

United Nations

INTEROFFICE MEMORANDUM



Nations Unies

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION I
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Alan Doss,
A: Special Representative of the Secretary-General
UNMIL

DATE: 25 January 2006

REFERENCE: AUD-7-5:75(⁰⁰⁰⁴³ /06)

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

P. Azarias

SUBJECT: **OIOS Audit No. AP2005/626/07: UNMIL DDRR Programme**

OBJET:

1. I am pleased to present the final report on the above-mentioned review, which was conducted during the period January to May 2005.
2. We note from your response to the draft report that UNMIL has generally accepted most of the recommendations. Based on the response, we are pleased to inform you that we have closed recommendations 6, 9, 13, 15 and 17 in the OIOS recommendations database, and recommendations 2, 7, 11 and 12 have been withdrawn. In order for us to close the remaining recommendations (i.e., 1, 3, 4, 5, 8, 10, 14 and 16), we request that you provide us with the additional information as discussed in the text of the report and a time schedule for their implementation. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 3, 4, 13, 14 and 16), in its annual report to the General Assembly and semi-annual report to the Secretary-General.
3. IAD 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 UNMIL for the assistance and cooperation provided to the auditors in connection with this audit assignment.

Copy to: Mr. Jean-Marie Guehenno, Under-Secretary-General for Peacekeeping Operations
Mr. Philip Cooper, Director, ASD/DPKO
Mr. Ronnie Stokes, Director of Administration, UNMIL
UN Board of Auditors
Programme Officer, OIOS
Mr. Prances Sooja, Chief Resident Auditor, UNMIL

Office of Internal Oversight Services

Internal Audit Division I



Audit of the UNMIL Disarmament, Demobilization, Reintegration and Rehabilitation (DDRR) Programme

Audit no: AP2005/626/07
Report date: 25 January 2006
Audit team: Juanita Villarosa, Auditor-in-Charge
Lianett Diaz, Auditor

EXECUTIVE SUMMARY

OIOS Audit of the UNMIL DDRR Programme (Assignment No. AP2005/626/07)

OIOS conducted a review of the Mission's Disarmament, Demobilization, Reintegration and Rehabilitation programme (DDRR) during January to May 2005. The main objectives of the review were to determine the efficiency, economy and effectiveness of the programme, particularly the disarmament and demobilization activities. Lessons learned were also identified so that improvements can be made towards the successful implementation of the last component of the DDRR Programme which is reintegration and rehabilitation.

Overall, the Mission successfully implemented the disarmament and demobilization activities and its objectives were met. The security phases for Monrovia and other counties that were more prone to civil unrest have been reduced. However, there are incidents of unrest still being reported involving ex-combatants who expect more help from the Programme. Ex-combatants who were surveyed also believe that there are still weapons and arms which have not been surrendered, a fact which was confirmed by a Joint Mission Analysis Cell (JMAC) report.

The lack of reliable baseline figures on the number of ex-combatants and the estimated number of arms in the country for collection did not make it possible for OIOS to use these indicators to evaluate the efficiency of disarmament activities. As such, efficiency had to be evaluated based on management projections versus reported accomplishments. Joint Implementation Unit (JIU) reported that as of 16 January 2005 a total of 101,495 ex-combatants were demobilized. Efficiency-wise, 98% of the ex-combatants were ready to be reintegrated into civilian society after having gone through a demobilization process and having received reinsertion allowances. The results of the OIOS' interviews with 160 ex-combatants (men, women and children) from various counties showed that the ex-combatants were highly satisfied with the food, water and sanitation facilities provided to them.

Although survey respondents believe that the demobilization activities have been helpful through the amenities provided to them while they were at the cantonment sites, 60% believed that demobilization has not prepared them for civilian life. This is supported by the fact that 88% of the respondents are still unemployed. However, disarmament and demobilization was not a vehicle for economic recovery or job creation for ex-combatants. The survey also showed that 62% of child respondents believe that the reinsertion allowance (transitional safety net allowance of \$300) was a payment for the weapons and ammunitions handed to them. Only 12% of adult respondents and 26% of child respondents used the allowances received for business activities.

There were numerous operational problems and setbacks, mainly due to lack of a reliable target for the number of programme beneficiaries. Originally, the programme was intended only for 38,000 beneficiaries; however, the number ballooned to 103,000. Failure to monitor and evaluate programme performance before moving to the next phase, and inadequate control over programme assets and payments of transitional safety allowances were among other problems.

The programme is now in the reintegration and rehabilitation phase, which is the last phase and needs to make certain improvements in control over funds, monitoring and evaluation, and coordination with the UNDP, government counterparts and especially with ex-combatants – the people whom the programme intends to serve.

TABLE OF CONTENTS

Chapter		Paragraphs
I.	INTRODUCTION	1 – 5
II.	AUDIT OBJECTIVES	6
III.	AUDIT SCOPE AND METHODOLOGY	7 – 8
IV.	OVERALL ASSESSMENT	9 - 10
V.	AUDIT FINDINGS AND RECOMMENDATIONS	
	A. The Operational set-up of the DDRR programme	11 - 16
	B. Evaluating the performance of disarmament and demobilization/reinsertion components of the DDRR programme	17 - 55
	C. Monitoring and evaluation activities	56 – 60
	D. Funds Management	61 - 74
	E. Transitional Safety Net Allowances	75 - 82
	F. Facilities Management	83 - 88
VI.	ACKNOWLEDGMENT	89
	ANNEX I: Survey Results	

SAA	Small Arms Ammunitions
SRSB	Special Representative of the Secretary-General (UN)
TCC	Technical Coordinating Committee
TSA	Transitional Safety Allowance
UNCT	UN Country Team
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIFEM	United Nations Development Fund for Women
UNMIL	United Nations Mission in Liberia
UNMILOBs	United Nations Military Observers
UNV	United Nations Volunteers
USAID	United States Agency for International Development
UXO	Unexploded Ordnance
WFP	World Food Programme
WHO	World Health Organization
XC	Ex-combatant

I. INTRODUCTION

1. OIOS conducted a review of the Disarmament, Demobilization, Reintegration and Rehabilitation Programme (DDRR) as implemented by the United Nations Mission in Liberia (UNMIL) to gauge efficiency, economy and effectiveness of the programme excluding its reintegration and rehabilitation component which is still being pursued. Lessons learned from activities and decisions made were also identified so that improvements can be made towards the efficient and effective implementation of the remaining reintegration and rehabilitation activities. The audit was conducted in accordance with the general and specific standards for the professional practice of internal auditing in the United Nations

2. UNMIL was established by Security Council Resolution 1509 of 19 September 2003 with a one-year mandate, which was later extended to 19 September 2005 by Security Council Resolution 1561 of 17 September 2004. One of its earliest mandates was to support the implementation of the Ceasefire Agreement which required UNMIL to perform the following functions related to the DDRR:

- Assist in the development of cantonment sites and provide security at these sites;
- Observe and monitor disengagement and cantonment of military forces of all the parties;
- Support the work of the Joint Monitoring Committee(JMC);
- Develop, as soon as possible, preferably within 30 days of the adoption of the Resolution, in cooperation with other international financial and funding agencies and the Joint Monitoring agencies a DDRR programme for all armed parties with particular attention to the special needs of child combatants and women and addressing the inclusion on non-Liberian combatants;
- Carry out voluntary disarmament and collect/destroy weapons and ammunitions as part of an organized DDRR programme;
- Liaise with the JMC and advice on the implementation of its function under the Comprehensive Peace Agreement and the ceasefire agreement.

