



CONSOLIDATED REPORT

ON THE AUDITS OF

**UNDP COUNTRY OFFICES AS PRINCIPAL RECIPIENTS OF GRANTS FROM
THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA
FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER 2015**

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Consolidated Report on the audits of UNDP Country Offices as Principal Recipients of grants from the Global Fund to Fight AIDS, Tuberculosis and Malaria Executive Summary

Background

In April 2016, the UNDP Office of Audit and Investigations (OAI) analysed the audit issues noted and reviewed the status of recommendations from the 2015 OAI audits of the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund) grants managed by UNDP as Principal Recipient. OAI also identified recurring audit issues from the reports issued from 2012 to 2015.

As of December 2015, UNDP was the Principal Recipient in 24 countries, 1 regional programme, 1 multi-country programme, and was managing 47 Global Fund grants totalling \$1.59 billion.

Audit coverage

In 2015, 14 audit reports were issued pertaining to Global Fund grants managed by UNDP as Principal Recipient. The 14 reports (4 in the Arab States, 4 in Africa, 3 in Europe and the Commonwealth of Independent States, 2 in Latin America and the Caribbean, and 1 in Asia and the Pacific) covered 35 Global Fund grants in 13 Country Offices. There were two reports for one Country Office in the Arab States region.

The 14 audits reported a total of 54 audit issues and made a total of 53 recommendations to address those issues. There were 16 recommendations (30 percent) that were rated as high priority. The recurring or key issues noted in at least 5 countries were weaknesses in the following:

- (a) project approval and implementation;
- (b) management and oversight of Sub-recipients;
- (c) procurement and supply management; and
- (d) financial management of expenditures;

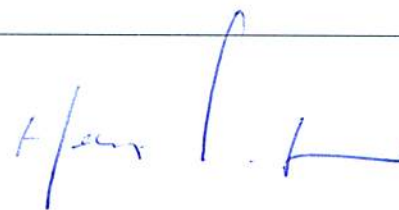
To ensure the successful implementation of Global Fund grants, OAI issued audit recommendations to the Country Offices. The critical and important recommendations included the following:

- Inform the Global Fund of the implementation challenges caused by the ongoing security situation so that activities and funds can be reprogrammed, as necessary.
- Strengthen the relationship with the Sub-recipients by timely processing operational requests and identifying important and strategic challenges and resolving them.
- Improve the monitoring of Sub-recipients and Sub-sub-recipients through an alternative supervisory visit plan, considering the prevailing security conditions.
- Implement standard operating procedures relating to the stock and inventory management of finished pharmaceutical products by coordinating with the national implementing partner.
- Improve the medical product distribution plan and control systems.
- Comply with the policy on payments to government staff.
- Ensure that all GLJEs¹ are adequately documented, approved by the senior management and filed for future reference.
- Exercise due diligence when processing payments.

¹ GLJE, or General Ledger Journal Entries, are adjustments made to the accounting books of the organization.

Implementation of audit recommendations

In close cooperation with the Bureau for Policy and Programme Support, UNDP Global Fund/Health Implementation Support Team, OAI monitors and follows up, on a quarterly basis, on the progress achieved by each Country Office in implementing audit recommendations. As of 20 April 2016, the rate of implementation of audit recommendations for the 14 audit reports issued between 1 January and 31 December 2015 was 65 percent, as detailed in Section IV of this report.



Helge S. Osttveiten
Director
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I. Profile of Global fund grants managed by UNDP as Principal Recipient

The Global Fund is a global public/private partnership dedicated to attracting and disbursing resources to prevent and treat HIV/AIDS, tuberculosis, and malaria. As of December 2015, UNDP was the Principal Recipient in 24 countries, 1 regional programme, 1 multi-country programme, and was managing 47 Global Fund grants totalling \$1.59 billion. As Principal Recipients, UNDP Country Offices are required to implement the Global Fund grants according to the terms and conditions of grant agreements signed between UNDP and the Global Fund. On a country-by-country basis, UNDP may agree to deliver a capacity development plan for national entities to assume the role of Principal Recipients, or a capacity development roadmap. This instrument is developed in close cooperation with the national stakeholders and in consultation with the Global Fund. Except in donor-constrained countries (those that are under sanctions from donor governments), the role of UNDP as Principal Recipient is time-bound in countries facing exceptional development challenges and/or complex emergencies.

