

United Nations  Nations Unies  
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION I  
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Legwaila Joseph Legwaila,  
A: Special Representative of the Secretary General,  
UNMEE

DATE: 5 April 2005

*Winston Peters*  
for

REFERENCE: AUD- 7-5: 21 (02/19/05)

FROM: Patricia Azarias, Director  
DE: Internal Audit Division I, OIOS

SUBJECT: **OIOS Audit No. AP2004/624/08: Reimbursement to Troop Contributing  
OBJET: Countries**

1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted during November-December 2004. The audit was conducted in accordance with the standards for the professional practice of internal auditing in United Nations organizations.
2. We note from your response to the draft report that the United Nations Mission in Ethiopia and Eritrea (UNMEE) has generally accepted the recommendations. Based on the response, we are pleased to inform you that we have closed recommendations 1, 2, 6, 7, 8, 10 and 11 in the OIOS recommendations database. Recommendations 3, 4, 9 and 12 have been withdrawn. In order for us to close out the remaining recommendation (recommendation 5), we request that you provide us with additional information as indicated in the text of the report and a time schedule for implementing the recommendation. Please refer to the recommendation number concerned to facilitate monitoring of their implementation status.
3. IAD-I is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.
4. I take this opportunity to thank the management and staff of UNMEE for the assistance and cooperation provided to the auditors in connection with this assignment.

Copy to:

Mr. Jean-Marie Guehenno, Under-Secretary-General for Peacekeeping Operations  
Ms. Hazel Scott, Director, ASD/DPKO  
UN Board of Auditors  
Mr. Vitali Petrounev, CAO, UNMEE  
Prances Sooza, Chief Resident Auditor, UNMEE

# Office of Internal Oversight Services

## Internal Audit Division I



### Audit of reimbursement to Troop Contributing Countries

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**Audit no:** AP2004/624/08  
**Report date:** 5 April 2005  
**Audit team:** Prances Sooja, Auditor-in-Charge  
Atreyee Das, Auditor  
Catherine Gatungo-Lewis, Audit Assistant

## **EXECUTIVE SUMMARY**

### **Audit of reimbursement to Troop Contributing Countries (AP2004/624/08)**

OIOS conducted an audit of reimbursement to Troop Contributing Countries in United Nations Mission in Ethiopia and Eritrea (UNMEE) in November – December 2004. The main objectives of the audit were to: (i) assess the adequacy and effectiveness of controls over reporting of troop strengths, (ii) check whether reimbursements made were based on verification of actual troop strength as reflected on the ground, and (iii) review the internal control mechanism for monitoring of leave and attendance records.

The troop strength reporting process was generally satisfactory and the agreed strengths in the respective MOUs were not exceeded. However, there is a need to improve the internal control mechanism to ensure the actual presence of officers and troops on duty, and to prevent the widespread abuse of leave rules by the Headquarters Staff Officers. The following major issues needed to be addressed:

- Proper briefing and training on troop strength reporting procedures should be provided to the new contingents that come in during troop rotation to prevent errors in the preparation of the Daily Troop Strength Report.
- Strict compliance is needed with the provisions in the SOP regarding annual and rest & recuperation (R&R) leave to ensure that R&R is not taken outside the Mission area, and absence from Mission area is supported by leave approvals.
- Proper maintenance of leave records for all staff officers and contingent members is necessary to provide adequate audit trail even after the troops have been repatriated.
- Ensuring proper living conditions in the sectors to prevent high loss of troop days due to unhealthy living conditions.
- To plan and keep the overlap period during troop rotation to the minimum with the aim to save costs to the Organization.

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## I. INTRODUCTION

1. OIOS conducted an audit of reimbursement to troop contributing countries (TCCs) in the United Nations Mission in Ethiopia and Eritrea (UNMEE) in November-December 2004. The audit was conducted in accordance with the standards for the professional practice of internal auditing in United Nations organizations.
2. The mandate of UNMEE was established by Security Council Resolution 1312 (2000). UNMEE started operations from 31 July 2000 and the Mission is still continuing. Security Council Resolution 1320 (2000) authorized the deployment within UNMEE of up to 4,200 troops and 220 Military Observers. As of 11 June 2004, there were 3,564 troops and 214 Military Observers. UNMEE has a budget of \$201.46 million for the period 1 July 2004 to 30 June 2005 of which standard troop cost reimbursement accounts for about 27 per cent (\$53.37 million).
3. Several Memoranda of Understanding (MOUs) and amendments have already been signed between the United Nations and the TCCs. These MOUs delineate the various responsibilities of the UN and the TCCs. They also set forth the total number of troops and the rates at which the UN will reimburse the TCCs. As of 11 June 2004, the troop deployments were as follows:

