

Recoveries Report

Period ended 31 December 2022

49th Board Meeting

GF/B49/14

10 – 11 May 2023, Ha Noi, Viet Nam

Committee Information

Purpose of the paper: This report is provided to the Audit and Finance Committee (AFC) for review pursuant to a decision of the Board ([GF/B32/DP04](#)). It contains background information and an updated table regarding the status of non-compliant expenditures identified by the Office of the Inspector General (“OIG”) as of 31 December 2022, as well as recoverable amounts identified in the due course of grant management operations as of 31 December 2022. The OIG reports independently to the Board on the Secretariat’s progress on matters related to recoveries.

Executive Summary

Context

- This information paper provides a report on the status and trends of non-compliant expenditures and recoveries as of 31 December 2022.
- The Global Fund maintains a zero-tolerance approach to fraud and corruption. Where irregularities or misuse have materialized, swift and appropriate action is taken to address the underlying weaknesses and seek recoveries as appropriate.

Input Sought

- This is an information paper and there is no specific input sought from the Board and Committees.

Questions this paper addresses and Conclusion

Oversight of recoverable amounts (OIG and non-OIG) as of 31 December 2022 and historical background

- **OIG Recoverable Balance** – The total outstanding OIG recoverable balance as of 31 December 2022 is US\$ 93 thousands (31 December 2021 – US\$ 3.3 million), net of commitments to repay. The drop in the OIG recoverable balance is mainly driven by the resolution of the Chemonics case (US\$ 3.2 million) for Nigeria as well as the reimbursements received for Central African Republic. The historical total outstanding OIG recoverable balance, net of written commitments to repay, demonstrates resolution of 99% of the aggregate recoverable amount since the inception of the recoveries process.
- **Non-OIG Recoverable Balance** – As of 31 December 2022, the non-OIG recoverable balance, net of written commitments to repay, stands at US\$ 25.5 million (31 December 2021 - US\$ 17.1 million). The increase in the recoverable balance net of commitments as compared to 2021 is mainly resulting from the issuance of new Demand Letters as a result of the improved processes and monitoring of potential recoveries as well as an expected result of the increased inherent risk during the pandemic. Main inflows and outflows are presented in the report.

Recovery outlook & process improvement

- The outbreak of the COVID-19 pandemic since the second quarter of 2020 caused disruptions of economic activities with a negative impact on the economic situation of implementing countries. At the same time, the Global Fund substantially scaled up Grant Cycle (GC) 6 investments and embarked on COVID-19 financing in the context of an emergency environment. This change in operating environment gives rise to the enhanced inherent risk of incentive for fraud and misuse of resources at country implementer level. Although COVID-19 related restrictions have been lifted in most countries, allowing for resumption of most assurance activities, the operating environment remains volatile and there is a need to adapt assurances to the new risks.

As highlighted in previous Recoveries Reports, the increase in recoverable is now materializing and with the expected increase of the use of the recovery process for resolution of recovery cases, improvements on the recovery management process have been implemented, both in terms of processes (new recoveries OPN and Operational Procedures) and systems (enhanced recoveries module, exception tracking).

Report

Introduction

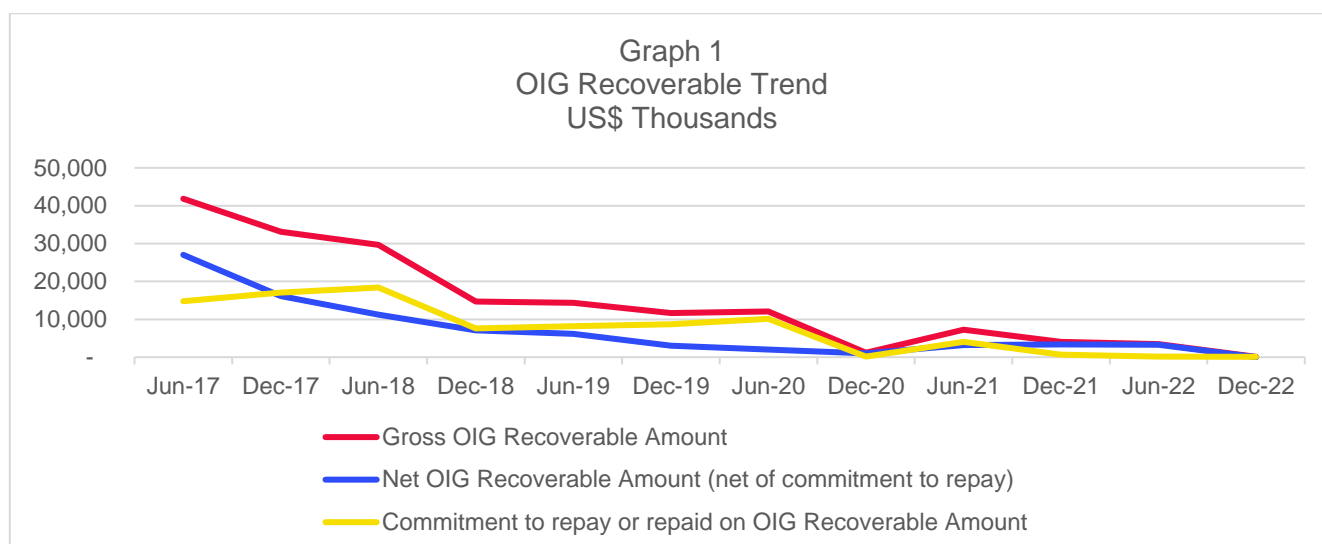
1. The Global Fund is fully committed to the principles of transparency and accountability. To fulfill this commitment, the Global Fund works, through its risk management and assurance processes, to expose irregularities and misuse of resources. Key measures are dedicated towards prevention but where irregularities or misuse have materialized, action is taken to address the underlying weaknesses and seek recoveries as appropriate.
2. The Global Fund maintains a zero-tolerance approach to fraud and corruption and aims to take swift and appropriate action when cases of misuse of funds are identified. The Global Fund will continue to ensure that all identified irregularities are communicated responsibly and in a timely manner to the Board and to other stakeholders.
3. Reports on amounts identified because of various compliance issues and on the Secretariat's efforts to seek refunds from implementers should be read in full awareness of the context and broad environment within which the Global Fund operates. Specifically, the Global Fund works in countries where governance, programmatic and oversight capacities are often weak, which carries inherent financial and programmatic risks.
4. Table 1 presents the detailed country-by-country data for OIG-reported open cases as of 31 December 2022.
5. Table 2 presents a summary of recoverable amounts identified in the due course of grant management as of 31 December 2022 for non-OIG open cases.
6. Table 3 presents a summary of OIG audit and investigation reports as of 31 December 2022 in which supporting documentation at the time of the reports was deemed insufficient to arrive at final recoverable amounts and follow-up work is still 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 in this report may be different from those presented in the financial statements due to the accounting method adopted to comply with the requirements of IFRS. For instance, estimated credit losses, impairment, and revaluation gains on foreign exchange are not captured in this report. Also, the OIG may release an investigation or audit report that is promptly reflected in this report but converting the findings into a demand letter (which is then booked in the financial statements) may not take place until

after the reporting period and may also reflect adjustments based on recommendations by the Recoveries Committee and approval by the Executive Director. It should be noted that the financial statements reporting on losses and recoveries uses the exact same underlying data as that presented within the tables below, and that a formal reconciliation process is implemented and validated.

