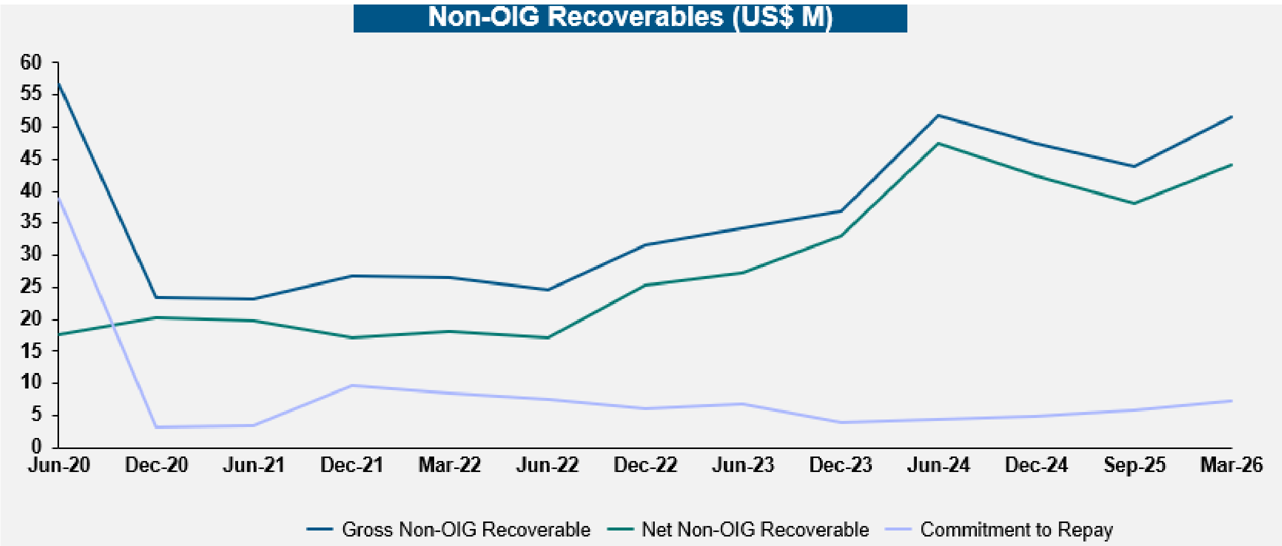
17. Data on non-OIG recoverable amounts is collected on an ongoing basis by the Secretariat. This report provides a snapshot of a rolling total. If these cases are not resolved within specified timeframes, they are reported to the Recoveries Committee for review and recommendation.

18. At 31 March 2026, the total outstanding non-OIG balance, net of written commitments to repay, amounted to US$ 44.2M (31 December 2024 - US$ 42.5M). The increase in the net amount is driven by Secretariat's efforts, through systems improvements and more robust monitoring and oversight, to identify and demand recovery cases in a timely manner. The main drivers of the increase in net after commitments are the Democratic Republic of Congo (+US$ 5.5M), Cameroon (+US$ 2.8M), Mali (+US$ 1.5M) and Ghana (+US$ 1.2M). In parallel, the secretariat's continued efforts to obtain refunds or firm commitments to repay from countries led to the decrease of the outstanding non-OIG balance for certain countries, particularly Philippines (-US$ 4.1M), Madagascar (-US$ 1.2M), Pakistan (-US$1.1M), Kenya (-US$ 1M) and Ethiopia (-US$ 1M).

19. Ten countries account for approximately US$ 35M, almost 80%, of the total outstanding non-OIG net recoverable amount, while 47 countries share the remaining US$ 9.3M and 63 countries do not show any outstanding non-OIG recoverable at the end of March 2026. Unsupported expenditures and recoverable taxes are the key drivers of outstanding recoverable amounts. The evolution of the top-10 countries is visualized below:



20. The graph below illustrates the evolution of the total gross amount deemed recoverable (all non-OIG cases), and the net recoverable outstanding amounts over the last two allocation cycles.