3. On 19 October 2003, an action plan was drafted by a task force composed of key stakeholders from the UNMIL, UNDP, UNHCR, WHO, WFP, UN Development Fund for Women, USAID, World Bank and an international NGO, the World Vision. UNMIL attempted to implement the DDRR Programme in accordance with the plan's established timelines in November 2003. However, disarmament activities had to be suspended in December 2003, because of riots by former government soldiers and militias at the cantonment site in Camp Scheffelin. A very high number of combatants presented themselves for disarmament and overwhelmed the facilities. There was also misunderstanding among the combatants about the benefits to be received from the programme. The disarmament and the subsequent demobilization activities resumed in January 2004 and officially ended in October 2004.

4. The DDRR Programme funds total \$86.7 million of which \$58.7 million was budgeted out of the UNMIL regular allotment from DPKO and \$28 million was collected and administered by the UNDP as a trust fund. The UNDP administered trust fund was not covered in this audit.

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

II. AUDIT OBJECTIVES

6. The major objectives of the audit were to:

- a. Determine whether DDRR Programme objectives were pursued effectively, efficiently and economically;
- b. Establish lessons learned from the disarmament, demobilization and reinsertion activities and recommend improvements which can be adopted towards a more efficient, economical and effective reintegration and rehabilitation program for ex-combatants.

III. AUDIT SCOPE AND METHODOLOGY

7. The scope of this audit covered the first two components of the DDRR programme, namely disarmament and demobilization activities effective October 2003 to April 2005. At the effectiveness level, on-site interviews with ex-combatants were conducted to establish beneficiary satisfaction and to get their views on how best the programme could serve them. This was supplemented by interviews with officials of other UN agencies and the National Commission for DDRR (NCDDRR), representing the National Transitional Government of Liberia and examination of documents and collation of media accounts related to the DDRR.

8. At the economy and efficiency levels, interviews were conducted and documents maintained by both the UNMIL and the UNDP Joint Implementation Unit were examined to establish how the programme was pursued. Weapons due for destruction were examined and information was also sought from the United Nations Military Observers (UNMILOBs) on their participation.

IV. OVERALL ASSESSMENT

9. Overall, the Mission successfully implemented the DDRR activities and its objectives were met. The security phases for Monrovia and other counties more prone to civil unrest have been reduced. However, there are still reports on serious incidents of unrest instigated by ex-combatants. Numerous operational problems and setbacks were noted, mainly due to the failure of the programme to set a reliable target for the number of program beneficiaries it intended to serve. Originally, the programme was intended only for 38,000 beneficiaries; however, the number ballooned to 103,000. Problems relating to the operational setup caused difficulties in synchronization and coordination of efforts exerted by various entities involved. Failure to monitor and evaluate program accomplishments and performance before moving on to the next phase; failure to properly control payments of the transitional safety allowances and to account for the DDRR Programme assets were among other problems.

10. Feedback received from a number of ex-combatants interviewed and surveyed varied, but overall, they believe there is now peace in Liberia. However, they also believe that the Program was unable to help them with regard to employment. This is supported by the fact that

88% of the respondents are unemployed. However, OIOS takes cognizant of the fact that disarmament and demobilization was not a vehicle for economic recovery or job creation for the ex-combatants. The program which is now in its last phase, reintegration and rehabilitation, needs to make certain improvements in a number of aspects: organization, funds control, monitoring and evaluation, coordination with the UNDP, the government counterparts and especially with the ex-combatants, the people that the programme intended to serve in the first place. The Program proponents have voiced concern about the lack of funds to pursue the reintegration efforts for 103,000 ex-combatants. However, the focus should be on what the Programme can, with the available funds, provide the ex-combatants that are mostly in need of assistance.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. The operational set-up of the DDDR Programme

The Structure of the DDDR Programme is complex and responsibilities were not clearly defined

11. The DDDR Programme has a very complex operational structure to ensure that decisions on DDDR matters are not taken in isolation of other stakeholders: UNMIL and the other UN agencies, the government, international funding institutions, non-government organizations, and the ex-combatants.

12. Despite the complexity of the structure, there was one serious oversight; none of the sections were made responsible for gauging what the Programme has achieved and what improvements could be done to keep it on track. The voluminous documents gathered from the Joint Implementation Unit (JIU), UNDP, the Office of the SRSG, the NCDDRR Office of the Executive Director and the UNMIL DDDR Unit revealed that several reports and communications were actually prepared on the same issues. This indicated a lack of adequate coordination within the UN family resulting in wasted efforts and some animosity including the serious attempts of local counterparts to be given more say in DDDR matters.

13. Based on the Programme framework, as well as various UNDP documents on the Joint Implementation Unit, the following responsibilities were defined:

a. The National Commission for the DDDR (NCDDRR) is the policy making arm of the programme. It is chaired by the Chairman of the National Transitional Government of Liberia and co-chaired by the SRSG for UNMIL. The Commission membership is composed of representatives from the African Union, Economic Community of West African States (ECOWAS), ex-combatant groups comprising of members from Government of Liberia (GOL), Liberians United for Democracy (LURD), and Movement for Democracy in Liberia (MODEL), UNMIL, the National Transitional Government of Liberia, relevant agencies and the International Contact Group on Liberia (ICGL).

b. The Joint Implementation Unit (JIU) directly under the Deputy SRSG for the Rule of Law and later the Deputy SRSG for Humanitarian Coordination is the implementing arm of the program. A Program and Policy Advisor was tasked to

supervise five DDDR offices in Monrovia and other counties which performed the following related activities:

- Disarmament and demobilization components undertaken by UNMIL;
- Information and Sensitization undertaken by the United Nations Office of the Coordination of Humanitarian Affairs (OCHA);
- Monitoring and Evaluation done by the UNDP;
- Rehabilitation and Reintegration done by the UNDP.

c. The Technical Coordinating Committee (TCC) was composed of representatives from various UN agencies involved in the DDDR (NCDDRR, UNICEF, EC, DFID, UNMIL, WFP and USAID). It will, among other duties, pre-select and pre-qualify the project proposals submitted by potential implementing partners.

d. An independent unit outside of the JIU, the UNDP Direct Execution (DEX) Unit, which reports directly to the UNDP Country Director, is responsible for the financial management, contract management, disbursement, procurement, internal audit and control, operations support services and reporting of the DDDR Trust Fund.

e. The Project Approval Committee (PAC) is to review and approve projects submitted by the potential implementing partners proposed for funding by the JIU and the DEX. The PAC is composed of the EC, USAID, UNMIL, UNICEF, WFP, UNDP and the DEX. UNDP Country Director chairs the PAC with the NTGL/NCDDRR Executive Director as co-chair.

14. The structure was complicated by other internal structures and modifications which made programme implementation unwieldy and fragmented:

- An interoffice memorandum dated 13 April 2004 showed that a DDDR Unit for UNMIL was created and headed by a Chief of the DDDR Unit and the JIU Program and Policy Advisor, was identified as the OIC, Operations/database/JIU Liaison. Subsequently, DDDR structure revised on 26 April 2004 showed one unit directly under DSRSG for Operations, while the other unit was under DSRSG for Humanitarian Coordination. One of the unit's chiefs would mainly supervise the disarmament activities, Joint Operations Centre (JOC) and the military disarmament and demobilization sections, while the other would supervise demobilization, information and sensitization, monitoring and evaluation and the reintegration and rehabilitation components. The JIU support units are to support the activities of the two units. It was not clear whether any or all of these set-ups were implemented and when.
- UNMIL-implemented Disarmament and Demobilization activities which were funded outside of the UNDP administered DDDR Trust Fund and as such was managed by UNMIL Administration. The activities also involved UNMIL officials outside of the JIU who were assigned responsibility for the administration and logistics of requirements in the cantonment sites. This gave credence to the impression that the DD and RR elements are split. While the SRSRG clarified that this is not true in his letter to the European Commission (EC) dated 24 June 2004,

his explanation further added to the confusion. He noted that: “The Disarmament and Demobilization and Reintegration and Rehabilitation elements of the DDRR Programme are not split as there is only one DDRR Section operating in Liberia.”

- Within the NCDDRR, the NTGL Coordination Structure was created to coordinate the participation of the various factions in support of all DDRR phases. UNDP in its letter to the SRSG questioned the seeming inconsistency in intent of UNMIL as far as the structure is concerned, and clarification was sought on the institutional relationship and focal point of assistance to the NTGL coordination structure.
- In addition to the NCDDRR, the Results Focus Traditional Framework (RFTF) document which came out of the 6 February 2004 Liberian Reconstruction Conference in New York called for the creation of a Monrovia-based, government led committee for the implementation of the reconstruction fund and to conduct periodic donor consultations. The RFTF Implementation and Monitoring Committee and its technical level organs, the RFTF Working Committees (RWC) were convened on 25 March 2004. The JIU of the DDRR was supposed to serve as the RWC for the DDRR. It was noted though that in a letter of the SRSG to the Chairman of NTGL, he expressed his surprise that the Chairmanship of the RWC was assigned to the Executive Director of the NTGL Coordination Structure, instead of the UN DSRSG for Humanitarian Coordination. He further noted that “One could question the effectiveness of having two bodies conducting matters in relations to the DDRR. In my mind, the NCDDRR should be the sole policy-making body on the subject in order to avoid confusion and duplication.”

15. Involvement of numerous offices in DDRR activities made it difficult to pinpoint responsibilities. For instance, monitoring that should have been done by the JIU’s Monitoring and Evaluation Section was done by the UNMIL DDRR Unit and the Office of the SRSG. Sensitization and information dissemination that were supposed to be done by the OCHA was done by the UNMIL. Moreover, in the course of the interviews conducted, frictions between UNDP and UNMIL during certain periods as well as the NCDDRR Office of the Executive Director and UNDP and UNMIL became apparent. This was ironical considering that these agencies claimed to be working in coordination with each other. It also resulted in a serious gap between the DD activities spearheaded by UNMIL and the RR activities done by the UNDP; affecting the continuity of service rendered to ex-combatants.

Recommendation 1

OIOS recommends that UNMIL Management should ensure that the National Commission for DDRR (NCDDRR) consider revising the Programme’s structure for the RR component with the end view of simplifying it and outline clear lines of responsibility and accountability for all units to be involved in the reintegration activities (AP2005/626/07/01).

16. *UNMIL accepted recommendation 1 and stated that the Mission can only advise the National Commission on the preferred course of action as the Mission does not have an overriding authority over the Commission. A review, including that of the programme structure*

and a revision of the Reintegration Strategy, should be conducted jointly with the new government, possibly during the first half of 2006, with the involvement of the NCDDRR, UNDP and other partners. Recommendation 1 remains open pending receipt of documentation from UNMIL indicating the outcome of the review planned to be conducted during first half of 2006.

B. Evaluating the performance of disarmament and demobilization/reinsertion components of the DDRR Programme

Performance evaluation reports are not done and monitoring of the DDRR components is less than efficient

17. According to the Strategy and Implementation Framework of the Liberian Disarmament, Demobilization, Rehabilitation, and Reintegration Programme (DDRRP), the overarching objective of the DDRP is “the consolidation of peace through a comprehensive DDRR of all ex-combatants into civilian society. The immediate objective is to consolidate national security as a precondition to facilitating humanitarian assistance, restoration of civil authority, promotion of economic growth and development. Only a coordinated and well-structured programme for DDRR will assist the government in achieving these objectives.”

18. The ex-combatants have simpler definitions: disarmament means bringing “peace back to Liberia by giving up guns” and demobilization is “changing our minds from bad things”, “changing our behavior from all wicked ways”, “sending us back to school to fit in the society” and “to benefit from a trade I am going to learn”. A reinsertion allowance for them is money to “have a new life”. These comments came from 160 ex-combatants (100 adults and 60 children) from Zwedru, Tubmanburg, Monrovia, Kakata, Gbarnga, and Voinjama who were invited to join OIOS’ focused group discussions.

19. In OIOS’ opinion, the best indicator of the impact of the Programme is a satisfactory rating directly from the Programme beneficiaries. The Deputy Director for the RR Programme stated that he had not seen any evaluation report on DDRR performance.