Current Status

Oversight of OIG recoverable amounts as of 31 December 2022

8. When the OIG publishes audit or investigation reports that include the identification of non-compliant expenditure amount and agreed Recoveries Agreed Management Actions (AMAs), the Secretariat identifies an appropriate amount to recover, 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 engages in a process to seek recovery of such amount. All OIG recoverable amounts are approved by the Executive Director, upon the recommendation of the Recoveries Committee.
9. With respect to open OIG investigation reports, the Secretariat uses as a starting point the proposed recoverable amount indicated by the OIG in the investigation reports rather than the total non-compliant amount, given that the total non-compliant amount includes amounts that may not be recoverable because, for example, the associated services or goods have been delivered to the grants.
10. As OIG audit reports typically do not include a proposed recoverable amount; the Secretariat, with input from the OIG, determines the appropriate recoverable amount based on the content of the OIG audit report. This recoverable amount is then presented for the Recoveries Committee's review and subsequent recommendation to the Executive Director for approval.
11. The total outstanding OIG recoverable balance, net of written commitments to repay went down from US\$ 3.3 million as of 30 June 2022 to US\$ 93 thousand as of 31 December 2022. Only one confirmed OIG recoverable for Namibia remains outstanding. This amount doesn't have a commitment to repay currently.
12. Graph 1 below illustrates the evolution of the total gross amount deemed recoverable (OIG Cases), the net recoverable outstanding amounts, and the evolution of commitments to repay.



Oversight of non - OIG recoverable amounts as of 31 December 2022

13. Non-OIG recoverable amount data is collected on an ongoing basis from Country Teams and offers a snapshot of a rolling total. If they are not resolved within specified timeframes, these instances are reported to the Recoveries Committee for their review and recommendation, in accordance with guidance provided to Country Teams.
14. As of 31 December 2022, the non-OIG aggregate outstanding balance, net of written commitments to repay, amounted to US\$ 25.5 million (31 December 2021 - US\$ 17.1 million). The increase in the net amount as compared to last year is a result of the Secretariat's effort to convert potential recoverables in Demand Letters in timely manner as per the Global Fund policies. The main movements of the outstanding balance are presented below:

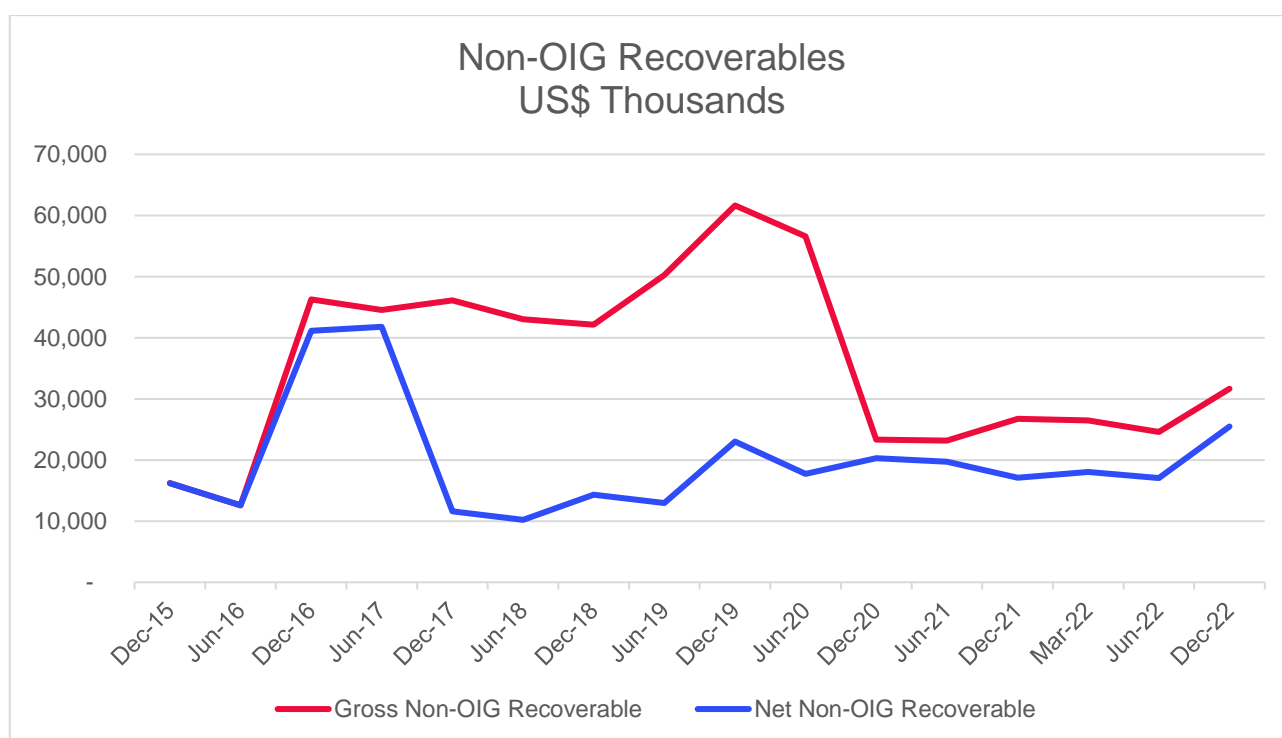
Country	Net after Commitments (USD) Dec 22	Net after Commitments (USD) Dec 21	Variance
Chad		1,022,848	(1,022,848)
Cameroon	59,459	863,984	(804,526)
Tanzania (United Republic)	2,334,610	3,062,068	(727,458)
Sierra Leone	6,774	528,944	(522,170)
Haiti	305,897	-	305,897
Somalia	340,095	-	340,095
Indonesia	370,285	-	370,285
Viet Nam	427,609	(0)	427,609
Pakistan	1,375,087	940,504	434,583
Ghana	501,039	-	501,039
Mozambique	2,710,886	2,154,337	556,549
Namibia	605,372	-	605,372
Liberia	696,455	34,002	662,453
Zambia	1,281,738	189,360	1,092,378
Nigeria	1,177,298	-	1,177,298
Madagascar	1,356,167	125,957	1,230,211
Senegal	1,307,932	-	1,307,932
Nepal	2,294,042	-	2,294,042

15. There are ten countries that account for approximately US\$ 19.1 million or 75.2% of the total net outstanding amount due, as follows:

Row Labels	Net after Commitments (USD) Dec 22
Guinea	4,611,406
Mozambique	2,710,886
Tanzania (United Republic)	2,334,610
Nepal	2,294,042
Pakistan	1,375,087
Madagascar	1,356,167
Senegal	1,307,932
Zambia	1,281,738
Nigeria	1,177,298
Uganda	702,986
	19,152,153
% Of total Non-OIG Recoverable	75.2%

Table 4 provides the details by grant.