**Table 1: Country-wise troop deployment**

<b>Country</b>	<b>Number of troops</b>
India	1523
Bangladesh	168
Finland	169
Kenya	669
Uruguay	33
Jordan	951
Italy	51
<b>TOTAL</b>	<b>3564</b>

4. The comments made by the Management of UNMEE on the draft audit report have been included in the report as appropriate and are shown in italics.

## II. AUDIT OBJECTIVES

5. The objectives of the audit were to:
  - Assess the adequacy and effectiveness of controls over reporting of troop strengths;
  - Check whether reimbursements made were based on verification of actual troop strength as reflected on the ground;
  - Review the internal control mechanism for monitoring of leave and attendance records.

### III. AUDIT SCOPE AND METHODOLOGY

6. The audit covered verification of troop strength reports made over the fiscal year 1 July 2002 to 30 June 2003 and from 1 July 2003 to 31 October 2004. This audit did not cover reimbursements related to contingent-owned equipment and self-sustainment. The methodology included scrutiny of documents, interviews with responsible staff and visits to two contingent headquarters for verification of data at the ground level.

### IV. OVERALL ASSESSMENT

7. The troop strength reporting process was generally satisfactory and the agreed strengths in the respective MOUs were not exceeded. However, there is a need to strengthen the internal control mechanism to ensure the actual presence of officers and troops on duty and to prevent the widespread abuse of leave rules by the Headquarters Staff Officers.

### V. AUDIT FINDINGS AND RECOMMENDATIONS

#### A. Troop strength reporting

##### Discrepancies between monthly and daily troop strength reports

8. The Daily Troop Strength Reports (DTSR) sent by the contingents form the basis on which the Monthly Troop Strength Report (MTSR) is prepared. The audit reviewed the Troop Strength Reports for the period July-October 2003 and July-October 2004 of some of the contingents and noticed in some cases difference between the number of troops reported in the Daily Troop Strength Reports which are sent to DPKO and those reported in the Monthly Troop Strength Reports, which resulted in over/under reporting of troops, which could result in excess/less reimbursement to the TCCs, if not detected by the Office of Programme Planning, Budget and Accounts (OPPBA) at Headquarters before effecting final payment. The discrepancies listed below arose due to factors such as the actual figures of rotation of contingents and the incoming/outgoing staff officers not being reflected in the DTSR, or totalling errors.

**Table 2: Troop strength report discrepancies for Jordanian contingent**

JORDAN	As per MTSR	As per DTSR	Difference in number of troops	Over reporting/ under reporting in MTSR
July 2003	29688	29700	12	-
September 2003	28782	28784	2	-
October 2003	29797	29706	1	-
July 2004	29807	29796	11	(+) 1
August 2004	29885	29923	38	(-) 1

**Table 3: Troop strength report discrepancies for Indian contingent**

INDIA	As per MTSR	As per DTSR	Difference in number of troops	Over reporting/under reporting in MTSR
July 2003	47118	47520	402	(-) 13
August 2003	47824	47828	4	-
September 2003	46236	46238	2	-
July 2004	46641	46866	1225	(-) 39
August 2004	47926	47890	36	(+) 1
September 2004	46375	46376	1	-
October 2004	47713	47714	1	-

**Table 4: Troop strength report discrepancies for Kenyan contingent**

KENYA	As per MTSR	As per DTSR	Difference in number of troops	Over reporting/under reporting in MTSR
July 2003	20504	20503	1	--
August 2003	20496	20494	2	-
September 2003	19807	19815	8	-
October 2003	21186	21185	1	-
July 2004	21151	21153	2	-
August 2004	21103	21104	1	-
September 2004	20362	20420	58	(-)2

Opening balances do not match with previous month's closing balances

9. Scrutiny of the electronic copies of OPPBA reports given to OIOS revealed that the closing balance for personnel in logistics unit for May 2003 for the Jordanian contingent was shown as 52 but the opening balance for June 2003 was shown as 53. Thus, there was over reporting of 1 contingent personnel. Similarly, the closing balance of Field Headquarters Staff Officers in respect of the Indian contingent was shown as 21 in the OPPBA report for July 2004. This figure was also verified from the Daily Allowance Payment list for the month. However, the opening balance of Field Headquarters Staff Officers for the OPPBA report for August 2004 was shown as 22. Thus, there was over reporting of one Force Headquarters Staff Officer.