Efficiency of the Disarmament activities

20. Efficiency of the disarmament process was initially intended to be measured in terms of the following:

- a. The number of arms and weapons collected versus the number of ex-combatants who participated in the program. The resultant ratio would be compared with the ratio of weapon versus combatant achieved in other missions. The lesser the ratio, the more efficient the disarmament programme.
- b. The number of arms and weapons collected versus the total estimated number of arms and weapons in the country at the time of the disarmament process.

- c. The number of arms and weapons collected versus the total number of combatants who should be included in the process.
- d. The number of days it will take for arms and weapons to be destroyed to give a semblance of seriousness in the disarmament process.

21. The lack of reliable baseline figures on the number of ex-combatants for inclusion in the disarmament program and the estimated number of arms in the country for collection did not make it possible for OIOS to use these indicators in evaluating the efficiency of the disarmament activities. As such, efficiency had to be evaluated on the basis of management projections versus reported accomplishments.

22. The Mission reported that the disarmament process was successful. As of 16 January 2005, the DDRR consolidated report prepared by the Joint Implementation Unit reported that:

- a. A total of 103,019 ex-combatants were disarmed. Compared with the targeted 35,000 to 38,000 ex-combatants which was later revised to 53,000, the disarmament process accomplished 94% to 170% more than the targets set.

- b. A total of 27,000 weapons, 6,153,631 rounds of small arms ammunitions and 29,794 pieces of heavy munitions and unexploded ordnance were collected, which indicated that ex-combatants would no longer be able to wage or incite civil unrests in the future because they were disarmed.

23. The figures cited cannot be considered reliable, because the targets set are not justified (they were based on unreliable figures) and even the reported accomplishments are questionable (see paragraph 23 a and b):

- (a) The Strategy and Implementation Framework estimated 38,000 combatants from the Armed Forces of Liberia (AFL), Liberians United for Reconciliation and Democracy (LURD), Movement for Democracy (MODEL) and paramilitary groups and other militias for disarmament and demobilization. The JIU Programme and Policy Advisor in his report dated 30 July 2004, to the then Deputy SRSG noted that the targets were inaccurate “due to the inability of the various factions in the Liberian conflict to provide us with accurate lists of members of their forces. (As such) the Program was unable to establish overall caseload that is expected to be disarmed and demobilized during the process.”

- (b) The number of ex-combatants disarmed reached 103,019 because of the looseness and the inconsistent application of the criteria set for accepting entrants to the Program.

24. The eligibility criteria for the program are such that every combatant must:

- (a) Demonstrate participation as an adult combatant member of one of the fighting forces at the time of the signing of the Accra Peace agreement; or

- (b) Be an under aged combatant, accompanying minor, unaccompanied minor or any other participant under the age of 18 or female, presenting with any of the fighting forces; or
- (c) Present acceptable proof of participation in the armed conflict as a member of at least one of the fighting forces which includes: a weapon presented by each combatant or a group comprised of up to five combatants with a group weapon.

25. The screening process and the leniency in the application of the above criteria allowed individuals, who were not associated with the war, and were therefore not eligible, to enter the program as substantiated below:

a. Local NGOs and individuals were initially allowed to interfere with the screening process assigned to the UNMILOBs. The Programme and Policy Advisor noted in his July 2004 report that: “It is also clear that contrary to the specific provisions in the framework document, which assigned the responsibility for certifying entry into the program (to the MILOBs); we apparently ceded this task to few agencies that should in no way determine entry into a program financed by the UN. We run the risk of missing out genuine combatants at the end of the program, which in turn could pose significant threat to national security as well as undermine the credibility of the Program, should the current practice persist.”

On 2 August 2004, the Force Commander issued a formal clarification stating that only the MILOBs have sole responsibility for determining the eligibility of ex-combatants. The harm had been done, though; as of 25 July 2004, reported disarmed ex-combatants totaled 59,458 which already overshoot the new target of 53,000.

b. The leniency in applying the related criteria was made obvious by the fact that while 103,019 ex-combatants have gained entry to the program, only 28,314 weapons were collected (a ratio of four men to one weapon).

c. Applicants could present other proof of having been engaged in active combat like two grenades for one person allowing 70% to 80% of the adult male entrants to present only approved munitions instead of weapons. A breakdown of participation criteria with regard to munitions and weapons is shown in Table 1 below.

Table 1: Participation criteria with regard to munitions and weapons

	Approved Weapons	Qualifying number of people per weapon	Remarks
1	Rifle/pistol	1	Serviceable weapon only or no entry (no major parts missing)
2	RPG Launcher	1	
3	Light MG/Medium MG. heavy MG	2	Belt fed weapons only
4	60mm mortars	2	Tube, base plate and stand
5	81 mm mortars	3	Tube, base plate and stand

6	106/120/155 mortar/howitzer	6	
7	AA guns	4	
Approved Munitions			
1	Grenades	1 person for 2 munitions	
2	RPG (Rocket and grenade)	1 person for 1 munitions	Together or no entry (not to be handed in as separate items)
3	Smoke grenades	1 person for 4 munitions	
4	Ammunition	1 person for 150 munitions	Single or linked

d. Another lenient application of criterion pertains to women and minors allowed entry upon the representations of a faction commander. This criterion also allowed up to 22,456 women and 11,282 children to pass the screening process when the original target was only 1,000 women and 8,000 child soldiers. However, cases of individuals passed off as combatants by commanders of the warring factions have been documented by the UNMILOBs.

26. As a result of the unexpected number of individuals allowed to participate in the Programme, projects for real former combatants could not be funded adequately. In fact, the fund managers of the UNDP administered trust fund claimed that \$11.8 million of the fund was used for demobilization activities of UNMIL.

27. While the facts and issues discussed can best be considered as history, the need for reliable efficiency targets should be a learned lesson for this and other Mission Administrations and the NCDDRR. The issue of unreliable number for ex-combatants still has a bearing on the remaining component of the DDRR – reintegration and rehabilitation.

Recommendation 2

OIOS recommends that UNMIL Management should ensure that the Joint Implementation Unit's Monitoring and Evaluation Section, given the fact that 103,019 ex-combatants cannot be considered as a fair basis for planning reintegration activities, review and update the database on ex-combatants so that the NCDDRR can properly plan reintegration activities; paying particular attention to the number of ex-combatants who should be allowed to participate the Programme for which funds are still expected from donor countries (AP2005/626/07/02).