21. Since December 2020, the gross recoverable amount has been increasing (121% since 2020 and 39% since December 2023) to reach a peak of US$ 52M as at 30 June 2024 and 31 March 2026. The Secretariat deployed significant efforts since June 2022 to ensure that potential recoverable amounts are converted in Demand Letters. The Secretariat continues to actively recover and/or obtain firm commitments for these amounts. Long outstanding cases are regularly escalated for Recoveries Committee and/or Executive Director decision on resolution options.

Write-Offs and operational losses since 1 January 2025

22. The Recoveries Committee / Executive Director has approved five cases of write-offs across several grants (all non-OIG) since 1 January 2025, totaling US$ 0.1M ((2024: US$ 0.9M). The table below provides details of the write-offs approved since the beginning of 2025.

Country	Amount USD	Date of Approval	Rationale for Write-off
Comoros	8,796	Feb-25	Forex losses and non-continuing CSO SRs open advances
Multicountry TB LAC PIH	1,616	Feb-25	Taxes paid below the programmatic loss threshold or in countries with no Country Allocation
Democratic Republic of Congo	3,973	Feb-25	Loss due to circumstances beyond PR control (fire)
Multicountry HIV LAC ALEP	84,937	May-25	Taxes paid below the programmatic loss threshold or in countries with no Country Allocation
Montenegro	5,097	Jun-25	Taxes paid under a one-off situation (delay in SR selection)
TOTAL	**104,419**		

Allocation reduction

23. Since the beginning of year 2025, the Recoveries Committee recommended fourteen cases of allocation reductions totaling US$ 25.9M, which were approved by the Executive Director or his delegate (original recoverable amounts of US$ 13.3M). Allocation reductions were driven by the following factors:
    - ✓ recoverable amounts were long outstanding;
    - ✓ all other forms of recovery and leverage had been exhausted;
    - ✓ a write-off was not considered appropriate; and
    - ✓ 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. The table below provides a brief description of the allocation reduction decisions since 1 January 2025.

Country	Category OIG / Non-OIG	Recoverable Amount USD	Allocation Reduction Amount USD	Date of Approval	Rationale for Allocation Reduction
Indonesia	Non-OIG	840,487	1,680,973	Feb-25	2:1 allocation reduction linked to long overdue taxes
Democratic Republic of Congo	Non-OIG	15,086	30,173	Feb-25	2:1 allocation reduction linked to Stolen commodities
MC HIV ALEP: Bolivia	Non-OIG	17,087	17,087	May-25	1:1 allocation reduction due to taxes paid under Multicountry grant
MC HIV ALEP: Ecuador	Non-OIG	29,428	29,428	May-25	1:1 allocation reduction due to taxes paid under Multicountry grant
Democratic Republic of Congo	Non-OIG	3,926,775	7,853,551	Jun-25	2:1 allocation reduction linked to recoverable open advances
South Africa	Non-OIG	1,405,427	2,810,854	Jun-25	2:1 allocation reduction linked to tax and non-tax recoverable amounts incurred by a discontinued Principal Recipient
Papua New Guinea	Non-OIG	(345,987)	(345,987)	Aug-25	Reversal of previous Allocation Reduction following reimbursement of the recoverable amount
Kyrgyzstan	Non-OIG	23,324	23,324	Aug-25	1:1 conditional allocation reduction linked to overdue taxes. An additional 1:1 allocation reduction to be applied in case better tax arrangements are not operationalized
Bolivia	Non-OIG	460,274	460,274	Aug-25	1:1 conditional allocation reduction linked to overdue taxes. An additional 1:1 allocation reduction to be applied in case better tax arrangements are not operationalized
Burundi	Non-OIG	10,010	20,021	Dec-25	2:1 allocation reduction linked to long overdue taxes
Nepal	Non-OIG	544,625	544,625	Jan-26	1:1 conditional allocation reduction linked to overdue taxes. An additional 1:1 allocation reduction to be applied in case better tax arrangements are not operationalized
Nepal	Non-OIG	23,082	46,164	Jan-26	2:1 allocation reduction linked to non-tax long overdue recoverable amounts
Cameroon	OIG	1,071,602	2,143,203	Feb-26	2:1 conditional allocation reduction to be applied if a reimbursement protocol relate to the recoverable amount incurred under a discontinued PR is not signed by the time of submission of the Cameroon GC8 grants for approval
South Africa	Non-OIG	3,220,929	6,441,858	Mar-26	2:1 allocation reduction linked to tax and non-tax recoverable amounts incurred by a discontinued Principal Recipient
South Africa	Non-OIG	876,106	1,752,212	Mar-26	2:1 conditional allocation reduction to be applied if the recoverable amount incurred under a continuing PR is not reimbursed by 30 June 2026
Senegal	Non-OIG	1,167,831	2,335,661	Mar-26	2:1 allocation reduction linked to non-tax long overdue recoverable amounts
Angola	Non-OIG	39,688	79,376	Mar-26	2:1 allocation reduction linked to long overdue taxes
TOTAL		**13,325,774**	**25,922,797**		