Objectives and scope of the audits of Global Fund grants

Since 2009, OAI has been conducting dedicated audits of the Global Fund grants in severe- and high-risk countries, including countries managed under the Additional Safeguard Policy,² which are Chad, Djibouti, Guinea-Bissau, Haiti, Iran, Iraq, Mali, Sudan, South Sudan, Syrian Arab Republic, Programme of Assistance to the Palestinian People, and Zimbabwe. Global Fund grants in the Additional Safeguard Policy countries are normally audited annually; grants in other countries are audited in accordance with a risk-based audit cycle.

The audits were conducted either directly by OAI or outsourced to audit firms. For those audits conducted by OAI, the audits aimed to assess the adequacy and effectiveness of governance, risk management and control processes relating to the following areas and sub-areas:

- (a) governance and strategic management (organizational structure, capacity development and exit strategy);
- (b) programme management (project approval and implementation, monitoring and evaluation);
- (c) Sub-recipient management (oversight and monitoring);
- (d) procurement and supply management (procurement of health products, quality assurance of health products, procurement of other goods and services, supply management [inventory, warehousing and distribution], asset management); and
- (e) financial management (expenditures, reporting to the Global Fund).

For those audits outsourced to audit firms, financial audits were conducted and the audit firms were required to express an opinion on whether the financial statements present fairly, in all material aspect, the Project's operations.

The scope of the audits of Global Fund grants included all activities related to the implementation of Global Fund grants by UNDP Country Offices.

A draft version of this consolidated report has been shared with the Bureau for Policy and Programme Support, Global Fund/Health Implementation Support Team, and their comments have been taken into account in the final report.

² The Additional Safeguard Policy is a range of tools established by the Global Fund as a result of risk management processes.

II. Overview of the audits

The 14 Global Fund audit reports from 2015 covered 35 grants with total expenditure of \$375 million. Of the 14 audit reports issued, 4 (33 percent) were rated “satisfactory” and 8 (67 percent) were rated “partially satisfactory.” In 2015, there were no audit reports rated as “unsatisfactory.” The remaining two reports related to financial audits of two projects in separate countries and the audit firms rendered an “unqualified” opinion.

A trend analysis (since 2013) disclosed that about 30 percent of the Global Fund audit reports were issued with a satisfactory rating. Ratings for the audit reports issued in 2015 are presented in Annex I.

III. Analysis of the audit issues raised

The issues raised in the audit reports dealt with issues stemming from the following: project approval and implementation; the management and oversight of Sub-recipients; procurement and supply management; as well as financial management of expenditures. Below is a detailed analysis of the main issues raised per sub-section.

A. Programme management

Issue 1 Weaknesses in the project approval and implementation

The ‘UNDP-Global Fund Operations Manual for Projects financed by the Global Fund’ (the Operations Manual) requires planned project activities to commence as scheduled and delayed activities to be rescheduled in order to meet programme objectives. For an effective monitoring and controlling of projects, a Performance Framework must be finalized at the negotiation stage and it should contain the country-defined indicators, targets, and time frame against which programme performance will be measured. The Operations Manual also stresses that the importance of a positive working relationship with Sub-recipients and other partners responsible for the implementation of programmatic activities is key to the successful implementation of the grant activities. Lastly, the Operations Manual underscores the importance of the Performance Framework to measure the programme’s performance and inform disbursement decisions. The United Nations policy on payments to government staff does not allow any monetary compensation to be made to government counterparts for their work and/or participation in donor-funded programmes and projects. As part of its responsibility as a Principal Recipient, UNDP manages the construction and renovation of buildings and laboratories; timely completion of the construction and delivery of functioning equipment is critical.

OAI noted weaknesses in project approval and implementation in Djibouti, Mali, South Sudan, Sudan, and Uzbekistan.