28. *UNMIL did not accept recommendation 2 to review and update the database on ex-combatants, stating that the final caseload reflects the criteria set, in particular the involvement of former faction commanders in the identification of their combatants as well as the introduction of entry with 150 rounds of small arms ammunition. NCDDRR Policy Meeting, co-chaired by NTGL Chairman and the UNMIL SRSG, with the representation of key UN Agency and donor partners, approved and endorsed the criteria. The final caseload is*

101,495 including 30,000 women and children associated with the fighting forces, as the mandate of the Security Council requested UNMIL to take into account the special needs of vulnerable groups in the implementation of the programme. Based on the additional information and clarifications provided by UNMIL, recommendation 2 has been withdrawn.

Unreliable data on the number of weapons detected and disposed of

29. Pursuant to Military Operational Procedures Order No. 002/04 ‘Destruction and disposal procedures for the DDRR Programme’, weapons and ordnance collected during the disarmament activities shall be safe kept, destroyed and disposed of as follows:

- a. Weapons handed over by ex-combatants to UNMIL military will be made safe and rendered inoperable. Ammunition will be taken from ex-combatants at pick up points and ordnance will be brought to pre-dug pits for subsequent destruction.
- b. All information on ex-combatants, ordnance and weapons submitted are to be clearly and concisely recorded on the UNMIL-DDRR forms provided. Weapons will be temporarily secured in 20 foot containers. Weapons and paperwork will be escorted to the destruction site by UNMIL military on a regular basis.
- c. All weapons will be destroyed by ORDSAFE, a South African company contractor hired for the destruction of weapons and arms and disposed of in accordance with NCDDRR directive. All ordnance will be destroyed in pre-dug pits adjacent to cantonment sites by Force engineers.

30. The reported number of weapons and ammunitions collected and disposed of may not be considered reliable:

- OIOS’ evaluation showed that there is no NCDDRR or military directive as noted in paragraph 26(c) above on how weapons and ammunitions will be destroyed by contractor hired for the destruction of weapons and arms.
- The contractor has not submitted any detailed records on destructions done; only handwritten notes on how many were actually destroyed which were not complete.
- Reports on collections vary depending on the sources as shown in Table 2 below:

Table 2: Discrepancy in the number of weapons and ammunitions collected

Reference Documents	Weapons	Small Arms Ammunitions	Ammunitions
NCDDRR JIU consolidated report as of 1 November 2004	27,000	6,153,631	29,794
Interoffice memo of JMAC dated 7 March 2005 for the period Oct. 2003 to Oct. 2004	28,314	6,486,136	33,604
DIFFERENCE	1,314	33,2,505	3,810

If the figures were based on a single record or report, there could not possibly have been any significant differences in the number of weapons, small arms and ammunitions collected and reported.

31. Verification also showed that as of the audit date, there are still weapons in the custody of the JMAC which have not yet been destroyed as these were collected after the November 2004 disarmament deadline. These were not destroyed as there is no directive from the NCDDRR or from the Force Commander.

Recommendation 3

OIOS recommends that UNMIL Management should ensure that Joint Implementation Unit reports accurately on the status of disposals and destructions of weapons and ammunitions to finalize disarmament activities (AP2005/626/07/03).

32. *UNMIL accepted recommendation 3 and stated that UNMIL Force HQ Directive dated 10 April 2004 dictates the weapons and ordnance destruction procedures for UNMIL. The mentioned discrepancy in the numbers of destroyed weapons is because JMAC keeps records of destroyed unserviceable weapons while these weapons have not been accounted in the official weapons collection figures. Only serviceable weapons qualify under the programme. Some of the discrepancies in the database result from data entry errors with codes used which have been difficult to correct later. Recommendation 3 remains open pending confirmation by UNMIL that records pertaining to weapons collected and destroyed have been reconciled.*

Inefficiency noted in the demobilization and reinsertion activities

33. OIOS noted numerous problems related to demobilization and reinsertion activities which pointed to process inefficiencies such as cantonments' physical aspects, shortage of food and supplies and payoffs related to reinsertion through the Transitional Safety Allowance (TSA). OIOS and the DSRSG for Humanitarian Coordination agreed that efficiency of demobilization and reinsertion will be gauged using the following indicators:

(a) The number of ex-combatants (men, women and children) who have participated in the program and have availed of the reinsertion benefits and who found the demobilization activities efficient.

(b) The number of ex-combatants (men, women and children) who have resettled to their areas of origin and to communities of their choice versus the total number of ex-combatants who have participated in the program. This will indicate if the final output of the process which is to resettle them to their preferred regions and counties was achieved.

34. The demobilization process involves the "demilitarization and civilianization" of ex-combatants through a five (for adults) to ten (for children) days stay inside the cantonment sites where they receive medical attention as well as information and counseling on the various issues, such as: (i) reintegration opportunities, (ii) civic education, (iii) career counseling, (iv)

human rights and (v) psychosocial counseling. The Strategy and Implementation Framework planned for a 30 day encampment period for each ex-combatant and an initial reinsertion assistance package of \$150 with a subsequent payment of another \$150.

35. JIU reported that as of 16 January 2005 a total of 101,495 ex-combatants were demobilized. Efficiency-wise this means that 98% of the ex-combatants are ready to be reintegrated into civilian society after having gone through a demobilization process and having received a package of reinsertion allowances. This also means that at least \$30 million was given as reinsertion allowances to the demobilized ex-combatants.

36. Using the criterion noted in paragraph 29(a) as a basis, the demobilization process can be considered as being efficient. The results of the OIOS' interviews with 160 ex-combatants (men, women and children) from Zwedru, Tubmanburg, Monrovia, Kakata, Gbarnga and Voinjama showed that the majority found the cantonment management efficient, meaning that there was water, food, processing was in order, and toilets were clean. More negative answers to these questions were given by Voinjama and Gbarnga respondents. (Summary of survey results in Annex I of this report).

37. OIOS, however, could not find sufficient data for measuring efficiency in resettling ex-combatants to their preferred counties. While data on resettlement preferences was available from the JIU Monitoring and Evaluation Section, data was not available on number of ex-combatants that have actually resettled in the preferred counties. The JIU could not provide data on the actual whereabouts of ex-combatants who were considered to be very mobile. The Unit concentrated only on ex-combatants that have been served by the UNDP-Trust Fund as project beneficiaries or scholars of its educational programme. Considering that the Unit's caseload target for reintegration is 100,000, the Unit should have records as to where the ex-combatants are.

Recommendation 4

OIOS recommends that UNMIL Joint Implementation Unit's Monitoring and Evaluation Section should establish a system to monitor and document the whereabouts of the ex-combatants (AP2005/626/07/04).