Table 1: OIG cases with outstanding recoverable amounts for the period ended 31 March 2026

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)
Cameroon	**98,776**	**775,945**	**-**	**-**	**-**	**874,720**	**-**	**-**	**-**	**-**	**874,720**	**-**	**874,720**
CMR-C-CMFP01	98,776	775,945	-	-	-	874,720	-	-	-	-	874,720	-	874,720
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
Malawi	**69,044**	**56,857**	**-**	**-**	**-**	**125,901**	**-**	**-**	**-**	**-**	**125,901**	**103,779**	**22,122**
MWI-M-WVMP03	69,044	56,857	-	-	-	125,901	-	-	-	-	125,901	103,779	22,122
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
Zambia	**-**	**15,594**	**-**	**-**	**-**	**15,594**	**-**	**-**	**-**	**-**	**15,594**	**-**	**15,594**
ZMB-C-MOHP03	-	15,594	-	-	-	15,594	-	-	-	-	15,594	-	15,594
Grand Total	**1,339,409**	**848,396**	**-**	**994,928**	**-**	**3,182,732**	**-**	**-**	**-**	**1,599**	**3,181,133**	**103,779**	**3,077,354**

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 March 2026

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	**-**	**134,737**	**746,926**	**-**	**-**	**881,663**	**-**	**-**	**-**	**-**	**881,663**	**-**	**881,663**
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-NASPP03	-	43,865	-	-	-	43,865	-	-	-	-	43,865	-	43,865
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-BRACP05	-	84	-	-	-	84	-	-	-	-	84	-	84
BGD-M-NMCPP04	-	14,357	32,540	-	-	46,897	-	-	-	-	46,897	-	46,897
BGD-T-BRACP04	-	-	482,578	-	-	482,578	-	-	-	-	482,578	-	482,578
BGD-T-BRACP05	-	6,261	-	-	-	6,261	-	-	-	-	6,261	-	6,261
BGD-T-NTPP04	-	-	22,743	-	-	22,743	-	-	-	-	22,743	-	22,743
BGD-T-NTPP05	-	56,083	-	-	-	56,083	-	-	-	-	56,083	-	56,083
Botswana	**-**	**-**	**25,427**	**271,987**	**-**	**297,414**	**-**	**-**	**-**	**-**	**297,414**	**-**	**297,414**
BWA-C-BMoHP03	-	-	25,427	271,987	-	297,414	-	-	-	-	297,414	-	297,414
Burkina Faso	**942**	**62,534**	**161,585**	**2,099,040**	**-**	**2,272,597**	**51,503**	**-**	**-**	**1,943,195**	**329,402**	**52,296**	**277,106**
BFA-H-SPCNLSP04	942	62,534	87,584	308,532	-	408,088	51,503	-	-	407,147	942	942	-
BFA-M-PADSP04	-	-	74,001	1,531,607	-	1,605,608	-	-	-	1,536,049	69,560	19,765	49,794