16. The graph below illustrates the evolution of the total gross amount deemed recoverable (all non-OIG cases) and the net recoverable outstanding amounts for the previous seven years.



17. Since December 2021, the trend depicts an increase in gross recoverable amounts (+ US\$ 4.9 million since December 2021 representing an increase of 21%) to reach US\$ 31.6 million at 31 December 2022. The same trend applies for net recoverable amounts (+ US\$ 8.3 million since December 2021 representing an increase of 41%) reaching US\$ 25.5 million at 31 December 2022. The higher pace of the increase in the net recoverable amounts is mainly due to difficulties to get firm commitments to repay for the latest Demand Letters sent in the second semester of 2022, considering that the gross recoverable amount increased by US\$ 7.1 million over the last 6 months.

Write Offs and operational losses in 2022

18. Since January 2022, the Recoveries Committee and the Executive Director approved 10 cases of write offs across multiple grants (all non-OIG) during the reporting period from January to December 2022 for a total of US\$ 409,242 (write-off for the year ended 31 December 2021 of US\$ 266,806) after having considered that: (i) it was impracticable to recover the amounts; (ii) all other forms of recovery and leverage were extinguished; and in some cases where the potential costs of recovery would outweigh the recoverable amount. The biggest write-off was for US\$ 173,956 which relates to Ukraine, as a result of the ongoing war. In addition, the Recoveries Committee and the Executive Director accepted the potential operational loss that might arise from payment of taxes in one of the grants in order to ensure safety of implementers and optimal program delivery. Table 5 provides the details of the write offs occurred in 2022.

2:1 Allocation Reduction

19. From January 2022 to 31 December 2022, the Recoveries Committee recommended 3 cases of 2:1 allocation reduction for a total amount of US\$ 110,591 (original recoverable amount of US\$ 55,295) which the Executive Director approved on the basis that: (i) the recoverable amounts were long outstanding; (ii) all other forms of recovery and leverage were extinguished; (iii) a write-off was not considered appropriate; and (iv) the impact of a 2:1 allocation reduction would not have substantial programmatic disruptions.
20. Accordingly, it is important that there is adequate visibility for the cases in which it was concluded that there was no better option but to apply the 2:1 allocation reduction approach, which is why the allocation reductions that occurred during the period ended 31 December 2022 are described in the following paragraphs.

21. Kyrgyzstan (non-OIG)

The 2:1 allocation reduction of US\$ 39,006 was approved in relation to a recoverable amount of US\$ 19,503 for ineligible tax expenses incurred. The 2:1 allocation reduction will be applied to the 2020-2022 allocation if the Country Team fails to secure refund at the expiration of the Demand Letter repayment deadline.

22. QMZ-AFAO (Thailand – Mongolia – Philippines) (non-OIG)

The 2:1 allocation reduction of US\$ 67,758 was approved in relation to a recoverable amount of US\$ 33,879 for ineligible tax expenses incurred under a multicountry grant implemented in several countries in South-East Asia, namely Thailand (US\$ 18,884), Mongolia (US\$ 28,162) and The Philippines (US\$ 20,712).

The 2:1 allocation reduction will be applied if the Country Team fails to secure refund after 60 days from the issuance of the Demand Letter¹.

23. Tajikistan (Non-OIG)

The 2:1 allocation reduction of US\$ 3,827 was approved in relation to a recoverable amount of US\$ 1,913 for ineligible expenditures that were found to have been reimbursed by the Principal Recipient (PR) using grant funds (US\$ 1,410) and additional unsupported expenditures for which the PR confirmed inability to pay back (US\$ 503).

Recovery outlook & process improvement

24. While significant progress was achieved over the past years on recovery management process, the evolving environment in which The Global Fund operates now requires an adaptation of the process to address the evolution of the following identified risks, some of which are material in nature:

- a. Significant scale up of GC 6 investments compared to GC 5. The increase in funding from the Global Fund to implementers in the challenging economic environment comes with the potential risks of fraud and ineligible expenditure at implementer and service provider level, along with an expected increase in the number of transactions in areas such as procurement, training, supervision and travel related costs more specifically where high level of assurance is difficult to achieve.
- b. The outbreak of the COVID-19 pandemic since the first quarter of 2020 has caused disruptions of economic activities with a negative impact on the economic situation of implementing countries of Global Fund grants giving way for the increased inherent risk of incentive for fraud and misuse of grant funds.
- c. With the Global Fund having already embarked on an ambitious COVID-19 funding program, with US\$ 4 billion of approved awards as of December 2022, the risk of misuse of funds, ineligible expenditure becomes even more relevant as the nature of C19RM funding and investments are in many aspects different from the normal HIV, TB and malaria and Resilient and Sustainable Systems for Health funding. As the implementation activities resumed currently to almost normal, it is expected that the increase of assurance activities will uncover the materialization of the risks highlighted above.

Improvement to the recovery management process

25. For all the above reasons, it was imperative to adapt the recoveries management process to ensure timely and adequate resolution of all potential recoverables identified in the course of the implementation of grants. The improvements started back in 2020 and have now been fully deployed. As a result of these improvements, the open AMA related to recoveries was closed in June 2022.

¹ Demand Letter was issued on the 7th July 2022 with reimbursement deadline set to 5th September 2022

26. The process improvements aim to mitigate the above-mentioned risks while considering the evolving operating environment of the Global Fund. The main process improvements consist of the following key milestones:
- a. The new OPN, RACI & Procedures on recoveries management process were approved by Executive Grant Management Committee on 22 December 2021 and rolled out starting 1 May 2022. This new OPN is an update from the old 2017 OPN on recoveries and sets out the responsibility and accountability framework as well as clearly defined timelines at every stage of the recovery management process, which will enhance timely identification, monitoring, exception reporting and resolution of recovery cases. Trainings on the new processes were deployed before the official roll out of the OPN, RACI & Procedures.
 - b. Introduction of an end-to-end systems-based recoveries that aims to capture all the stages of the recovery process under one roof with minimal “offline” intervention. This enhances timely recording, monitoring, follow-up, exception reporting and resolution of recovery cases. The objective of the end-to-end process is to also allow more efficient use of available data on recoveries for analytics, determining trends on recoveries and nature of recoveries and provide early warning signals on specific risks related to recoveries which will enable timely action to be taken.
 - c. Intermediate systems improvement to align to the new OPN and to introduce tracking and follow-up mechanisms to monitor timeliness of issue of demand letters and report non-compliances through aged listing reports have been rolled-out in July 2022.
 - d. Exception tracking of overdue Demand Letters and overdue refunds have been introduced in Q4 2022 and is being done on a regular (monthly) basis.
 - e. In addition, a formal process was introduced in 2021 where the Recoveries Committee makes recommendations to include recovery related grant conditions in the grant agreements for new funding approval of grants which come for Grants Approval Committee’s approval, the objective being to have the PR formally acknowledging outstanding recoveries and committing to repay.