38. *UNMIL accepted recommendation 4 and stated that the Mission's Joint Implementation Unit is in the process of preparing a reintegration survey of the demobilized persons so as to better monitor and document their whereabouts, as well as to measure how well the reintegration opportunities met the needs and expectations. RRR Section through its field offices is also in the process of conducting a mapping of locations of the demobilized persons. Recommendation 4 remains open pending receipt of the report on the reintegration survey which started in December 2005.*

Civil disruptions exists despite effective disarmament process

39. The success of the disarmament process will be measured in terms of:

- The decrease in the level of internal civil unrest, which means that armed groups are no longer capable of instigating war and violence in the country.
- The continual decrease in the security phases around the country, particularly in the areas that are most prone to civil unrest, which also means that security and stability are gradually being restored in the country due to the lack of arms and weapons.
- Feedback was received from the ex-combatants surveyed about the current peace situation and how they see the future of Liberia. For purposes of evaluation, at least 70% of the 144 ex-combatants interviewed should elicit satisfaction on the overall current peace situation in Liberia. The 70% minimum level was agreed upon with the DSRSG for Humanitarian Coordination as the minimum favorable response rating from respondents.

40. The disarmament activity was successfully implemented and the security phases have been reduced. However, civil disruptions caused by ex-combatants are still reported. Moreover, both the military and the ex-combatants admit that there are still weapons and arms in the hands of certain factions.

41. While the level of civil unrest has been reduced, there were reports of isolated cases of ex-combatants spearheading various violent incidents throughout the country. Ironically, it related to contentious issues on DDRR: the failure to pay school allowances because of the lack of adequate funding for the DDRR-UNDP Trust Fund as well as the ex-combatants' misimpression that the TSA is not \$300 but \$1,000. It is worth mentioning that the respondents to OIOS' interviews caused difficulties in Gbarnga, Voinjama and Tubmanburg when they learned that OIOS was not bringing the \$700 difference which they thought would be given to them. Table 3 shows a summary of civil unrest incidents from October 2004 – June 2005:

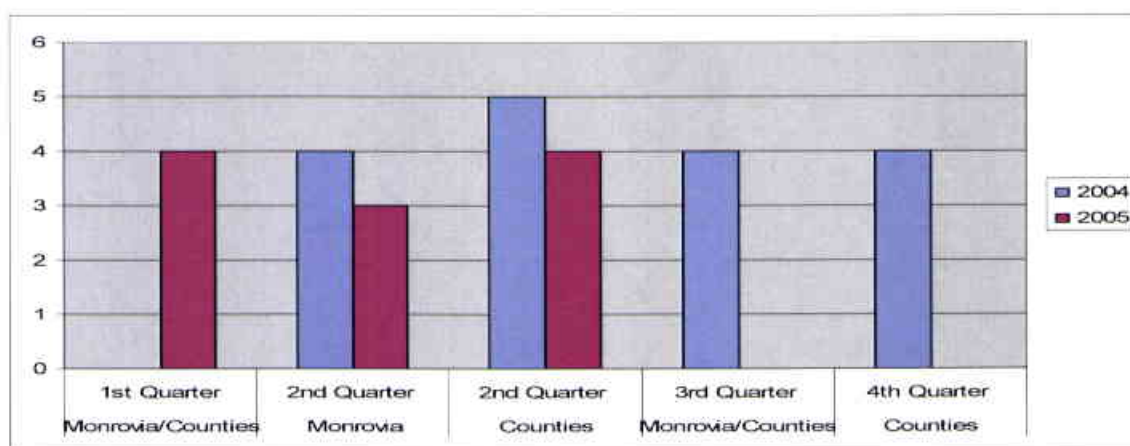
Table 3: Summary of civil unrest incidents for the period October 2004 to June 2005

Month	Reason	Level Disturbance	Location	Remarks
October 2004	RR – school allowances	Warning shots	Kakata Monrovia	
November 2004	School allowances	A vehicle was stoned	Monrovia	
December 2004	1. School allowances 2. Ex-LURD general, has threatened to kill workers if they do not work for him.	1. No incident reported. 2. Ex-General came with 300 loyalists (armed with 3 pistols), and looted worker houses.	Monrovia, Voinjama	
March 2005	1. Non payment of fees and allowances; 2. RR payments (\$30) 3. Widows benefit payment; 4. Threats to UNMIL staff	1-3. Peaceful demonstration 4. Burgled and threat messages. Rumors of kidnapping UNMIL and international staff members.	Monrovia, Buchanan, Tapeta, Tumanburg	Principal was summoned to the office and DDRR official were able to persuade students to return to their classrooms.
April	1. School allowances;	1. 3-4 LNP officers	Monrovia,	Violent demonstrations.

Month	Reason	Level Disturbance	Location	Remarks
2005	2. WFP failed to delivered food items. 3. Rumors of an outstanding amount of \$700 owed to ex-combatants. 4. Frustrations and displeasure with RR process.	sustained minor injuries. Ex-combs were throwing stones.	Nimba, Bong, GBarna	
May 2005	TSA payments Chairman Bryant's plan on school payments. Tuition payments.	Throwing stones at UNMIL vehicles (Ganta). Demonstrations.	Ganta, SKD, Buchanan	Violent demonstrations in Ganta. Ex-combs are becoming weary of promises.
June 2005	1. Scrapping of railroad tracks in the region. 2. Power struggle between ex-combs leaders. 3. Ex-combs believe UNMIL & JIU owes them \$700.	1. Some houses were disbanded. One person was seriously injured. 2. Someone was seriously injured or killed. 3. Demonstration didn't take place.	Buchanan Sinoe Zwedru	Ex-combs are looking for support of fellow combatants.

42. It was also noted that the security phases have dropped from phase 5 to phase 4 in counties that are most prone to violence and from phase 4 to 3 in Monrovia. UN security phase 3 still means possible relocation while phase 4 means possible programme suspension. While the possibility of violence still exists, the reduction in phases during the second quarter as shown in the Chart 1 below indicates improvement in peace and order.

Chart 1: Security phases declared in Monrovia and the Counties for 2004/2005



43. OIOS' survey showed that only 26% of the ex-combatants believe that there are still weapons and arms enough to start another war while 95% believe that Liberia is now more peaceful. They even recommended a house to house search and one of the children recommended a machine which could detect weapons hidden below the ground. These

comments indicated the high degree of regard accorded to UN towards making the Program work, by the ex-combatants.