BFA-M-PADSP05	-	-	-	258,901	-	258,901	-	-	-	-	258,901	31,589	227,312
Burundi	**-**	**21,822**	**-**	**65,623**	**-**	**87,445**	**-**	**-**	**-**	**54,249**	**33,196**	**-**	**33,196**
BDI-C-UNDPP02*	-	2,086	-	19,670	-	21,756	-	-	-	12,503	9,253	-	9,253
BDI-M-UNDPP02*	-	11,107	-	42,820	-	53,927	-	-	-	41,746	12,181	-	12,181
BDI-S-UGADSP01	-	8,629	-	3,133	-	11,761	-	-	-	-	11,761	-	11,761
Cameroon	**5,288,328**	**1,745,134**	**998,706**	**5,731**	**-**	**6,554,525**	**1,483,375**	**-**	**-**	**2,253,532**	**4,300,993**	**-**	**4,300,993**
CMR-C-CMFP01	173,995	1,174	15,735	-	-	190,904	-	-	-	-	190,904	-	190,904
CMR-H-CMFP02	-	351	-	5,731	-	6,082	-	-	-	-	6,082	-	6,082
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	532,227	-	-	2,560,717	1,483,375	-	-	849,459	1,711,257	-	1,711,257
CMR-T-MOHP04	31,043	-	6,484	-	-	37,527	-	-	-	-	37,527	-	37,527
CMR-M-MOHP04	3,097	-	392,473	-	-	395,570	-	-	-	-	395,570	-	395,570
CMR-H-MOHP04	-	-	51,787	-	-	51,787	-	-	-	-	51,787	-	51,787
Comoros	**-**	**-**	**274**	**29,134**	**-**	**29,408**	**-**	**-**	**-**	**274**	**29,134**	**-**	**29,134**
COM-C-MOHP01	-	-	274	5,526	-	5,800	-	-	-	274	5,526	-	5,526
COM-M-PNLPP03	-	-	-	23,608	-	23,608	-	-	-	-	23,608	-	23,608
Congo	**-**	**36,473**	**-**	**-**	**-**	**36,473**	**-**	**-**	**-**	**-**	**36,473**	**-**	**36,473**
COG-M-CRSP03	-	36,473	-	-	-	36,473	-	-	-	-	36,473	-	36,473
Congo (Democratic Republic)	**275,238**	**2,497,314**	**1,900,033**	**13,398,653**	**-**	**17,935,654**	**135,584**	**-**	**3,318,032**	**5,393,112**	**9,224,510**	**-**	**9,224,510**
COD-C-CORDAIDP02	-	-	-	8,713,823	-	8,631,673	82,150	-	-	2,169,375	6,462,298	-	6,462,298
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	-	1,458,442	36,924	-	878,812	529,230	50,400	-	50,400
COD-H-MOHP03	-	-	-	719,548	-	719,548	-	-	388,114	-	331,434	-	331,434
COD-M-MOHP03	167,938	437,731	1,792,368	1,959,051	-	4,357,088	-	-	951,823	1,779,209	1,626,056	-	1,626,056
COD-S-MOHP02	-	632,957	-	547,162	-	1,180,119	-	-	621,515	-	558,604	-	558,604
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	-	194,917	224,173	7,399	-	7,399
COD-T-MOHP03	-	-	-	408,217	-	408,217	-	-	282,852	-	125,365	-	125,365