Monthly Troop Strength Report and Passenger Manifest do not match

10. The Monthly Troop Strength Reports contain columns showing troop rotation. OIOS' comparison of the passenger manifests for troop rotations for the Indian, Jordanian and Kenyan battalions showed the following discrepancies:

- a. The Movement Completed Report for the 3<sup>rd</sup> flight for the Jordanian contingent shows 190 contingent personnel travelling to Amman (+2 standby passengers) whereas the Monthly report shows 192 persons reporting out.
- b. The Movement Completed Report for the 4th flight for the Jordanian contingent on 14 July 2004 shows 193 contingent personnel travelling to Amman whereas the Monthly report shows 192 persons reporting out.
- c. The Passenger Manifest of 17 July 2004 shows that 15 persons were inducted into the mission area for the Level II hospital whereas the Monthly Report shows that 19 persons were inducted.
- d. According to the Monthly Strength Report for July 2004, on 17 July 2004, 201 troops from the Indian contingent were inducted into the mission area whereas the Passenger manifest indicated that 202 troops were inducted.

#### Contingents not clear about reporting formats

11. It was observed that the formats of daily reports sent by the Indian and the Jordanian contingents are not uniform. While the Indian contingent's reports have a column showing the rations strength, the Jordanian reports do not have any such column. The G1 Branch of both the contingents was unaware of the purpose of columns regarding Leave within the mission area and Rest and Recuperation (R&R). In fact, the Jordanian contingent was unaware of the provisions of R&R and presumed that it did not apply to contingent personnel. The general practice was for the incoming G1 contingent personnel to be briefed by the outgoing G1 personnel and no formal training was imparted as such by G1 branch at Headquarters.

#### **Recommendation 1**

OIOS recommends that the UNMEE Force Commander ensure that G1 Cell conducts proper briefing and training on reporting procedures to new contingents that come in during rotation of troops to minimize errors in the preparation of Daily Troop Strength Reports (AP2004/624/08/001).

12. *UNMEE accepted recommendation 1 and clarified that training of new contingents in preparation of reports and returns is already in place.* Based on the explanation provided by UNMEE, OIOS has closed recommendation 1.

#### **B. Attendance and leave records**

13. In an audit communication dated 16 April 2001, OIOS had recommended that the Mission institute control procedures to provide effective oversight of Military Staff Officers' leave, time and attendance to ensure that attendance and leave are accurately recorded. In its response dated 21 July 2001, UNMEE stated that appropriate control measures have already been put in place, and there is close cooperation between Force G1 and the Administration regarding verification of attendance and leave records, which form the basis of payment of



allowances and other entitlements. Further to this, in a communication dated 14 June 2001, the Department of Peacekeeping Operations (DPKO) stated that it has advised the Force Commander to put in place appropriate measures to effectively monitor leave, time and attendance to ensure more accurate reporting of leave and travel days of Military Staff Officers to Personnel Section of the Mission. The current audit did not note any improvement in the attendance and leave monitoring system for Military Staff Officers. On the contrary, there were widespread violations of leave provisions.

Abuse of rest & recuperation provisions

14. The Daily Troop Strength Reports reflect the number of contingent members and Headquarters Staff Officers on leave, in the mission area, outside the mission area, and those on R&R. SOP 408.9 provides that each UNMEE Force member may be granted two 72-hour R&R passes during a six-month period which will not exceed three calendar days in length, including travel time. R&R shall only be used for trips within the mission area (defined as Eritrea/Ethiopia). The audit however revealed several instances where R&R passes were used for travel to places outside the mission area. A few examples are given below:

**Table 5: Cases of address for rest and recuperation outside Mission area**

No	ID Number	R&R date	Leave address given on R&R form	Remarks
1.	SOMIL 19927	19/04/04 to 21/04/04	Pune, India	--
2.	MIL-17586	10/04/04 to 21/04/04	London, Great Britain	Also claimed 4*3 days (12 days) and thus crossed the entitlement of 2*3 days (6 days) in a 6- month period
3.	SOMIL 19899	30/04/04 to 3/05/04	Moloney Street, Lagos, Nigeria	--
4.	SOMIL 17458	11/02/04 to 13/02/04	Originally shown as Bloemfontein, South Africa.	Amended to Addis Ababa
5.	SOMIL -19979	18/10/04 to 20/10/04	Mikkeli, Finland	--