In particular, OAI noted the following:

- delays in project implementation;
- inadequacies in the set-up of grant performance indicators (corporate issue);
- challenges regarding operating context and relationship with Sub-recipients in project implementation;
- delays in receiving funds from a government ministry;
- payment of incentives to government staff; and
- delays in constructing zonal laboratories and non-functioning laboratory equipment.

OAI identified some of the causes for these deficiencies, which included the following: prevailing security situations causing delays in the implementation of project activities; alignment gaps between performance

indicators and financial activities, as well as targets difficult to achieve; conditions defined in the Global Fund's Zero Cash Policy and other financial policies not being accepted by some of the Sub-recipients as well as errors noted in the budget; and delays in selecting the sites for the zonal laboratories and lack of in-country support to maintain equipment.

OAI recommended that the Country Offices:

- Regularly inform the Global Fund of the implementation challenges caused by the ongoing security situation so that fund activities can be reprogrammed as necessary; consider engaging another Sub-recipient with the capacity and experience and which has received approval from Global Fund to implement community development services; include information on time of monitoring and evaluation plans to be updated regularly for activities planned and/or rescheduled.
- Establish robust review mechanism on the Performance Framework prior to signature of the grants at the Country or support team levels.
- Strengthen the relationship with the Sub-recipients by timely processing operational requests and identifying important and strategic challenges and resolving them.
- Continue coordinating with the Government and the Global Fund Secretariat to accelerate the disbursement of funds by the Government, and set up a contingency plan to manage the anticipated stock-out of antiretroviral treatments in the affected regions.
- Comply with the policy on payments to government staff by: (a) obtaining the approval of the Office of the Administrator and Regional Bureau on the payment of incentives; or (b) phasing out such payments through the transition to the grants for the New Funding Model.
- Coordinate with the national counterparts for timely completion of the laboratories, and develop and implement a comprehensive action plan to repair the medical equipment.

B. Sub-recipient management

Issue 2 Weaknesses in reporting and oversight of Sub-recipients

The Sub-recipient agreements require that status reports (financial and narrative) be prepared within 30 days after the end of each quarter. The reports should include an explanation where targets or planned results have not been achieved as set out within the agreement. The 'UNDP-Global Fund Sub-recipient Management Implementation Toolkit' stipulates that visits should be made to the Sub-recipient to ensure that funds and physical items provided through the Sub-recipient agreement are being used and maintained according to the agreement and that record keeping is up to date. The 'UNDP-Global Fund Sub-recipient Management Implementation Toolkit' also requires Country Offices to assess Sub-recipients' capacities during the project formulation stage, in order to determine their strengths and weaknesses, and to document how UNDP can assist with capacity-building. UNDP Country Offices need to carefully address and manage any potential risks of working with Sub-recipients as, according to the agreement with the Global Fund, UNDP's accountability and reporting shall encompass the funds disbursed to all Sub-recipients and to the activities Sub-recipients carry out using the grant funds.

OAI noted weaknesses in oversight and monitoring of Sub-recipients in Djibouti, Iraq, Sudan, South Sudan, and Uzbekistan.

In particular, OAI noted:

- weaknesses in Sub-recipient (narrative and financial) reporting and monitoring of the reporting;
- insufficient monitoring of Sub-recipients and Sub-sub-recipients;
- incomplete capacity development plan, delays in achieving results and reporting; and
- challenges in project implementation through Sub-recipients (including targets achieved partially, delays in disbursements, and weaknesses in reporting and liquidation of advances).

The causes for these deficiencies, as identified by OAI, included the following: unstable security situation that restricted movement of staff; absence of milestones for specific capacity development requirements for each Sub-recipient; and delays by the Government in endorsing Sub-recipients.