Annexes

Table 1: OIG cases with outstanding recoverable amounts for the period ended 31 December 2022

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non- Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Namibia													
NAM-M-MOHP01	93,315	-	-	-	-	-	93,315	-	-	-	93,315	-	93,315
Grand Total	93,315	-	-	-	-	-	93,315	-	-	-	93,315	-	93,315

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2022

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Algeria	-	-	3,248	1,146	-	-	4,394	-	-	-	4,394	-	4,394
DZA-H-MOHP02	-	-	3,248	1,146	-	-	4,394	-	-	-	4,394	-	4,394
Benin	21,555	5,524	-	-	-	-	27,079	-	-	-	27,079	-	27,079
BEN-M-PNLPP02	21,555	-	-	-	-	-	21,555	-	-	-	21,555	-	21,555
BEN-S-CNLS-TPP01	-	5,524	-	-	-	-	5,524	-	-	-	5,524	-	5,524
Bhutan	-	-	181	-	-	-	181	-	-	181	-	-	-
BTN-M-MOHP02	-	-	181	-	-	-	181	-	-	181	-	-	-
Bolivia (Plurinational State)	-	-	-	67,039	-	-	67,039	-	-	-	67,039	-	67,039
BOL-H-HIVOSP02	-	-	-	67,039	-	-	67,039	-	-	-	67,039	-	67,039
Botswana	-	119,927	30,063	56,532	-	-	206,522	-	-	-	206,522	-	206,522
BWA-M-BMOHP02	-	119,927	30,063	56,532	-	-	206,522	-	-	-	206,522	-	206,522
Cameroon	56,606	-	2,852	1,041,199	-	-	1,100,658	-	-	798,913	301,745	242,287	59,459
CMR-M-MOHP01	-	-	-	1,041,199	-	-	1,041,199	-	-	798,913	242,287	242,287	-
CMR-T-MOHP02	56,606	-	2,852	-	-	-	59,459	-	-	-	59,459	-	59,459
Comoros	-	-	-	144,618	-	-	144,618	-	-	135,821	8,796	2,132	6,665
COM-810-G03-MP02	-	-	-	6,665	-	-	6,665	-	-	-	6,665	-	6,665
COM-T-ASCOBEFP01	-	-	-	137,953	-	-	137,953	-	-	135,821	2,132	2,132	-
Congo (Democratic Republic)	-	3,974,331	-	546,712	-	42,994	4,478,049	-	-	2,450,567	2,027,482	1,523,312	504,170
COD-C-CORDAIDP01	-	-	-	50,768	-	-	50,768	-	-	-	50,768	-	50,768
COD-H-MOHP02	-	240,666	-	495,944	-	42,994	693,616	-	-	-	693,616	240,666	452,950
COD-M-MOHP02	-	3,574,118	-	-	-	-	3,574,118	-	-	2,340,627	1,233,491	1,233,041	450
COD-T-MOHP02	-	159,547	-	-	-	-	159,547	-	-	109,940	49,607	49,605	2
Costa Rica	-	-	-	15,162	-	-	15,162	-	-	-	15,162	-	15,162
CRI-H-HIVOSP03	-	-	-	15,162	-	-	15,162	-	-	-	15,162	-	15,162
Côte d'Ivoire	-	52,391	-	2,479	-	-	54,871	-	-	-	54,871	1,823	53,048
CIV-H-MOHP01	-	-	-	2,479	-	-	2,479	-	-	-	2,479	-	2,479
CIV-M-MOHP01	-	52,391	-	-	-	-	52,391	-	-	-	52,391	1,823	50,568
Ecuador	-	-	-	7,329	-	-	7,329	-	-	7,329	-	-	-
ECU-H-MOHP02	-	-	-	7,329	-	-	7,329	-	-	7,329	-	-	-
Ethiopia	-	36,569	-	-	-	10,574	25,995	-	-	-	25,995	-	25,995
ETH-H-HAPCOP02	-	36,569	-	-	-	10,574	25,995	-	-	-	25,995	-	25,995
Gambia	-	-	-	228,687	-	-	228,687	-	-	-	228,687	-	228,687
GMB-C-NASP02	-	-	-	271	-	-	271	-	-	-	271	-	271
GMB-M-MOHP04	-	-	-	228,416	-	-	228,416	-	-	-	228,416	-	228,416
Ghana	-	1,754	186,744	312,541	-	-	501,039	-	-	-	501,039	-	501,039
GHA-C-CHAGP01	-	-	-	78,266	-	-	78,266	-	-	-	78,266	-	78,266
GHA-C-MOHP01	-	117	139,338	20	-	-	139,475	-	-	-	139,475	-	139,475
GHA-C-MOHP02	-	-	-	32,806	-	-	32,806	-	-	-	32,806	-	32,806
GHA-H-WAPCASP01	-	-	-	45,063	-	-	45,063	-	-	-	45,063	-	45,063
GHA-H-WAPCASP02	-	-	-	64,870	-	-	64,870	-	-	-	64,870	-	64,870
GHA-M-AGAMaIP02	-	-	-	12,396	-	-	12,396	-	-	-	12,396	-	12,396
GHA-M-AGAMaIP03	-	-	-	40,389	-	-	40,389	-	-	-	40,389	-	40,389
GHA-M-MOHP04	-	1,637	47,406	108	-	-	49,151	-	-	-	49,151	-	49,151
GHA-M-MOHP05	-	-	-	38,624	-	-	38,624	-	-	-	38,624	-	38,624

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2022 (cont.)