15. A scrutiny of R&R passes showed an unusually high degree of travel to/from Addis Ababa. OIOS attempted to correlate some of the regular leave applications with the R&R applications and it emerged that some personnel applied for R&R in Addis Ababa for periods immediately prior to/following their regular leave period. A scrutiny of the passports of some such individuals showed that they were not present in the mission area during the period claimed as R&R and were in fact on vacation in their home countries. While this not only amounts to an abuse of the R&R provisions, it has also resulted in officers being sanctioned abnormally long leave periods, sometimes as much as two months out of a twelve month tour of duty. Such

persons are also included in the Food Rations list as they are shown as being in the mission area and as such this also leads to excess requisitioning of rations. Some examples are given below:

**Table 6: Cases of rest and recuperation outside the Mission area**

No	ID No.	Leave and R&R taken from	Place where R&R was shown as taken	Period of leave sanctioned	Remarks
1.	SOMIL 19911	Leave from 29/04/04 to 6/06/04 R&R from 7-9 June, 10 to 14 June and 15-18 June 2004	Addis Ababa SOC  SOC	48 days  The official was however actually on leave for 58 days	His passport shows that he exited Asmara on 27/4/04 (Tuesday) and entered Kenya on 28/4/04. (Wednesday). The return stamp shows exit from Kenya on 23/6/04 (Wednesday) and entry into Asmara on 23/6/2004. There is no stamp for entry or exit into Addis Ababa for that period. The Passenger Manifest for 27/04/04 does not list his name.  The official also applied for R&R from 15/6/04 to 18/6/04, which is 4 days at a stretch but this was still approved.
2.	SOMIL 19906	Leave from 23/6/04 to 10/8/04 R&R from 11-13/8, 14-16/8 17-19/8 and 20-22/8/04	Addis Ababa	61 days	The official was in Bangladesh throughout the period of leave.
3.	SOMIL-19925	Leave from 7/5/04 to 18/6/04 R&R from 22/6 to 24/6/04, 25/6/04 to 29/6/04 and 30/6/04 to 2/7/04	Addis Ababa	57 days	The passport shows that the official was in UAE throughout the period of leave and entered Addis Ababa only on 4/7/04..
4.	SOMIL 22906	R&R from 16 /10 to 21/10/04 Leave from 22/10 to 16/11/04	Addis Ababa	32 days	Manifested in MOP of 15/10/04 (Friday). Passport shows entry stamp in Mumbai on 16/10/04 and departure from Mumbai on 16/11/04
5.	SOMIL 19932	Leave from 14/9/04 to 30/09/04 R&R from 1/10/04 TO 8/10/04	E-mail address and tel. No given; R&R shown as CIMIC office, Asmara	25 days	Passport shows that he was actually in Kenya throughout the period of absence.
6.	SOMIL 19926	Leave from 10/9/04 to 19/9/04 R&R from 20/9/04 to 1/10/04	Malaysia  Addis Ababa	22 days	Passenger manifest shows that he left for Addis on 10/9/04 . The return flight was for 3/10/04.
7.	SOMIL 22901	R&R from 25/10/04 to 28/10/04	Addis Ababa	30 days	Passenger Manifest shows that he departed for Addis Ababa on 22/10/04 (Friday). Passport shows entry into Mumbai on 23/10/04

		Leave from 29/10/04 to 21/11/04 R&R from 22/11/04 to 23/11/04			and departure from Mumbai on 23/11/04 and arrival in Addis on 23/11/04.  Also applied for R&R from 25/10/04 to 28/10/04, which is a period of 4 days but R&R was still approved.
8.	MIL 17586	R&R taken in four consecutive spells from 10-21/4/04	London, Great Britain	12 days	R&R form showed leave address as London, Great Britain and yet this was approved.
9.	SOMIL 19927	Leave from 26/3/04 to 18/4/04 R&R from 19/4 to 21/4/04	Pune, India	27 days	Passport shows departure from Addis on 26/3/04 and entry into Mumbai on 27/3/04. The departure from Mumbai is on 20/4/04 and entry into Addis Ababa on 20/4/04. Exit from Addis was on 22/4/04. (Thursday).