OAI recommended that the Country Offices:

- Improve the timeliness of submissions of required reports through regular follow-ups with Sub-recipients.
- Improve monitoring of quarterly financial reports by developing a checklist that will be used to ensure that all required supporting documents to financial progress reports are received and accurate, and to notify the Sub-recipients immediately if documentation is incomplete; and increase the frequency of onsite verifications to at least two per year.
- Improve the monitoring of Sub-recipients and Sub-sub-recipients by preparing and implementing an alternative monitoring plan, given the unstable security conditions. Improve the management of Sub-recipients by: (a) updating the existing capacity development plan to include capacity development milestones for each of the Sub-recipients; (b) establishing a process that will allow good performing Sub-recipients to receive cash advances even when other Sub-recipients have low implementation rates in other states; (c) strengthening follow-up mechanisms at the national level to address issues with poor performing Sub-recipients; and (d) providing training so that adequate supporting documents are provided in a timely manner.
- Collaborate with the Government to ensure that the endorsement process and bank transfers are completed timely and provide refresher training to the Sub-recipients to ensure that all expenditures are adequately supported and significant budget variances are adequately explained in the quarterly reports.

C. Procurement and supply management

Issue 3 Weaknesses in the inventory, warehousing and distribution

According to the standard terms and conditions of the UNDP-Global Fund Grant Agreement, UNDP is accountable for the entire supply chain, from product selection to the rational use of medicines and resources. UNDP's 'Operations Manual for Projects Financed by the Global Fund' stipulates that adequate storage and inventory management systems are key elements to ensuring that quality medical products reach the intended users. Principal Recipients are required by the 'Standard Terms and Conditions of Global Fund Grants' to comply with WHO guidelines for adequate storage and distribution practices of pharmaceutical products. To this effect, a Quality Assurance Plan should be developed, adhered to, and revised if necessary.

OAI noted weaknesses in procurement and supply management in Djibouti, Mali, Sudan, South Sudan, and Tajikistan.

In particular, OAI noted weaknesses in the distribution system, quality controls, inventory and warehouse management.

The causes for these deficiencies, as identified by OAI, included the following: absence of a holistic view of the medical products available throughout the country to facilitate stock transfers; failure by the Sub-recipients to develop a distribution plan; delays in finalizing a Quality Assurance Plan affecting the testing of risk prioritized medicines; lack of oversight (absence of due care and respect) of required control procedures over inventory and warehousing management, including lack of segregation of duties and lack of adherence to the Quality Assurance Plan; and additional customs requirements that had not been planned.

OAI recommended that the Country Offices:

- Improve the management of medical products through the implementation of an integrated and resource-efficient storage and distribution system.
- Implement a robust inventory management system that ensures accuracy of records and periodically validates physical stock against theoretical reports.
- Improve medical product distribution systems and inventory management by: (a) finalizing the distribution plan, including its approval by all the relevant stakeholders; (b) implementing the procurement and supply management capacity-building plan and upgrading storage conditions; and (c) conducting a follow-up mission to warehouses and spot checks on the health products in peripheral, regional and central warehouses and documenting the results; and (e) following up with the Sub-recipient responsible for the distribution of drugs on the insurance coverage of medical products during transportation to distribution sites.
- Test the quality of pharmaceutical products upon receipt in-country and at different points in the supply chain as per the Global Fund approved Quality Assurance Plan.
- Improve supply chain management by: (a) discussing the customs clearance delays with the Government to identify a permanent solution; (b) following up with the Procurement Support Unit on the status of the insurance claim and actions required from the Office to conclude the case; (c) recovering the remaining claim from the insurance company following the guidance from the Legal Support Office; (d) preparing a standard operating procedure outlining the steps, roles and responsibilities within the Office in order to expedite the claim regarding the damaged shipment; (e) reviewing the extent of the implementation of the recommendations of the supply chain management assessment, and using the recommendations when prioritizing areas for further capacity-building; and (f) supporting the development of a waste management plan for the central warehouse, and following up on the lack of supply vehicles.
- Strengthen inventory management procedures at the UNDP managed warehouse by: (a) formally delegating responsibilities for receiving, recording and distribution functions and formally documenting a schedule of rotation approved by a supervisor to ensure accountability; (b) obtaining an independent inventory verification team during the physical inventory count; (c) strengthening inventory count procedures by assigning a dedicated refrigerator for newly arrived cool chain items awaiting verification and placing expired items in a dedicated quarantined area immediately on removal; (d) exploring possibilities to negotiate more warehouse space to facilitate separation of receiving, quarantine and dispatch areas while awaiting construction of the new warehouse.
- Implement standard operating procedures relating to the stock and inventory management of finished pharmaceutical products by coordinating with the national implementing partner, and improve storage conditions at the various facilities to be in accordance with WHO guidelines.