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non- Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Guinea	-	709	-	4,713,042	-	-	4,713,751	-	-	102,345	4,611,406	-	4,611,406
GIN-C-PLANP02	-	709	-	-	-	-	709	-	-	-	709	-	709
GIN-H-CNLSP02	-	-	-	4,713,042	-	-	4,713,042	-	-	102,345	4,610,697	-	4,610,697
GIN-H-MOHP01	-	-	-	-	-	-	-	-	-	-	-	-	-
GIN-M-CRSP03	-	-	-	-	-	-	-	-	-	-	-	-	-
Guyana	-	-	-	2,730	-	-	2,730	-	-	-	2,730	-	2,730
GUY-H-MOHP01	-	-	-	1,125	-	-	1,125	-	-	-	1,125	-	1,125
GUY-M-MOHP04	-	-	-	446	-	-	446	-	-	-	446	-	446
GUY-T-MOHP02	-	-	-	1,159	-	-	1,159	-	-	-	1,159	-	1,159
Haiti	-	107,737	56,122	142,038	-	-	305,897	-	-	-	305,897	-	305,897
HTI-C-PSIP02	-	72,999	48,833	64,089	-	-	185,921	-	-	-	185,921	-	185,921
HTI-M-PSIP02	-	34,738	7,289	-	-	-	42,027	-	-	-	42,027	-	42,027
HTI-S-UGPP01	-	-	-	77,949	-	-	77,949	-	-	-	77,949	-	77,949
Indonesia	-	-	-	370,285	-	-	370,285	-	-	-	370,285	-	370,285
IDN-H-MOHP04	-	-	-	54,970	-	-	54,970	-	-	-	54,970	-	54,970
IDN-H-SPIRITIP02	-	-	-	43,791	-	-	43,791	-	-	-	43,791	-	43,791
IDN-M-MOHP03	-	-	-	120,046	-	-	120,046	-	-	-	120,046	-	120,046
IDN-M-PERDHAPO2	-	-	-	72,324	-	-	72,324	-	-	-	72,324	-	72,324
IDN-T-MOHP04	-	-	-	79,154	-	-	79,154	-	-	-	79,154	-	79,154
Kenya	333,231	11,277	-	142,714	-	-	487,222	-	-	71,262	415,960	6,125	409,836
KEN-H-TNTP03	-	-	-	16,751	-	-	16,751	-	-	14,631	2,120	-	2,120
KEN-M-AMREFP02	-	-	-	4,519	-	-	4,519	-	-	-	4,519	-	4,519
KEN-M-TNTP02	333,231	-	-	6,650	-	-	339,881	-	-	-	339,881	-	339,881
KEN-T-AMREFP04	-	-	-	57,964	-	-	57,964	-	-	-	57,964	-	57,964
KEN-T-TNTP03	-	5,351	-	-	-	-	5,351	-	-	-	5,351	-	5,351
KEN-T-TNTP04	-	5,926	-	56,830	-	-	62,756	-	-	56,631	6,125	-	-
Kyrgyzstan	-	-	-	19,503	-	-	19,503	-	-	-	19,503	-	19,503
KGZ-C-UNDP02*	-	-	-	19,503	-	-	19,503	-	-	-	19,503	-	19,503
Lesotho	-	-	-	7,486	-	-	7,486	-	-	-	7,486	-	7,486
LSO-C-MOFP02	-	-	-	7,486	-	-	7,486	-	-	-	7,486	-	7,486
Liberia	-	645,381	-	51,075	-	-	696,455	-	-	-	696,455	-	696,455
LBR-C-MOHP02	-	513,410	-	33,589	-	-	546,998	-	-	-	546,998	-	546,998
LBR-M-MOHP04	-	131,971	-	17,486	-	-	149,457	-	-	-	149,457	-	149,457
Madagascar	10,192	1,107,795	587,592	48,951	-	398,363	1,356,167	-	-	-	1,356,167	-	1,356,167
MDG-H-SECNLSP02	-	40,865	75,281	-	-	-	116,146	-	-	-	116,146	-	116,146
MDG-H-SECNLSP03	10,192	-	-	-	-	-	10,192	-	-	-	10,192	-	10,192
MDG-M-MOHP01	-	98,362	-	-	-	-	98,362	-	-	-	98,362	-	98,362
MDG-M-MOHP02	-	962,559	504,899	47,285	-	398,363	1,116,379	-	-	-	1,116,379	-	1,116,379
MDG-T-CRSP01	-	6,010	1,283	1,666	-	-	8,959	-	-	-	8,959	-	8,959
MDG-T-ONNP02	-	-	6,129	-	-	-	6,129	-	-	-	6,129	-	6,129

* While the amount appears under KGZ-C-UNDP grant, the Demand Letter was sent to the government.

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2022 (cont.)

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Mali	-	33	-	4,124	-	-	4,157	-	-	-	4,157	-	4,157
MLI-C-MOHP01	-	33	-	4,124	-	-	4,157	-	-	-	4,157	-	4,157
Mauritania	-	81,825	-	-	-	-	81,825	-	-	-	81,825	79,825	2,000
MRT-H-SENLSPO1	-	69,753	-	-	-	-	69,753	-	-	-	69,753	67,753	2,000
MRT-M-SENLSPO1	-	3,026	-	-	-	-	3,026	-	-	-	3,026	3,026	-
MRT-T-SENLSPO1	-	9,046	-	-	-	-	9,046	-	-	-	9,046	9,046	-
Montenegro	-	-	-	3,086	-	-	3,086	-	-	-	3,086	-	3,086
MNE-H-MoHP01	-	-	-	3,086	-	-	3,086	-	-	-	3,086	-	3,086
Morocco	-	-	-	23,026	-	-	23,026	-	-	-	23,026	-	23,026
MAR-C-MOHP01	-	-	-	22,540	-	-	22,540	-	-	-	22,540	-	22,540
MAR-H-MOHP01	-	-	-	486	-	-	486	-	-	-	486	-	486
Mozambique	-	386,949	20,164	4,473,861	-	-	4,880,973	-	-	-	4,880,973	2,170,087	2,710,886
MOZ-809-G08-SP02	-	203,823	-	481,238	-	-	685,061	-	-	-	685,061	685,061	-
MOZ-C-CCSP01	-	-	-	725,195	-	-	725,195	-	-	-	725,195	-	725,195
MOZ-C-FDCP01	-	-	-	457,076	-	-	457,076	-	-	-	457,076	457,076	-
MOZ-H-FDCP01	-	52,100	20,164	241,061	-	-	313,325	-	-	-	313,325	-	313,325
MOZ-H-MOHP02	-	62,696	-	265,340	-	-	328,036	-	-	-	328,036	-	328,036
MOZ-M-MOHP02	-	8,832	-	196,460	-	-	205,292	-	-	-	205,292	-	205,292
MOZ-M-WVP01	-	-	-	1,027,950	-	-	1,027,950	-	-	-	1,027,950	1,027,950	-
MOZ-M-WVP02	-	-	-	642,846	-	-	642,846	-	-	-	642,846	-	642,846
MOZ-T-MOHP01	-	33,268	-	342,639	-	-	375,907	-	-	-	375,907	-	375,907
MOZ-T-MOHP02	-	26,230	-	94,056	-	-	120,286	-	-	-	120,286	-	120,286
Multicountry HIAF1 LSDI	-	-	-	15,546	-	-	15,546	-	-	-	15,546	-	15,546
QPA-M-LSDIP02	-	-	-	15,546	-	-	15,546	-	-	-	15,546	-	15,546
Multicountry HIAF1 WHC	-	68,779	-	-	-	-	68,779	-	-	-	68,779	68,779	-
QPA-T-WHCP02	-	68,779	-	-	-	-	68,779	-	-	-	68,779	68,779	-
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 E8S	-	-	-	-	-	-	-	-	-	-	-	-	-
QPA-M-E8SP02	-	-	-	-	-	-	-	-	-	-	-	-	-
Multicountry HIAF2 ECSA-HC	-	-	-	24,897	-	-	24,897	-	-	23,711	1,186	-	1,186
QPA-T-ECSAP01	-	-	-	24,897	-	-	24,897	-	-	23,711	1,186	-	1,186
Multicountry HIAS RAI	-	-	-	23,961	-	-	23,961	-	-	-	23,961	-	23,961
QSE-M-UNOPSP02	-	-	-	13,329	-	-	13,329	-	-	-	13,329	-	13,329
QSE-M-UNOPSP03	-	-	-	10,632	-	-	10,632	-	-	-	10,632	-	10,632
Multicountry HIAS UNOPS	-	-	-	57,852	-	-	57,852	-	-	-	57,852	7,446	50,406
QMZ-T-UNOPSP01	-	-	-	57,852	-	-	57,852	-	-	-	57,852	7,446	50,406
Multicountry MENA Key Populations	-	-	81,479	-	-	-	81,479	-	-	-	81,479	-	81,479
QMZ-H-FAP01	-	-	81,479	-	-	-	81,479	-	-	-	81,479	-	81,479
Multicountry SEAF SADC	-	51,309	-	-	-	-	51,309	-	-	51,309	-	-	-
QPA-H-SADCP01	-	51,309	-	-	-	-	51,309	-	-	51,309	-	-	-

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2022 (cont.)