16. Instances of R&R taken in continuation of leave are given below but the concerned persons did not produce their passports for scrutiny:

**Table 7: Cases of R&R outside Mission area but passports not produced for audit scrutiny**

No.	ID No	Leave/ R&R from /to	Leave/ R&R from /to	Place of R&R
1.	SOMIL 19943	27/10 to 17/11 2004	R&R from 18/11 to 29/11 2004	Addis Ababa
2.	SOMIL 22897	Leave from 21 /10 to 31/10/04	R&R from 1/11 to 3/11/04	Fincamp, Asmara
3.	SOMIL 22900	R&R from 16 to 21/10/04	Leave from 22/10 to 16/11/04	Addis Ababa
4.	SOMIL 19979	Leave from 7/10 to 17/10/04	R&R from 18/10 to 20/10/04	Addis Ababa
5.	SOMIL 19991	R&R from 4/11 to 9/11/04	Leave from 10/11 to 17/11/04	Finland

17. In some cases, OIOS found that although the officers were deputed to the Mission for six months, they took leave in excess of the admissible period. For example, MIL-19969 took R&R from 2 to 4 August 2004 and leave from 5 to 23 August 2004. He again took R&R from 14 to 16 September 2004 and leave from 17 to 20 September 2004. In both cases, the place of R&R was shown as Massawa and the place of leave as Madrid. However, the Leave Welfare Allowance payment certified by G1 Branch shows him as having taken leave from 17 September to 28 September 2004.

18. The purpose of R&R is to offset the long duty hours of the UNMEE Forces, sometimes spent in hazardous environments. SOP 408.9 states that each member will be granted two 72-hour R&R passes during a six-month period which will not exceed three calendar days in length, including travel time. The logical interpretation of this provision would be that the R&R leave should not be clubbed together as this would defeat the purpose for which R&R leave was introduced. However, audit observed several cases where the Staff officers submitted separate R&R forms for the maximum period available (i.e. 12 days) on the same date and these were

sanctioned by the approving officer. In some cases R&R leave was applied for a period of five days/four days at a stretch, and yet these cases were approved.

19. OIOS noted that the Indian and the Jordanian contingents did not avail themselves of R&R at all during the period under review. Interviews conducted with the Jordanian contingent revealed that they were not aware of R&R provisions. In fact, no R&R leave application forms were available with the Jordanian contingent.

#### Unauthorized absence from the mission area

20. A test check of the passenger manifests for the rotation flights for the Jordanian and Indian contingents in July and August 2004 showed that nine non-contingent personnel were also accommodated on these flights to their home countries as stand-by passengers. Some of these passengers were again booked on subsequent rotation flights bringing troops to the mission area. A crosscheck of these names with the leave applications showed that leave applications were not filed for these trips and hence the passengers remained on unauthorized absence for these periods. Some of the leave applications filed subsequent to such trips showed the "Leave already taken" column as nil.

#### **Recommendations 2 – 5**

OIOS recommends that the UNMEE Force Commander ensure that:

- i. R&R leave is sanctioned strictly in accordance with the provisions of the SOP (AP2004/624/08/002);
- ii. All military contingent personnel and Headquarters Staff Officers, after returning from leave, affix copies of the relevant pages of the passport showing the dates of departure from and return to the mission area (AP2004/624/08/003); and
- iii. The G1 Personnel Branch review all cases of unauthorized leave and forward the cases to Finance Branch for recovery of the daily allowance payments for the period of unauthorized absence (AP2004/624/08/004).

OIOS also recommends that the UNMEE Administration request DPKO to include a provision in future memoranda of understanding with troop contributing countries specifying that daily allowances and troop cost would not be paid in cases where contingent members stay away from the mission area without authorized leave (AP2004/624/08/005).