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

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 March 2026

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	**299,497**	**-**	**-**	**35,464**	**-**	**330,900**	**4,061**	**525**	**30,878**	**-**	**299,497**	**-**	**299,497**
CIV-M-MOHP03	299,497	-	-	35,464	-	330,900	4,061	525	30,878	-	299,497	-	299,497
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-UNDPP01*	-	-	-	25,881	-	25,881	-	-	-	-	25,881	-	25,881
EGY-C-UNDPP02*	-	-	-	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**	**1,501,197**	**-**
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	736,056	-
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**	**2,272,950**	**-**	**2,992,594**	**-**	**-**	**-**	**586,376**	**2,406,218**	**-**	**2,406,218**
GHA-C-MOHP02	-	-	138,665	1,497,547	-	1,636,212	-	-	-	415,202	1,221,010	-	1,221,010
GHA-M-MOHP05	-	4,732	576,247	502,027	-	1,083,006	-	-	-	171,174	911,831	-	911,831
GHA-C-MOHP03	-	-	-	74,151	-	74,151	-	-	-	-	74,151	-	74,151
GHA-M-MOHP06	-	-	-	199,225	-	199,225	-	-	-	-	199,225	-	199,225
Guinea	**-**	**-**	**259,074**	**4,715,253**	**-**	**4,974,327**	**-**	**-**	**-**	**104,556**	**4,869,771**	**-**	**4,869,771**
GIN-H-CNLSP02	-	-	-	4,715,253	-	4,715,253	-	-	-	104,556	4,610,697	-	4,610,697
GIN-M-CRSP05	-	-	259,074	-	-	259,074	-	-	-	-	259,074	-	259,074
Indonesia	**-**	**-**	**-**	**54,538**	**-**	**39,036**	**15,502**	**-**	**34,208**	**2,388**	**2,439**	**-**	**2,439**
IDN-H-IACP01	-	-	-	54,538	-	39,036	15,502	-	34,208	2,388	2,439	-	2,439
Kenya	**1,116,483**	**2,258,252**	**11,576**	**359,868**	**-**	**3,436,680**	**309,499**	**-**	**-**	**1,913,060**	**1,523,620**	**2,913**	**1,520,707**
KEN-H-TNTP05	-	23,214	-	33,488	-	56,702	-	-	-	6,940	49,763	2,913	46,850
KEN-M-AMREFP03	-	-	-	20,667	-	20,667	-	-	-	-	20,667	-	20,667
KEN-M-TNTP02	1,111,525	1,849,173	11,576	86,086	-	2,748,861	309,499	-	-	1,891,411	857,449	-	857,449
KEN-M-TNTP03	-	322,024	-	126,412	-	448,437	-	-	-	-	448,437	-	448,437
KEN-T-TNTP05	-	59,952	-	43,647	-	103,599	-	-	-	3,733	99,866	-	99,866
KEN-T-AMREFP05	4,958	3,888	-	49,567	-	58,413	-	-	-	10,975	47,438	-	47,438
Kosovo	**-**	**-**	**-**	**51**	**-**	**51**	**-**	**-**	**-**	**-**	**51**	**-**	**51**
QNA-C-CDFP01	-	-	-	51	-	51	-	-	-	-	51	-	51
Kyrgyzstan	**-**	**-**	**-**	**3,817**	**-**	**3,817**	**-**	**-**	**-**	**-**	**3,817**	**-**	**3,817**
KGZ-C-UNDPP04**	-	-	-	3,817	-	3,817	-	-	-	-	3,817	-	3,817
Lesotho	**-**	**-**	**4,097**	**356,149**	**-**	**360,246**	**-**	**-**	**-**	**359,037**	**1,210**	**1,210**	**-**
LSO-C-MOFP03	-	-	4,097	356,149	-	360,246	-	-	-	359,037	1,210	1,210	-
Liberia	**-**	**3,994,490**	**-**	**262,607**	**-**	**3,709,753**	**547,344**	**-**	**-**	**60,076**	**3,649,677**	**-**	**3,649,677**
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
LBR-M-PIIP05	-	195,814	-	50,201	-	246,015	-	-	-	50,201	195,814	-	195,814
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	**-**	**52,428**	**-**	**1,440,830**	**-**	**1,493,258**	**-**	**-**	**-**	**-**	**1,493,258**	**-**	**1,493,258**
MLI-S-MOHP02	-	52,428	-	-	-	52,428	-	-	-	-	52,428	-	52,428
MLI-C-PLANP01	-	-	-	1,440,830	-	1,440,830	-	-	-	-	1,440,830	-	1,440,830
Mongolia	**-**	**-**	**-**	**7,836**	**-**	**7,836**	**-**	**-**	**-**	**-**	**7,836**	**-**	**7,836**
MNG-C-MOHP02	-	-	-	7,836	-	7,836	-	-	-	-	7,836	-	7,836