44. The survey results also corroborate the weapons survey results obtained from the JMAC. An interoffice memorandum on the JMAC Weapons Survey dated 7 March 2005 mentioned that “while the figures of weapons collected and ultimately destroyed represent a great effort to disarm this country...we are far from completing our goal”. The report revealed that there are still unsundered weapons and ammunitions in Liberia: assault rifles (M70 AB2, AKS 47, KLS, and LMG M84) and all types of handguns and shotguns. As far as ammunitions and munitions are concerned, the report estimates that about 2 million ammunitions or only 10% of the total and 10,000 Unexploded Ordnance (UXO) or 18% of the total are still around. However, the report also cautions that: “Being an optimist, Liberia is disarmed 94% but we must bear in mind that the information is not complete. The 6% could be raised in a short (time) if we do not have respective actions in the counties, towns and communities.”

45. The JMAC report recommends certain measures to be implemented to reduce the possibility of increasing the number of unaccounted weapons still in the hands of combatants:

- Patrol by land in the orders;
- Activate a special disarmament programme before and after the October elections;
- Develop “psychological operations” focused on the population to instill aversion towards violence;
- “Recapture” the Informants project to facilitate finding more weapons caches.

46. It is worth mentioning that UNDP has recently launched the UNDP Small Arms Control Programme in collaboration with other UN agencies including UNMIL as well as civil society organizations. The Programme aims to facilitate the formation of the National Commission, revise the Arms and Registry Act, conduct awareness and public education and facilitate community arms collection for development, an area which requires more attention from the UNMIL.

Recommendations 5 to 7

OIOS recommends that UNMIL Management should ensure that:

(i) The National Commission for DDDR identifies immediate; yet, sustainable solutions to the problems related to disarmament particularly the incidents of civil unrest instigated by ex-combatants and possible increase of weapons and arms in the hands of lawless elements (AP2005/626/07/05).

(ii) The Sensitization and Information Dissemination Section of the Joint Implementation Unit initiate public information campaigns through the UNMIL radio and the DDDR counseling units (AP2005/626/07/06).

(iii) The Disarmament Demobilization Reintegration and Rehabilitation Programme, with new funds received, promotes projects aimed at decreasing further the number of illegally held weapons and arms such as the UNDP Small Arms Control Programme (AP2005/626/07/07).

47. *UNMIL accepted recommendation 5 and stated that timely delivery and distribution of promised benefits, such as toolkits and monthly subsistence allowances, as well as a smooth registration and validation process were key to preventing unrest amongst the demobilized. Proactive and ongoing information and sensitization campaign disseminating correct information of the modalities of the programme is crucial to tackle false rumors and to avoid manipulation. In the revised reintegration strategy, elements of reconciliation and joint approach to problem-solving will be incorporated.* Recommendation 5 remains open pending receipt from UNMIL of the revised reintegration strategy on reconciliation and joint problem-solving.

48. *UNMIL accepted recommendation 6 and stated that from May to October 2005, a countrywide information and sensitization campaign was conducted covering 13 counties and 27 locations to explain the modalities of the programme. The Joint Implementation Unit publishes and disseminates programme related information materials and press releases on a weekly basis, including through UNMIL radio. Elements of information dissemination will also be part of the revised reintegration strategy. In early 2006, a new media campaign will be launched to continue to clarify the programme benefits for the participating educational institutions and former combatant students.* Based on the Mission's response, OIOS has closed recommendation 6.

49. *UNMIL stated that recommendation 7 was not applicable because it cannot decide on the funds allocation of the DDRR Trust Fund. UNDP Community Arms Collection and Development Programme is not funded through the DDRR Trust Fund and the scope of the DDRR Trust Fund is for the DDRR programme only.* Based on the explanations provided by UNMIL, recommendation 7 has been withdrawn.

The demobilization and reinsertion processes were not fully successful

50. Demobilization is undertaken mainly to reinforce the fact that there is a better way of life than going to war:

- (a) The pre-discharge orientation on the DDRR Programme's initiatives and projects, rights and obligations as citizens and program benefits as well as amenities inside the cantonment sites would give them the assurance that their welfare is being attended to.
- (b) A post-discharge orientation about the place of relocation, economic opportunities, and referrals to local groups and associations, among others would assure them of a place to stay, people that they can call on for support and work opportunities outside the cantonment sites.

- (c). Transportation to their preferred areas of resettlement and reinsertion allowance of \$150 each as settling-in allowance for three months will impress upon them the Programme's seriousness in helping them reintegrate in their communities. After three months, another \$150 is provided to them as a way of enabling them to be further reintegrated.

51. The success of the demobilization and the partial reintegration process will be measured in terms of:

- Feedback received from the ex-combatants. For purposes of the evaluation, "70%" was agreed upon with the DSRSG for Humanitarian Coordination as the minimum favorable response rating from the respondents.
- The success of partial reintegration (in terms of the reinsertion allowance of \$300 given per ex-combatant and the present way of life of the ex-combatants) will be measured in terms of feedback received from the respondents, such as "How was the reinsertion allowance used, was the money given able to provide short-term relief intervention? Was it used to provide them with initial capital for a means of livelihood? What are their present means of livelihood? What do they want for their country to be?"

52. The survey evaluation showed that the demobilization and reinsertion activities undertaken cannot be considered as fully successful:

Demobilization:

- 83% of respondents found their stay in cantonment sites as helpful. According to them, the benefits they remembered to have availed of during their stay at the sites were:
 - i. Medical checkups (100% of respondents); goods and food (100%);
 - ii. Money (74%); advice on work opportunities (76%);
 - iii. Counseling (70%) and skills training (41%). The pleasant memories they have about cantonment life were of watching movies, playing basketball games, the "good care" given, the food and eating on time and counseling. The children said that they remembered playing for the most part and attending counseling sessions they do not understand. The adults preferred more time for advice on work opportunities and skills training, which they all admitted were not enough.
- To the question "do you think the programme prepared you for a better life after the war?" only 40% answered as "yes", while 60% answered as "no". To the follow-through question of "why was the demobilization experience not helpful, was it because the stay inside was too short?" Only 33% of the adults and 24% of the children said "yes", because the stay should have been longer. At least 56% of adults found their stay of five days too long and 60% of the children found 10 days too long.
- Their lack of preparedness for coping with the outside world is confirmed by the fact that 88% of the respondents are presently jobless because of the lack of any skills or job offers. The unemployed respondents funded for themselves by borrowing money,

asking help from others, doing part-time jobs, using their student allowances, or “going to the bushes” (cutting wood). Interestingly, 30% of the child respondents say that they do not need jobs, because their families take care of them.