21. *UNMEE accepted recommendation 2 and stated that additional measures like opening of the R&R register and checking of passports where necessary, have been instituted in order to ensure that R&R is availed as per the provisions of the SOP. Based on the explanations provided by UNMEE, OIOS has closed recommendation 2.*

22. *UNMEE did not accept recommendation 3 but stated that with effect from 01 January 2005, separate leave and R&R registers have been opened in the G1 Personnel Cell wherein staff officers are signing out/in while proceeding/returning from leave/R&R. The passports will be checked where necessary, to ascertain the dates of departure/return from/to mission area. Although UNMEE did not accept the recommendation, OIOS is satisfied with the alternative measures instituted by the Mission. Recommendation 3 has therefore been withdrawn.*

23. *UNMEE did not accept recommendation 4, stating that the persons concerned have already left the mission on completion of their tour of duty and therefore it was not feasible to effect any recovery. Furthermore, adequate measures have been taken to ensure that such cases do not recur. Fresh cases if any will be forwarded to Finance Branch to effect recoveries. Based on the comments provided by UNMEE, OIOS has withdrawn recommendation 4.*

24. *UNMEE Administration has referred recommendation 5 to DPKO for response. OIOS will keep recommendation 5 open until DPKO provides response.*

#### Abuse of travel time

25. OIOS conducted an audit in 2001 and recommended that UNMEE's leave policy directive for Forces personnel, which granted up to 4 days of travel time not counted against leave, be immediately reviewed by DPKO. Following this, DPKO concurred with OIOS that the four days' travelling time between the place of duty and the place of leave should be counted against the member's leave entitlement in compliance with Section 53 of the Guidelines on Standard operating Procedures for Peacekeeping Operations. Accordingly, DPKO instructed UNMEE to amend Section 408.5 of its SOP to correctly reflect the Organization's leave policy.

26. Based on this, the Force Leave SOP was amended and the provision of travel days was removed. However subsequently, the Force Commander issued a directive in June 2002 whereby the Force Members were authorized 4 travel days, which would not be counted against leave entitlements. Again, in September 2002, the Force Commander reduced this to two travel days for each six-month tour of duty. OIOS noted that the Jordanian contingent, which is deployed for a period of six months, was availing of four days of travel time. Furthermore, the contingent members were also permitted to avail of leave called "welfare leave" in conjunction with the normal leave and two days on account of travel were also sanctioned this type of leave. There is no leave called "welfare leave" in the SOP. This has resulted in contingent members enjoying up to 6 days of travel time against the permitted norm of 2 days.

#### **Recommendation 6**

OIOS recommends that the UNMEE Force Commander ensure that all contingent members fully comply with the

provisions regarding travel time in the SOP keeping in accordance with DPKO instructions (AP2004/624/08/006).

27. *UNMEE accepted recommendation 6 and explained that fresh instructions have been issued to reiterate strict compliance with the SOP.* Based on the action taken by UNMEE, OIOS has closed recommendation 6.

#### Non-maintenance of attendance records for Force HQ Staff Officers

28. In order to check the presence/absence of staff, OIOS requisitioned the attendance records from Personnel Branch, but was informed that attendance records of Force headquarters Staff Officers are not maintained. In the absence of this crucial information, it is unclear how the monitoring of daily attendance and the return of staff from leave was being done. Audit scrutiny revealed that certain Force Headquarters staff were on leave for periods in excess of the sanctioned leave. However, in the absence of attendance records, there was no monitoring mechanism to watch the movement of the Staff Officers.

#### **Recommendation 7**

OIOS recommends that the UNMEE Force Commander ensure that necessary control procedures are instituted to provide effective oversight of Military Staff Officers' leave and attendance and ensure that their attendance is accurately recorded (AP2004/624/08/007).

29. *UNMEE accepted recommendation 7 and stated that with effect from 1 January 2005, additional measures have been adopted to implement the recommendation.* Based on the action taken by UNMEE, OIOS has closed recommendation 7.

#### Absence of audit trail

30. In order to verify the troop strengths for the periods from the effective dates of the MOUs to the dates on which the MOUs were actually signed, OIOS requisitioned the OPPBA reports for the period November 2000 to December 2002. The G1 Cell however informed us that neither electronic copies nor hard copies of these reports were maintained for 2000, as a result of which, OIOS was unable to check this important information. Electronic copies were also not available for period 2001-02. Important reports such as those on troop rotations were sent to the personal Lotus Notes e-mail addresses of the incumbent Chief of G1 Cell and back-ups/printouts of these reports were not kept, as a result of which, after the departure of the particular individual, all E-mails received on his Lotus Notes were deleted, leading to permanent loss of data. The information was also not available with the IT Section. OIOS also observed that the leave records, attendance records, etc of the units are taken away by the units upon their departure from the mission area and no copies of these are retained by UNMEE.