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

**: 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 March 2026

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)
Mozambique	**-**	**-**	**-**	**2,067,209**	**-**	**2,067,209**	**-**	**-**	**-**	**254,925**	**1,812,284**	**776,478**	**1,035,806**
MOZ-C-CCSP02	-	-	-	778,769	-	778,769	-	-	-	211,688	567,081	481,175	85,906
MOZ-H-FDCP02	-	-	-	77,208	-	77,208	-	-	-	11,410	65,798	65,798	-
MOZ-M-WVP03	-	-	-	261,333	-	261,333	-	-	-	31,827	229,506	229,505	0
MOZ-M-WVP04	-	-	-	105,574	-	105,574	-	-	-	-	105,574	-	105,574
MOZ-C-CCSP03	-	-	-	264,486	-	264,486	-	-	-	-	264,486	-	264,486
MOZ-H-FDCP03	-	-	-	579,840	-	579,840	-	-	-	-	579,840	-	579,840
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**	**7,618**	**23,083**
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	7,618	7,161
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	**-**	**-**	**-**	**453,427**	**-**	**453,427**	**-**	**-**	**97,086**	**-**	**356,340**	**-**	**356,340**
QSE-M-UNOPSP02	-	-	-	79,724	-	79,724	-	-	66,396	-	13,329	-	13,329
QSE-M-UNOPSP03	-	-	-	177,495	-	177,495	-	-	30,691	-	146,804	-	146,804
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**	**90,156**	**158,517**	**3,383**	**42,009**	**-**	**42,009**
QRA-H-HIVOS2P01	-	-	-	256,140	-	243,965	12,175	81,193	128,336	3,383	31,052	-	31,052
QRA-H-HIVOS2P02	-	-	-	50,101	-	50,101	-	8,963	30,180	-	10,957	-	10,957
Multicountry LAC MCC	**-**	**10,586**	**-**	**-**	**-**	**10,586**	**-**	**-**	**-**	**-**	**10,586**	**-**	**10,586**
QRB-C-OECSP03	-	10,586	-	-	-	10,586	-	-	-	-	10,586	-	10,586
Multicountry LAC ORAS-CONHU	**-**	**-**	**-**	**19,355**	**-**	**19,355**	**-**	**-**	**-**	**-**	**19,355**	**-**	**19,355**
QRA-T-ORASP02	-	-	-	19,355	-	19,355	-	-	-	-	19,355	-	19,355
Multicountry MENA Key Populations	**-**	**-**	**81,479**	**-**	**-**	**81,479**	**-**	**-**	**-**	**-**	**81,479**	**-**	**81,479**
QMZ-H-FAP01	-	-	81,479	-	-	81,479	-	-	-	-	81,479	-	81,479
Multicountry MENA MER	**-**	**-**	**-**	**2,665**	**-**	**2,665**	**-**	**-**	**-**	**-**	**2,665**	**2,647**	**18**
QSF-Z-IOMP03	-	-	-	2,665	-	2,665	-	-	-	-	2,665	2,647	18
Multicountry SA TIMS	**-**	**69,246**	**125,763**	**4,195**	**-**	**176,271**	**22,932**	**-**	**-**	**4,226**	**172,046**	**3,583**	**168,462**
QPA-T-TIMSP01	-	69,246	125,763	4,195	-	176,271	22,932	-	-	4,226	172,046	3,583	168,462
Multicountry SEAS AFAO	**-**	**-**	**-**	**5,098**	**-**	**5,098**	**-**	**-**	**-**	**-**	**5,098**	**-**	**5,098**
QSA-H-AFAOP01	-	-	-	5,098	-	5,098	-	-	-	-	5,098	-	5,098
Multicountry SEAS IHIVA	**-**	**52,172**	**-**	**136,120**	**-**	**188,292**	**-**	**52,172**	**-**	**-**	**136,120**	**-**	**136,120**
QSA-H-IHAAP01	-	52,172	-	136,120	-	188,292	-	52,172	-	-	136,120	-	136,120
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**	**-**	**-**	**-**	**599**	**10,684**	**-**	**10,684**
MMR-T-UNOPSP03	-	-	-	9,136	-	9,136	-	-	-	-	9,136	-	9,136
MMR-T-UNOPSP04	-	-	-	2,146	-	2,146	-	-	-	599	1,547	-	1,547
Nepal	**-**	**158,936**	**64,958**	**1,480,221**	**-**	**1,480,221**	**223,894**	**-**	**906,048**	**6,466**	**567,707**	**-**	**567,707**
NPL-H-SCFP04	-	119,570	-	975,116	-	975,116	119,570	-	543,099	-	432,017	-	432,017
NPL-M-SCFP03	-	39,366	-	135,874	-	135,874	39,366	-	93,145	-	42,729	-	42,729
NPL-T-SCFP03	-	-	64,958	369,232	-	369,232	64,958	-	269,805	6,466	92,961	-	92,961