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non- Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Multicountry SEAS IHIVA	-	52,172	-	-	-	-	52,172	52,172	-	-	-	-	-
QSA-H-IHAAP01	-	52,172	-	-	-	-	52,172	52,172	-	-	-	-	-
Multicountry WCA NTP-SRL	-	-	6,128	-	-	-	6,128	-	-	-	6,128	-	6,128
QMZ-T-PNTP01	-	-	6,128	-	-	-	6,128	-	-	-	6,128	-	6,128
Myanmar	-	-	-	10,684	-	-	10,684	-	-	-	10,684	-	10,684
MMR-T-UNOPSP03	-	-	-	9,136	-	-	9,136	-	-	-	9,136	-	9,136
MMR-T-UNOPSP04	-	-	-	1,547	-	-	1,547	-	-	-	1,547	-	1,547
Namibia	-	31,760	-	605,372	-	-	637,132	-	-	4,413	632,719	27,347	605,372
NAM-C-MOHP01	-	-	-	534,766	-	-	534,766	-	-	-	534,766	-	534,766
NAM-M-MOHP01	-	-	-	70,606	-	-	70,606	-	-	-	70,606	-	70,606
NMB-202-G07-HP02	-	31,760	-	-	-	-	31,760	-	-	4,413	27,347	27,347	-
Nepal	-	210,034	791,661	1,417,469	-	-	2,419,164	-	-	125,122	2,294,042	-	2,294,042
NPL-H-SCFP03	-	14,675	208,544	655,952	-	-	879,170	-	-	51,670	827,501	-	827,501
NPL-H-SCFP04	-	119,570	-	73,004	-	-	192,574	-	-	-	192,574	-	192,574
NPL-M-SCFP02	-	4,765	67,558	239,599	-	-	311,923	-	-	20,440	291,482	-	291,482
NPL-M-SCFP03	-	39,366	-	5,203	-	-	44,569	-	-	-	44,569	-	44,569
NPL-T-SCFP02	-	31,658	450,602	326,410	-	-	808,670	-	-	53,012	755,658	-	755,658
NPL-T-SCFP03	-	-	64,958	117,301	-	-	182,259	-	-	-	182,259	-	182,259
Nicaragua	-	-	-	1,987	-	-	1,987	-	-	-	1,987	-	1,987
NIC-M-REDNICA03	-	-	-	1,987	-	-	1,987	-	-	-	1,987	-	1,987
Niger	-	6,171	-	10,975	-	-	17,145	-	-	-	17,145	-	17,145
NER-H-CNCTRN02	-	-	-	-	-	-	6,171	-	-	-	6,171	-	6,171
NER-T-MSPP01	-	-	-	10,975	-	-	10,975	-	-	-	10,975	-	10,975
Nigeria	-	-	-	1,177,298	-	-	1,177,298	-	-	-	1,177,298	-	1,177,298
NGA-C-LSMOHP01	-	-	-	1,855	-	-	1,855	-	-	-	1,855	-	1,855
NGA-M-CRSP03	-	-	-	370,709	-	-	370,709	-	-	-	370,709	-	370,709
NGA-S-MSHP01	-	-	-	10,726	-	-	10,726	-	-	-	10,726	-	10,726
NGA-T-IHVNPO5	-	-	-	730,629	-	-	730,629	-	-	-	730,629	-	730,629
NGA-T-NTBLCPP02	-	-	-	63,379	-	-	63,379	-	-	-	63,379	-	63,379
Pakistan	40,840	78,797	1,211,824	533,391	-	-	1,864,853	-	-	485,811	1,379,042	3,955	1,375,087
PAK-H-NACPP03	-	-	42,981	71,057	-	-	114,038	-	-	1,387	112,651	-	112,651
PAK-H-NZTP04	-	-	22,300	-	-	-	22,300	-	-	-	22,300	-	22,300
PAK-H-UNDP01 *	-	-	10,169	-	-	-	10,169	-	-	-	10,169	-	10,169
PAK-M-DOMCP03	-	-	80,994	58,249	-	-	139,243	-	-	-	139,243	-	139,243
PAK-M-DOMCP04	18,736	413	10,380	923	-	-	30,452	-	-	-	30,452	-	30,452
PAK-T-MCP03	20,949	-	-	-	-	-	20,949	-	-	-	20,949	-	20,949
PAK-T-MCP04	1,155	-	-	85,669	-	-	86,824	-	-	-	86,824	-	86,824
PAK-T-NTPP01	-	-	-	6,258	-	-	6,258	-	-	4,865	1,393	-	1,393
PAK-T-NTPP02	-	-	158,180	-	-	-	158,180	-	-	35,463	122,717	-	122,717
PAK-T-NTPP03	-	857	423,425	230,945	-	-	655,227	-	-	-	655,227	-	655,227
PAK-T-NTPP04	-	-	-	13,772	-	-	13,772	-	-	-	13,772	-	13,772
PAK-T-TIHP01	-	77,527	463,395	64,163	-	-	605,085	-	-	444,097	160,988	3,955	157,034
PAK-T-TIHP02	-	-	-	2,356	-	-	2,356	-	-	-	2,356	-	2,356

* : While the amount appears under PAK-H-UNDP grant, the Demand Letter was sent to the government.

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2022 (cont.)