## Recommendations 8 and 9

OIOS recommends that the UNMEE Force Commander ensure that:

- i. Electronic records of troop rotation details, daily allowance payments and contingent leave and attendance records are maintained in G1 Cell in accordance with Financial Rule 106.11 of the United Nations (AP2004/624/08/008); and
- ii. All outgoing contingents are asked to forward back-up copies of attendance and leave records and returns to G1 Cell prior to their departure (AP2004/624/08/009).

31. *UNMEE accepted recommendation 8 and clarified that maintenance of leave and attendance records are already in place.* Based on the explanation provided by UNMEE, OIOS has closed recommendation 8.

32. *UNMEE did not accept recommendation 9 but stated that instructions have been issued to all contingents to handover the records of the last one rotation of troop to the incoming contingent.* Although the Mission did not expressly accept the recommendation, OIOS is satisfied that corrective action has been taken. Accordingly, recommendation 9 has been withdrawn.

### Fictitious depiction of leave within mission area

33. A check of the Daily Reports for the period July to December 2004 of the Jordanian and the Indian contingents showed that not a single case of R&R leave was reported by these contingents during this period. On the other hand, a large number of troops were shown as having gone on leave in batches within the mission area from October 2004 onwards. When OIOS called for details regarding leave applications, MOP forms, the place in the mission area where the trips were carried out and the mode of travel utilized, both contingents reported that the leave was actually merely shown on paper and not a single contingent member had actually gone on leave.

34. The contingents stated that leave was shown in batches as per the precedence intimated to the contingent units by the previous contingents so as to claim the welfare leave payments. Welfare leave payments are made at the rate of \$10.50 per day per UNMEE Force member, for a maximum of seven days, for a six-month tour of duty. The payment may be advanced after a period of three months has elapsed and upon certification that the member will in fact be serving a full six-month period. As this is the only condition prescribed for payment of welfare leave allowance, the reasons for showing leave merely on paper is not understood. The implication is that the daily troop strength report does not reflect the actual position on the ground.

### Recommendation 10

OIOS recommends that the UNMEE Force Commander ensure that the Daily Troop Strength Report depicts the actual position of troops on the ground (AP2004/624/08/010).

35. *UNMEE accepted recommendation 10 and stated that the recommendation is already being implemented.* Based on the Mission's response, OIOS has closed recommendation 10.

### C. Troop days lost

Troop-days lost was high in the Jordanian contingent

36. A review of the hospitalization cases reported in the Daily Troop Strength Reports of the Jordanian, Kenyan and Indian contingents for the months of July-October 2003 and July-October 2004 reflected the following position:

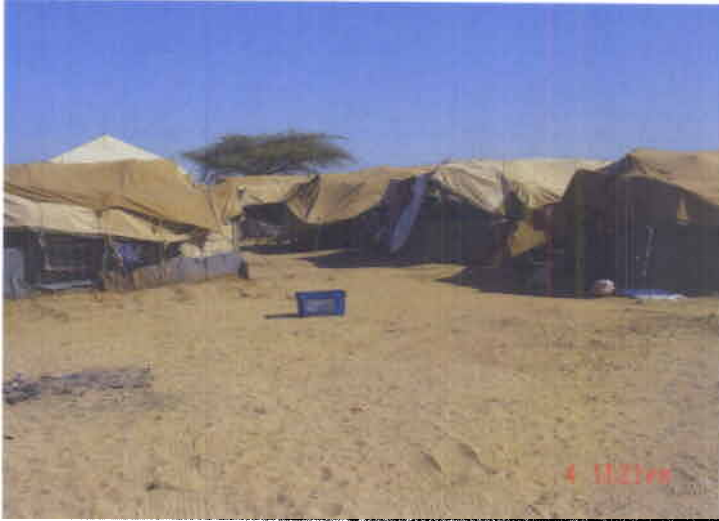
**Table 8: Monthly number of hospitalization cases among the contingents**

Year/month	JORDAN		INDIA		KENYA	
	FHQ	UNIT	FHQ	UNIT	FHQ	UNIT
<b>2004</b>						
July	12	22	0	2	0	0
August	5	110	0	0	0	0
September	0	122	0	19	0	0
October	0	127	0	32	0	52
<b>Total</b>	<b>17</b>	<b>381</b>	<b>0</b>	<b>53</b>	<b>0</b>	<b>52</b>
<b>2003</b>						
July	0	10	0	4	0	8
August	0	6	0	3	0	21
September	0	23	0	15	0	34
October	0	30	0	25	0	10
<b>Total</b>	<b>0</b>	<b>69</b>	<b>0</b>	<b>47</b>	<b>0</b>	<b>73</b>