D. Financial management

Issue 4 Weaknesses in management of expenditures

The UNDP 'Maintenance and Usage of the Chart of Accounts' financial policy states that the correct use of the UNDP Chart of Accounts is critical for accurate financial, management and donor reporting. All Atlas (enterprise

resource planning system of UNDP) financial users should therefore have a good understanding of the chart fields and of the purpose of each account. The 'Atlas Financial Closure Instructions' refer to the process of completing the input of all accounting entries to the UNDP General Ledger. Since the General Ledger forms the basis of the financial statements, it is essential that all inputs be complete and accurate by specific dates. The 'UNDP Financial Regulations and Rules' require that operations be carried out in an efficient and effective manner. UNDP rules and regulations dictate that expenditures made by United Nations agencies acting as responsible parties must be classified and presented as United Nations agency expenditures. UNDP payment processing procedures require payments to be made based on necessary supporting documents. The 'UNDP-Global Fund Sub-recipient Management Implementation Toolkit' requires Sub-recipients' funding requests to be signed by authorized persons and to be reconciled by UNDP Country Offices.

OAI noted weaknesses in financial management of expenditures in Cuba, Haiti, Iran, Iraq, Programme of Assistance to the Palestinian People, and South Sudan.

In particular, OAI noted:

- incorrect recoding of expenditures;
- the year-end closure deadline to record expenses, established by the Office of Financial Resources Management, was not adhered to by the Project Management Unit;
- inadequate controls over payments by Sub-recipients to NGOs;
- incorrect expenditure classification;
- weaknesses in Sub-recipient payment processing; and
- lack of supporting documentation and inadequate approval of GLJEs.

OAI noted that required policy and procedures were not adhered to and financial controls were compromised due to the following: delays by Sub-recipients in submitting supporting documentation; delays by the Project Management Unit in reviewing the supporting documentation; lack of knowledge and understanding of required policy and procedures, and inadequate supervision; and lack of discipline in financial management.

OAI recommended that the Country Offices:

- Settle the inconsistencies in accounting by: (a) communicating the incorrect Atlas account entries to the Global Fund, and correcting any errors for the fiscal year ending in 2014; (b) preparing a conversion table between Atlas and Global Fund account code data for 2015 onwards; and (c) informing the Local Fund Agent and the auditors of nationally implemented projects of the inconsistencies in accounting.
- Adhering to the year-end financial closure deadline to ensure that expenses are recorded in the corresponding financial period; speeding up the process of validating and recording expenses; and ensuring that Sub-recipients adhere to the established deadline for submitting supporting documentation.
- Establish procedures requiring the Sub-recipient to forward documented records on dates and amounts reimbursed to the NGOs, and use these records to monitor that payments to the NGOs are timely and complete, and following up on any cases of delays.
- Ensure that expenditures are adequately classified in the Combined Delivery Report depending on the entity that incurred them.
- Exercise due diligence when processing payments by ensuring that: (a) each payment is substantiated with proof of physical receipt of goods or services, original invoice and delivery note/documents and authorized order; and (b) disbursements to Sub-recipients are substantiated with signed financial reports and clearly documented verification of outstanding advances.
- Ensure that all GLJEs are adequately documented, approved by the senior management and filed for future reference.

IV. Implementation of the audit recommendations

OAI, in close cooperation with the Bureau for Programme and Policy Support, UNDP Global Fund Programme Team, continuously monitors the progress achieved by UNDP Country offices in implementing the audit recommendations made. Country Offices are required to report any progress made directly in the Comprehensive Audit and Recommendation Database System (CARDS) and to upload supporting documentation. This information is subsequently validated by OAI.

The data contained in this section of the report represents 53 audit recommendations included in 14 audit reports issued between 1 January and 31 December 2015 (see Figure 1). As of 20 April 2016, 2 out of 16 high priority recommendations had been fully implemented.