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Paraguay	-	-	43,006	44,644	-	-	87,650	-	-	-	87,650	-	87,650
PRY-H-CIRDP03	-	-	-	44,644	-	-	44,644	-	-	-	44,644	-	44,644
PRY-T-AVPO4	-	-	43,006	-	-	-	43,006	-	-	-	43,006	-	43,006
Senegal	-	1,305,554	-	2,378	-	-	1,307,932	-	-	-	1,307,932	-	1,307,932
SEN-M-PNLPP02	-	1,305,554	-	2,378	-	-	1,307,932	-	-	-	1,307,932	-	1,307,932
Serbia	-	-	-	34,275	-	-	34,275	-	-	-	34,275	-	34,275
SRB-H-MOHP01	-	-	-	34,275	-	-	34,275	-	-	-	34,275	-	34,275
Sierra Leone	-	-	-	6,774	-	-	6,774	-	-	-	6,774	-	6,774
SLE-H-NASPO3	-	-	-	3,588	-	-	3,588	-	-	-	3,588	-	3,588
SLE-Z-MOHSP02	-	-	-	3,186	-	-	3,186	-	-	-	3,186	-	3,186
Somalia	-	229,157	-	110,939	-	-	340,095	-	-	-	340,095	-	340,095
SOM-H-UNICEFP02	-	168,381	-	84,953	-	-	253,333	-	-	-	253,333	-	253,333
SOM-M-UNICEFP02	-	60,776	-	25,986	-	-	86,762	-	-	-	86,762	-	86,762
South Africa	-	83,229	8,438	1,189	-	-	92,856	-	-	-	92,856	-	92,856
ZAF-C-BZP01	-	83,229	8,438	1,189	-	-	92,856	-	-	-	92,856	-	92,856
ZAF-C-NDOHP02	-	-	-	-	-	-	-	-	-	-	-	-	-
Sudan	122,714	208,602	-	195,371	-	-	526,687	-	-	175,650	351,037	43,033	308,003
SDN-M-MOHP01	-	45,148	-	48,697	-	-	93,845	-	-	24,159	69,686	24,538	45,148
SDN-S-FMOHP01	122,714	163,454	-	146,674	-	-	432,842	-	-	151,492	281,350	18,495	262,855
Suriname	-	-	-	1,255	-	-	1,255	-	-	-	1,255	-	1,255
SUR-C-MOHP02	-	-	-	528	-	-	528	-	-	-	528	-	528
SUR-M-MoHP03	-	-	-	727	-	-	727	-	-	-	727	-	727
Tajikistan	-	1,913	-	-	-	-	1,913	-	-	-	1,913	-	1,913
TJK-T-RCTCP02	-	1,913	-	-	-	-	1,913	-	-	-	1,913	-	1,913
Tanzania (United Republic)	-	1,455,365	141,222	1,497,315	-	330,265	2,763,637	-	-	429,027	2,334,610	-	2,334,610
TNZ-405-G06-HP03	-	50,021	-	653,717	-	-	703,738	-	-	270,514	433,224	-	433,224
TZA-C-AmrefP01	-	526,602	-	104,806	-	-	631,408	-	-	-	631,408	-	631,408
TZA-C-STCP01	-	-	-	53,671	-	-	53,671	-	-	53,617	54	-	54
TZA-H-MOFPP01	-	-	37,859	410,343	-	-	448,202	-	-	-	448,202	-	448,202
TZA-H-MOFPP02	-	735,787	74,657	136,665	-	221,667	725,442	-	-	104,742	620,700	-	620,700
TZA-M-MOFPP03	-	19,829	-	111,786	-	50,463	81,152	-	-	-	81,152	-	81,152
TZA-M-MOFPP04	-	78,886	-	26,327	-	10,933	94,280	-	-	-	94,280	-	94,280
TZA-T-MOFPP02	-	44,239	28,706	-	-	47,202	25,743	-	-	154	25,589	-	25,589
Thailand	-	-	-	825,474	-	-	825,474	-	406,535	-	418,939	-	418,939
THA-C-DDCP01	-	-	-	406,535	-	-	406,535	-	406,535	-	-	-	-
THA-C-DDCP02	-	-	-	151,752	-	-	151,752	-	-	-	151,752	-	151,752
THA-C-RTFP02	-	-	-	267,187	-	-	267,187	-	-	-	267,187	-	267,187
Tunisia	-	-	-	5,105	-	-	5,105	-	-	-	5,105	-	5,105
TUN-H-ONFPP02	-	-	-	5,105	-	-	5,105	-	-	-	5,105	-	5,105

Table 2: Recoverable amounts identified in the ordinary course of grant management operations outstanding for the period ended 31 December 2022 (cont.)

Row Labels	Expenditures Compromised by Prohibited Practices (USD Eq)	Unsupported Expenditures (USD Eq)	Expenditures Incurred Outside of Scope or Period of Grant (USD Eq)	Other Types of Non-Compliance and Mismanagement of Grant Funds (USD Eq)	Uncategorised Expenditures (USD Eq)	Management Adjustments (USD Eq)	Total Recoverable Amount (USD Eq)	Written Off (USD Eq)	Allocation Reduction (USD Eq)	Total Recovered (USD Eq)	Amount Still to be Recovered (USD Eq)	Commitment to repay (USD Eq)	Net Amount after Commitment to repay (USD Eq)
Uganda	21,068	598,229	40,722	399,758	-	-	1,059,776	-	-	356,790	702,986	-	702,986
UGA-C-TASOP01	-	692	-	387,663	-	-	388,355	-	-	325,467	62,888	-	62,888
UGA-H-MoFPEDP02	-	245	30,467	-	-	-	30,712	-	-	-	30,712	-	30,712
UGA-M-MoFPEDP01	-	430,379	-	-	-	-	430,379	-	-	-	430,379	-	430,379
UGA-M-MoFPEDP02	-	-	10,255	-	-	-	10,255	-	-	10,255	(1)	-	(1)
UGA-M-TASOP01	-	1,958	-	-	-	-	1,958	-	-	-	1,958	-	1,958
UGA-T-MoFPEDP03	21,068	164,955	-	-	-	-	186,023	-	-	21,068	164,955	-	164,955
UGA-T-MoFPEDP04	-	-	-	12,095	-	-	12,095	-	-	-	12,095	-	12,095
Ukraine	-	-	-	55,816	13,949	-	69,765	-	-	-	69,765	-	69,765
UKR-C-AUAP03	-	-	-	43,344	-	-	43,344	-	-	-	43,344	-	43,344
UKR-C-AUNP02	-	-	-	-	13,949	-	13,949	-	-	-	13,949	-	13,949
UKR-C-AUNP03	-	-	-	8,621	-	-	8,621	-	-	-	8,621	-	8,621
UKR-C-PHCP03	-	-	-	3,851	-	-	3,851	-	-	-	3,851	-	3,851
Viet Nam	-	-	-	555,979	-	-	555,979	-	-	112,246	443,733	16,124	427,609
VNM-H-VAACP04	-	-	-	324,390	-	-	324,390	-	-	112,246	212,144	16,124	196,020
VNM-H-VAACP05	-	-	-	99,144	-	-	99,144	-	-	-	99,144	-	99,144
VNM-H-VUSTAP02	-	-	-	15,609	-	-	15,609	-	-	-	15,609	-	15,609
VNM-H-VUSTAP03	-	-	-	12,173	-	-	12,173	-	-	-	12,173	-	12,173
VNM-T-NTPP02	-	-	-	51,658	-	-	51,658	-	-	-	51,658	-	51,658
VNM-T-NTPP03	-	-	-	53,005	-	-	53,005	-	-	-	53,005	-	53,005
Zambia	4,732,137	192,755	538,777	656,274	-	144,089	5,975,854	-	-	2,702,089	3,273,766	1,992,028	1,281,738
ZAM-H-UNDP01	4,638,025	-	-	-	-	133,269	4,504,756	-	-	2,702,089	1,802,668	1,802,668	-
ZMB-C-CHAZP02	-	-	-	313,790	-	-	313,790	-	-	-	313,790	-	313,790
ZMB-C-MOHP02	70,938	102,222	538,777	137,055	-	9,670	839,322	-	-	-	839,322	136,927	702,395
ZMB-C-MOHP03	-	5,720	-	-	-	-	5,720	-	-	-	5,720	-	5,720
ZMB-M-CHAZP02	-	-	-	100,182	-	-	100,182	-	-	-	100,182	-	100,182
ZMB-M-MOHP02	23,174	36,938	-	105,247	-	1,150	164,209	-	-	-	164,209	52,433	111,776
ZMB-M-MOHP03	-	47,875	-	-	-	-	47,875	-	-	-	47,875	-	47,875
Zanzibar	-	3,368	-	-	-	-	3,368	-	-	-	3,368	-	3,368
QNB-C-MOHP02	-	1,627	-	-	-	-	1,627	-	-	-	1,627	-	1,627
QNB-M-MoHP02	-	1,741	-	-	-	-	1,741	-	-	-	1,741	-	1,741
Zimbabwe	-	77,161	-	61,584	-	-	138,745	-	-	-	138,745	-	138,745
ZWE-M-MOHCCP03	-	223	-	-	-	-	223	-	-	-	223	-	223
ZWE-T-MOHCCP02	-	-	-	61,584	-	-	61,584	-	-	-	61,584	-	61,584
ZWE-T-MOHCCP03	-	76,938	-	-	-	-	76,938	-	-	-	76,938	-	76,938
Grand Total	5,338,344	11,197,340	3,750,225	20,772,276	13,949	926,285	40,145,849	52,172	406,535	8,045,721	31,641,421	6,184,301	25,457,120