37. From the above figures, it can be seen that the highest number of hospitalization cases are almost always reported from the Jordanian contingent. These figures pertain only to Level II hospitalization cases that are treated at Asmara and the actual number of cases is higher as the cases treated at Level I hospital in Barentu are not required to be reported in the Daily Troop Strength Report. For the period reviewed from July – October 2003, 189 troop days were lost while for the period July – October 2004, 503 troop days were lost.

38. A possible reason for this was stated to be the unavailability of proper accommodation as the Jordanian contingent are housed in tents rather than in hard-wall accommodation, and the harsh climatic conditions in Sector West where the Jordanian battalion is stationed (see Figure 1).





**Figure 1: State of accommodation for Jordanian contingent**

According to the COE Manual Edition 2002 (paragraph 30, Annex B to Chapter 3), when the UN is unable to provide hard wall accommodation for a contingent after six months in tents, the troop-contributor will be entitled to receive reimbursement at both the tentage and accommodation self-sustainment rates. However, after the six months in tents, the Jordanian Battalion decided to continue with their own tentage. Further to this in a communication dated 26 April 2002 from DPKO to UNMEE, it was stated that Jordanian Government had made provisions to replace worn out tents and they preferred to continue their own tentage.

39. For this arrangement they were reimbursed \$57,514 per month since July 2001. For the last three years they have been reimbursed \$2 million in respect of tentage and accommodation entitlement. In a communication dated 15 January 2004, the Jordanian Government officially requested hard wall accommodation for its contingent with the reason: “due to the weather condition in the mission area the tents became not suitable”. In fact, this weather condition existed all along. Accordingly, the Mission commenced appropriate action in November 2004 to provide hard wall accommodation to the Jordanian contingent. It is expected to be completed by April 2005.

### **Recommendation 11**

OIOS recommends that the UNMEE Force Commander institute a mechanism for periodical inspection and reporting on the living conditions of troops in the sectors to prevent abnormally high loss of troop days due to health reasons (AP2004/624/08/011).

40. *UNMEE accepted recommendation 11 and stated that the Health Cell carries out inspections periodically. Hard wall accommodation for Sector West is also being constructed. Based on the Mission’s response, OIOS has closed recommendation 11.*

## **D. Lengthy overlap period during troop rotation**

### Long overlap of Kenyan and Finnish Guard/Administrative Company

41. DPKO has not laid down any guidelines regarding the timeframe by which the rotation of contingent personnel should be completed. In the absence of such guidelines, there may be situations where the period of overlap during troop rotation is unduly high which will result in a large cost to the Organization in terms of expenses on personnel and rations.

42. The Kenyan Guard and Administrative Company arrived at UNMEE on 24 November 2004 while the Finnish Guard and Administrative Company personnel was repatriated on 14 December 2004. Thus for a period of 20 days there was a strength of two Guard and Administrative Companies in the mission area resulting in an additional cost to the Mission. In a communication dated 26 November 2004 from UNMEE Administration to DPKO, it was stated that due to such lengthy overlapping period, additional MOU related expenses will be \$200,869 comprising of: personnel - \$162,020, self-sustainment - \$19,924 and food rations - \$18,925. The Kenyan contingent is the fifth contingent deployed in UNMEE as Guard and Administrative Company. The communication also stated that previously during replacement of one TCC by another one, the overlapping period had not been more than 1-2 days.

### **Recommendation 12**

OIOS recommends that the UNMEE Force Commander determine from DPKO a reasonable period of overlap during rotations and plan repatriations accordingly to minimize costs to the Organization (AP2004/624/08/012).

43. *UNMEE did not accept recommendation 12 and explained that the Force HQ gives its recommendations to DPKO on the period of overlap keeping the operational necessity in view. The decision given by the DPKO is then implemented during rotations. Based on the explanations provided by UNMEE, OIOS has withdrawn recommendation 12.*

## **VI. ACKNOWLEDGEMENT**

44. We wish to express our appreciation to the Management and staff of UNMEE for the assistance and cooperation extended to the auditors during this assignment.

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