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Niger	**9,304**	**223,049**	**-**	**99,957**	**-**	**332,309**	**-**	**-**	**-**	**232,486**	**99,823**	**-**	**99,823**
NER-H-CNCTRNP02	1,253	6,171	-	17,026	-	24,450	-	-	-	18,279	6,171	-	6,171
NER-H-MSPP01	-	6,897	-	4,350	-	11,247	-	-	-	4,227	7,020	-	7,020
NER-M-CRSP03	-	209,981	-	76,752	-	286,732	-	-	-	209,981	76,752	-	76,752
NER-T-MSPP02	8,052	-	-	1,828	-	9,880	-	-	-	-	9,880	-	9,880
Nigeria	**3,572**	**26,113**	**342,397**	**103,473**	**-**	**455,272**	**20,283**	**35,511**	**-**	**365,820**	**53,941**	**20,533**	**33,408**
NGA-S-NACAP01	3,572	15,775	342,397	23,423	-	385,167	-	-	-	365,820	19,347	-	19,347
NGA-T-NTBLCPP02	-	-	-	80,050	-	59,767	20,283	35,511	-	-	24,256	20,533	3,723
NGA-T-LSMOHP01	-	10,338	-	-	-	10,338	-	-	-	-	10,338	-	10,338
Pakistan	**22,214**	**627,865**	**581,117**	**1,958,647**	**-**	**3,189,843**	**-**	**-**	**495,475**	**444,097**	**2,250,272**	**3,955**	**2,246,317**
PAK-M-DOMCP04	18,736	56,574	10,380	1,077,322	-	1,163,012	-	-	89,308	-	1,073,703	-	1,073,703
PAK-T-NTPP04	3,478	493,763	103,194	547,045	-	1,147,480	-	-	406,166	-	741,314	-	741,314
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
PAK-M-DOMCP05	-	-	-	13,565	-	13,565	-	-	-	-	13,565	-	13,565
PAK-T-MCP05	-	-	-	932	-	932	-	-	-	-	932	-	932
PAK-T-NTPP05	-	-	4,148	7,284	-	11,432	-	-	-	-	11,432	-	11,432
PAK-H-NACPP04	-	-	-	193,135	-	193,135	-	-	-	-	193,135	-	193,135
Papua New Guinea	**36,247**	**-**	**-**	**573,002**	**-**	**609,248**	**-**	**-**	**126,719**	**382,243**	**100,286**	**-**	**100,286**
PNG-C-WVP02	36,247	-	-	499,367	-	535,613	-	-	126,719	382,243	26,651	-	26,651
PNG-M-RAMP04	-	-	-	73,635	-	73,635	-	-	-	-	73,635	-	73,635
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-AVP04	-	-	43,006	40,352	-	83,358	-	-	-	-	83,358	43,006	40,352
Peru	**-**	**-**	**-**	**519,686**	**-**	**519,686**	**-**	**-**	**-**	**442,572**	**77,114**	**-**	**77,114**
PER-C-SESP01	-	-	-	519,686	-	519,686	-	-	-	442,572	77,114	-	77,114
Philippines	**-**	**-**	**-**	**117,554**	**-**	**117,554**	**-**	**-**	**-**	**-**	**117,554**	**-**	**117,554**
PHL-H-SCP02	-	-	-	117,554	-	117,554	-	-	-	-	117,554	-	117,554
Russian Federation	**-**	**-**	**-**	**12,633**	**-**	**12,633**	**-**	**-**	**-**	**-**	**12,633**	**-**	**12,633**
RUS-H-HAFP02	-	-	-	12,633	-	12,633	-	-	-	-	12,633	-	12,633
Senegal	**2,701**	**1,306,092**	**-**	**16,158**	**-**	**1,324,951**	**-**	**-**	**-**	**136,203**	**1,188,748**	**1,175,898**	**12,850**
SEN-H-ANCSP05	2,701	538	-	13,780	-	17,020	-	-	-	16,481	538	538	-
SEN-M-PNLPP02	-	1,305,554	-	2,378	-	1,307,932	-	-	-	119,722	1,188,210	1,175,359	12,850
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	**-**	**46,795**	**-**	**1,648,353**	**-**	**1,695,148**	**-**	**24,086**	**-**	**362,883**	**1,308,179**	**113,652**	**1,194,527**
SLE-H-NASP03	-	46,795	-	318,229	-	365,024	-	-	-	361,435	3,588	-	3,588
SLE-Z-MOHP03	-	-	-	1,330,124	-	1,330,124	-	24,086	-	1,448	1,304,591	113,652	1,190,938
South Africa	**2,497,979**	**4,930,165**	**258,273**	**3,903,600**	**-**	**10,893,756**	**696,262**	**-**	**1,307,966**	**2,585,690**	**7,000,099**	**3,306,833**	**3,693,266**
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	-	515,850	463,230	-	-	-	515,850	176,156	339,694
ZAF-C-NDOHP02	-	440,691	7,496	2,541,570	-	2,981,433	8,324	-	-	2,433,989	547,444	546,759	686
ZAF-C-NDOHP03	2,067,419	62,416	71,171	281,090	-	2,482,095	-	-	-	-	2,482,095	2,388,584	93,511
ZAF-C-AFSAP03	11,979	126,699	170,844	-	-	233,781	75,742	-	-	-	233,781	195,335	38,446
Suriname	**-**	**90,699**	**-**	**727**	**-**	**13,065**	**78,361**	**-**	**-**	**727**	**12,338**	**-**	**12,338**
SUR-M-MoHP03	-	90,699	-	727	-	13,065	78,361	-	-	727	12,338	-	12,338
Tajikistan	**-**	**-**	**-**	**4,486**	**-**	**4,486**	**-**	**-**	**-**	**-**	**4,486**	**-**	**4,486**
TJK-C-UNDPP02*	-	-	-	4,486	-	4,486	-	-	-	-	4,486	-	4,486
Tanzania (United Republic)	**-**	**-**	**-**	**13,261**	**-**	**13,261**	**-**	**-**	**-**	**-**	**13,261**	**-**	**13,261**
TZA-H-MOFP04	-	-	-	13,261	-	13,261	-	-	-	-	13,261	-	13,261