Table 3: OIG audit & investigation reports pending for the Recoveries Committee for the period ended 31 December 2022

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.

Country	OIG Report Issue Date	OIG Reported Potential Recoverable	Reclassified Amount	Current Recoverable Amount	Amount Still Under Review	Status
Pakistan	01 Apr 2021	US\$ 1,171,589	-	US\$ 1,171,589	-	Since December 2021, the recoveries process has been delayed due to ongoing litigation.
Liberia	08 Apr 2022	US\$ 994,928		US\$ 994,928		Country Team is in the process of preparing the memo to the RC.
Kenya	05 Dec 2022	US\$ 46,950		US\$ 46,950		Report was issued at the end of 2022. Country Team is in the process of preparing the Memo to the RC.
Sierra Leone	06 Dec 2022	US\$ 28,582		US\$ 28,582		Report was issued at the end of 2022. Country Team is in the process of preparing the Memo to the RC.

Reclassified amount: The amount of expenditures previously identified as non-compliant that have been reclassified as compliant following further review by the Secretariat in conjunction with the Local Fund Agents (LFA) and OIG.

Current recoverable amount: The amount of expenditures previously identified as non-compliant that are confirmed as non-compliant following further review by the Secretariat in conjunction with the LFA and OIG.

Table 4: Top 75% Non-OIG outstanding recoverable

Row Labels	Amount	Reimbursement Deadline
Guinea	4,611,406	
GIN-C-PLANP02	709	Feb-23
GIN-H-CNLSP02	4,610,697	Sep-20
Mozambique	2,710,886	
MOZ-C-CCSP01	725,195	Feb-21
MOZ-H-FDCP01	313,325	Feb-21
MOZ-H-MOHP02	328,036	Feb-21
MOZ-M-MOHP02	205,292	Aug-21
MOZ-M-WVP02	642,846	Aug-21
MOZ-T-MOHP01	375,907	Feb-21
MOZ-T-MOHP02	120,286	Feb-21
Tanzania (United Republic)	2,334,610	
TNZ-405-G06-HP03	433,224	May-20
TZA-C-AmrefP01	631,408	Jan-23
TZA-C-STCP01	54	Dec-20
TZA-H-MOFPP01	448,202	Aug-21
TZA-H-MOFPP02	620,700	Aug-21
TZA-M-MOFPP03	81,152	Aug-21
TZA-M-MOFPP04	94,280	Jun-22
TZA-T-MOFPP02	25,589	Mar-22
Nepal	2,294,042	
NPL-H-SCFP03	827,501	Jun-22
NPL-H-SCFP04	192,574	Dec-22
NPL-M-SCFP02	291,482	Jun-22
NPL-M-SCFP03	44,569	Dec-22
NPL-T-SCFP02	755,658	Jun-22
NPL-T-SCFP03	182,259	Dec-22
Pakistan	1,375,087	
PAK-H-NACPP03	112,651	Mar-22
PAK-H-NZTP04	22,300	Dec-22
PAK-H-UNDPP01	10,169	Dec-22
PAK-M-DOMCP03	139,243	Apr-21
PAK-M-DOMCP04	30,452	Apr-21
PAK-T-MCP03	20,949	Sep-22
PAK-T-MCP04	86,824	Dec-22
PAK-T-NTPP01	1,393	Sep-20
PAK-T-NTPP02	122,717	May-21
PAK-T-NTPP03	655,227	Apr-21
PAK-T-NTPP04	13,772	Dec-22
PAK-T-TIHP01	157,034	Apr-22
PAK-T-TIHP02	2,356	Apr-22
Madagascar	1,356,167	
MDG-H-SECNLSP02	116,146	Jun-22
MDG-H-SECNLSP03	10,192	Jan-23
MDG-M-MOHP01	98,362	Aug-19
MDG-M-MOHP02	1,116,379	Jun-22
MDG-T-CRSP01	8,959	Jan-23
MDG-T-ONNP02	6,129	Oct-22
Senegal	1,307,932	
SEN-M-PNLPP02	1,307,932	Feb-23
Zambia	1,281,738	
ZMB-C-CHAZP02	313,790	Jan-23
ZMB-C-MOHP02	702,395	Jan-23
ZMB-C-MOHP03	5,720	Jan-23
ZMB-M-CHAZP02	100,182	Jan-23
ZMB-M-MOHP02	111,776	Jan-23
ZMB-M-MOHP03	47,875	Jan-23
Nigeria	1,177,298	
NGA-C-LSMOHP01	1,855	Aug-22
NGA-M-CRSP03	370,709	Aug-22
NGA-S-MSHP01	10,726	Aug-22
NGA-T-IHVNP05	730,629	Aug-22
NGA-T-NTBLCPP02	63,379	Aug-22
Uganda	702,986	
UGA-C-TASOP01	62,888	Sep-19
UGA-H-MoFPEDP02	30,712	Jan-23
UGA-M-MoFPEDP01	430,379	Feb-22
UGA-M-TASOP01	1,958	May-21
UGA-T-MoFPEDP03	164,955	Nov-21
UGA-T-MoFPEDP04	12,095	Jan-23
Total	19,152,153	

Table 5: Detailed 2022 Write offs

Country	Currency	Amount Grant CCY	Amount USD	Approved by RC/ED
Afghanistan	USD	53,664	53,664	Feb-22
Guatemala	USD	6,482	6,482	Feb-22
Malaysia	USD	462	462	Feb-22
India	USD	19,502	19,502	Mar-22
Ukraine	USD	116,951	116,951	Mar-22
Democratic Republic of Congo	USD	98,191	98,191	Jun-22
Multicountry AFAO	USD	239	239	Jun-22
Pakistan	USD	56,349	56,349	Jul-22
Ukraine	USD	57,005	57,005	Aug-22
Kosovo	EUR	360	397	Oct-22
TOTAL			409,242	