**Figure 1: Implementation rate of the recommendations in the 2015 Global Fund audits
as of 20 April 2016**

Country Office	Report No.	Issue Date	Total No. of Recommendations	Implementation Rate ³
Cuba*	1454	22-May-15	3	96.7%
Djibouti*	1457	24-Jul-15	11	47.5%
Haiti	1456	30-Jul-15	2	50%
Iran	1539	6-Nov-15	3	50%
Iraq (Republic of)	1366	24-Mar-15	1	100%
Iraq (Republic of)*	1445	30-Apr-15	3	92%
Mali*	1432	20-May-15	5	50%
Montenegro	1499	3-Dec-15	0	N/A
Programme of Assistance to the Palestinian People	1511	6-Aug-15	1	100%
South Sudan	1400	6-Feb-15	4	100%
Sudan	1450	17-Jun-15	8	75%
Tajikistan*	1414	12-Mar-15	4	74%
Uzbekistan	1500	5-Nov-15	4	0%
Zambia	1447	9-Jul-15	4	115%
Total for 2015			53	65%

*The outstanding recommendations will reach the 18-month mark by the end of December 2016, if no actions are taken to implement the recommendations.

³ The implementation rates were taken from the Comprehensive Audit and Recommendation Database System (CARDS), which included extra points depending on how quickly the recommendations have been implemented by the responsible party.

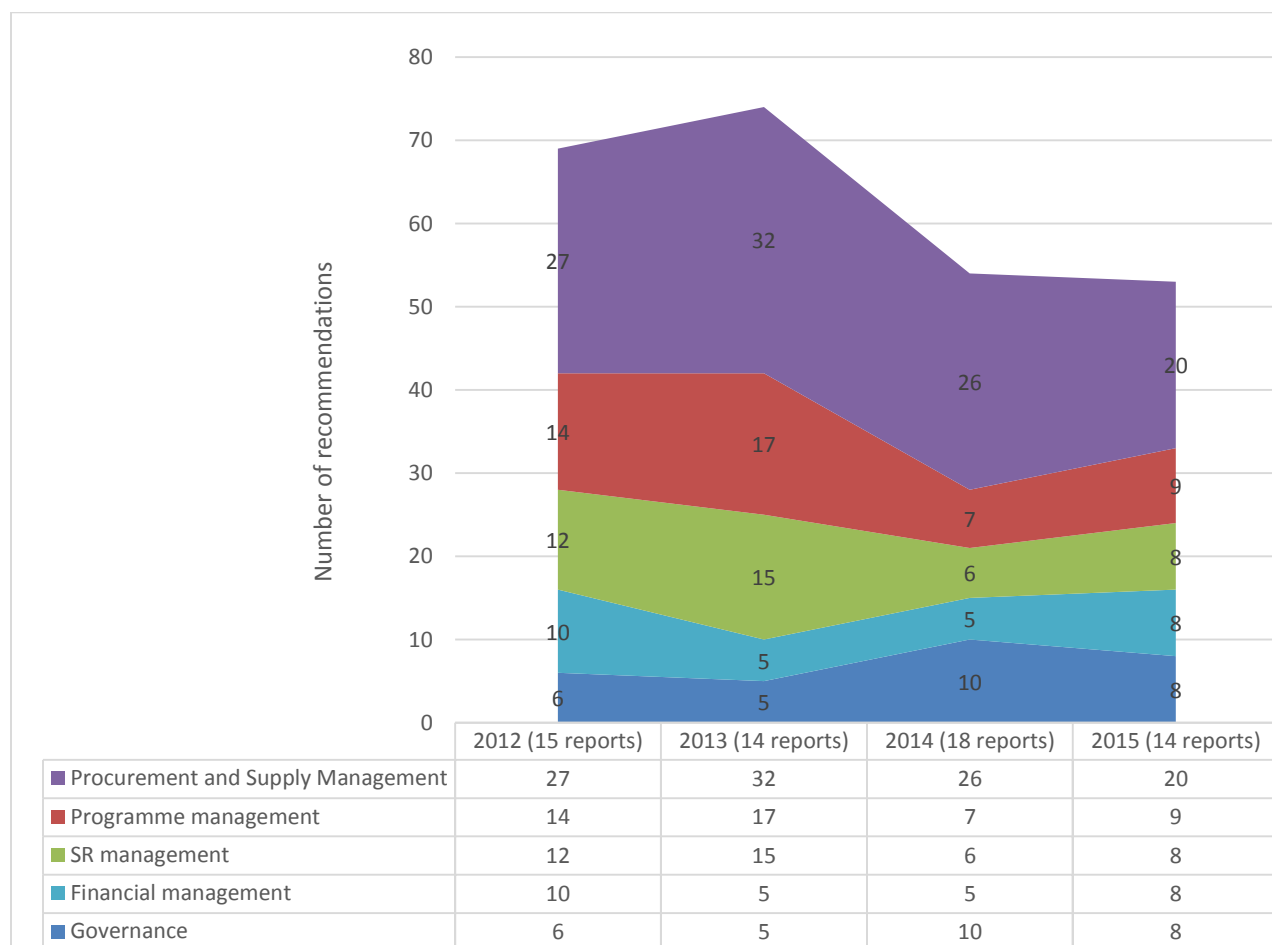
V. Recurring audit issues (based on analysis of recommendations)