* : 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 March 2026

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)
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
Viet Nam	**-**	**-**	**-**	**918,994**	**-**	**918,994**	**-**	**-**	**-**	**623,928**	**295,066**	**128,099**	**166,967**
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	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	**70,938**	**1,881,120**	**560,312**	**316,013**	**-**	**2,135,641**	**692,742**	**-**	**-**	**1,644,493**	**491,147**	**-**	**491,147**
ZMB-C-MOHP02	70,938	302,854	538,777	137,055	-	564,815	484,809	-	-	531,233	33,582	-	33,582
ZMB-C-MOHP03	-	851,198	-	118,889	-	889,431	80,656	-	-	824,577	64,854	-	64,854
ZMB-M-MOHP03	-	534,858	21,535	60,069	-	489,185	127,277	-	-	288,683	200,502	-	200,502
ZMB-C-MOHP04	-	124,816	-	-	-	124,816	-	-	-	-	124,816	-	124,816
ZMB-M-MOHP04	-	43,693	-	-	-	43,693	-	-	-	-	43,693	-	43,693
ZMB-C-CHAZP04	-	19,917	-	-	-	19,917	-	-	-	-	19,917	-	19,917
ZMB-M-CHAZP04	-	3,783	-	-	-	3,783	-	-	-	-	3,783	-	3,783
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	**9,798,183**	**24,014,151**	**6,941,844**	**44,954,280**	**-**	**79,283,577**	**6,424,881**	**202,450**	**6,474,930**	**21,086,378**	**51,519,819**	**7,312,909**	**44,206,910**

Table 3: OIG audit & investigation reports pending for the Recoveries Committee for the period ended 31 March 2026

At the end of March 2026, there was no outstanding investigation Recoverable amounts pending Recoveries Committee review or Executive Director decision.