OAI analysed the audit recommendations raised during the last four years to examine the areas where audit issues were most prevalent. The summary is displayed in Figure 2.

Some of the key conclusions are as follows:

1. Procurement and supply chain management was the audit area that had the most number of recommendations in the last four years.
2. Programme management, Sub-recipient management, and finance management had an increase in the number of recommendations from 2014 to 2015, although there has been an overall shift in the severity level of these recommendations, with more of them going from high to medium.
3. The number of recommendations in governance and strategic management decreased in 2015 as compared to 2014.

Figure 2: Number of audit reports and recommendations per category 2012-2015



Definitions of audit terms - ratings and priorities

A. AUDIT RATINGS

- **Satisfactory** Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory** Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory** Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

- **High (Critical)** Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
- **Medium (Important)** Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.
- **Low** Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

Annex I. Global fund grants audited in Country Offices by audit rating

Country Office	Report No.	Issue Date	Audit Period		Audit Rating	Expenditure during the audited period	Global Fund grants audited					No. of Audit Issues	No. of Recommendations
							total	HIV	TB	Malaria	CCM/HSS		
Montenegro	1499	3/12/2015	1/1/2014	30/06/2015	Satisfactory	\$1.1 million	1	1				0	0
Iran	1539	6/11/2015	1/1/2014	31/08/2015	Satisfactory	\$17 million	4	1	1	1	1	4	3
Uzbekistan	1500	5/11/2015	1/1/2014	30/06/2015	Partially Satisfactory	\$10.5 million	1	1				4	4
PAPP*	1511	6/8/2015	1/1/2014	31/12/2014	N/A	\$634,000.00	1	1				1	1
Haiti	1456	30/07/2015	1/10/2013	31/12/2014	Partially Satisfactory	\$25.6 million	2	1	1			2	2
Djibouti	1457	24/07/2015	1/1/2014	28/02/2015	Partially Satisfactory	\$2.4 million	2	1	1			10	11
Zambia	1447	9/7/2015	1/10/2013	31/03/2015	Satisfactory	\$134 million	7	4	1	2		4	4
Sudan	1450	17/06/2015	1/1/2013	31/12/2014	Partially Satisfactory	\$108 million	5	2	1	2		8	8
Cuba	1454	22/05/2015	1/1/2013	31/12/2014	Satisfactory	\$14 million	3	2	1			3	3
Mali	1432	20/05/2015	1/10/2013	31/01/2015	Partially Satisfactory	\$19 million	1	1				5	5
Iraq	1445	30/04/2015	1/1/2014	31/12/2014	Partially Satisfactory	\$4.8 million	1		1			4	3
Iraq (Output 56801)*	1366	24/03/2015	1/1/2013	31/12/2013	N/A	\$ 4.6 million	1	1				1	1
Tajikistan	1414	12/3/2015	1/1/2013	30/09/2014	Partially Satisfactory	\$20 million	3	1	1	1		4	4
South Sudan	1400	6/2/2015	1/7/2013	30/06/2014	Partially Satisfactory	\$13.4 million	3	2	1			4	4
							35	19	9	6		54	53

* : HIV and TB combined grant