Reinsertion:

- The ex-combatants’ lack of understanding of the program intent was noted in responses given by 18% of adults and 62% of child respondents who said that the TSA they were granted was in return for the weapons and arms which they surrendered. It was noted, however, that 61% of adult respondents understood that the TSA was for starting a new life as an ex-combatant, while only 31% of the children thought this to be so.
- Asked how the money was used, of the 160 respondents, 42% of the children and 46% of the adults said they used it for education; 22% to 42% of respondents said they used it for food, clothing and shelter and 10% for loans. Only 12% of adults and 26% of the children said some of the money was used for business.
- This lack of understanding of what the TSA is for as well as what the benefits of the Program really are may explain the civil unrest instigated by ex-combatants. In fact on the question: “what do you think UNMIL should do to ensure lasting peace in the country”, they responded that UNMIL should:
 - (a) Pay them their full allowances; they contend that they were promised \$700 more per individual (UNMIL insists they were not);
 - (b) Provide jobs for ex-combatants and keep them busy so they won’t steal;
 - (c) Fulfill their promise to give us education, especially the children who said that they were promised that they can enroll in any school of their choice and UNMIL will pay for the school fees (UNMIL and UNDP do not recall such a promise).

53. The lack of any real dialogue or communication with the ex-combatants was noted in the course of the OIOS’ dealings with the JIU’s DDRR-UNMIL Unit and the Monitoring and Evaluation Unit:

- a. The role of coordinator was supposedly assigned to the government counterpart at the Office of the Executive Director of NCDDRR. It was noted that this office had problems in dealing with the ex-combatants. A report from this office revealed how its representative was almost lynched by some of the ex-combatants. The JIU’s Reintegration Section Head noted the need for the government counterpart to be more transparent and proactive in its dealings with the ex-combatants and the JIU.
- b. The JIU’s Information and Sensitization Section which was intended to be managed by OCHA was only recently taken over by UNDP’s technical staff. The officer in charge noted, however, that sensitization activities being undertaken by the UNMIL DDRR Unit should be dovetailed with the Section’s planned campaigns and activities to prevent duplication and confusion by ex-combatants.

- c. Referral and counseling units, the equivalents of the Information and Sensitization Section in the field, should have been installed as early as June 2004. Delay in obtaining approval from UNMIL resulted in the units being installed only in June 2005. This delay was one of the contributory factors for civil unrest in the country.

Recommendations 8 and 9

OIOS recommends that UNMIL Management should ensure that:

- (i) The Joint Implementation Unit initiates regular formal dialogue with ex-combatants and their associations or representatives in order to enable the NCDDRR to update its strategy on how best the trust fund should be spent (AP2005/626/07/08).
- (ii) Notices and information on DDDR programmes that are being propagated through radio and dialogue are widely publicized (AP2005/626/07/09).

54. *UNMIL accepted recommendation 8 and stated that the Mission is engaging the NCDDRR and the UNDP in a revision of the reintegration strategy. The Joint Implementation Unit is in the process of launching a reintegration survey in the communities involving former combatants so as to determine the programme has so far met the needs and expectations of the combatants and communities. Recommendation 8 remains open pending receipt of documentation from UNMIL indicating that the reintegration survey has been completed.*

55. *UNMIL accepted recommendation 9 and stated that the Joint Implementation Unit has a weekly update on UNMIL Radio on Wednesdays. Community radios are also actively used to disseminate programme related messages. Based on the Mission's response, OIOS has closed recommendation 9.*

C. Monitoring and Evaluation Activities

56. The DDDR Programme Strategy and Implementation Framework indicated the need for a management information system (MIS) to:

- Assess project outcomes and effectiveness;
- Ensure transparency and accuracy in the control and tracking of programme participants;
- Provide technical documentation of preconditions and factors affecting beneficiary populations before and during programme implementation;
- Qualitatively assess the changes introduced by the programme for the target population;
- Document incidence of external factors improving or impending programme outcomes and results;

- Generate quantitative and qualitative data and information management tools in support of the programme-wide implementation; and
- Report the achievement of final project objectives, constraints and unintended results.

57. Monitoring will involve collecting and analyzing data to measure performance while evaluation will involve the release of two main outputs:

- Internal bi-yearly performance reviews to provide information on the progress in activities and suggestions for further improvements;
- Midterm and final evaluations (impact assessments) every year or every 18 months, will analyze the accomplishments, lessons learned and potential models for replication.

58. Verification by OIOS showed that the Monitoring and Evaluation Unit of the JIU actually maintained a monitoring database of the socio-economic profile of ex-combatants; disarmament and weapons classification; benefit administration (settling-in package, training scholarships, employments subsidies) of ex-combatants and programme financial flows which facilitated the monitoring of double payments and school allowances. The databases on ex-combatants, however, focused more on those who have availed themselves of reintegration assistance and not on all the ex-combatants. OIOS, in fact, found it difficult to conduct interviews with specific ex-combatants because their whereabouts could not be established.

59. Evaluation reports, particularly the internal bi-yearly performance reviews are not being prepared by the JIU. In fact, in March 2005 UNMIL hired a consultancy firm to evaluate “youth, poverty and blood”. The Monitoring and Evaluation Section head admitted that his unit intended to come up with evaluation reports on program performance on each phase of disarmament, demobilization, and reinsertion. He could not succeed, because the Head of the UNMIL DDRR Unit wanted only his unit to keep track of the ex-combatants who availed themselves of transitional allowances.

Recommendation 10

OIOS recommends that UNMIL Management should ensure that the Joint Implementation Unit’s Monitoring and Evaluation Unit perform the monitoring and evaluation functions it is required to undertake in accordance with DDRR Action Plan (AP2005/626/07/10).

60. *UNMIL accepted recommendation 10 and stated that the Joint Implementation Unit has completed a performance report on the first year of the Formal Education component of the programme. Preparations are also underway to complete a broader reintegration beneficiary/efficiency survey.* Recommendation 10 remains open pending receipt from UNMIL of the report on the reintegration beneficiary/efficiency survey.

D. Funds Management

61. The total funds of the programme were:

UNMIL-administered funds out of regular allotment from DPKO	\$ 58.7 million
UNDP-administered trust fund	<u>\$ 28.0 million</u>
Total	\$ 86.7 million

62. On December 2003, UNMIL and UNDP signed an agreement defining the activities to be funded out of the assessed budget and from the trust fund. A memorandum of understanding and agreements with other UN agencies such as UNICEF, WFP and IOM were also signed.

63. It was agreed that the trust fund would be used to, among other things, establish the Joint Implementation Unit of the DDRR Programme; provide technical assistance in collaboration with the UNMIL and to finance reintegration activities for ex-combatants who have passed the disarmament and demobilization process. The UNDP-DDRR Trust Fund report as of February 2005 showed an unfavorable budget variance of \$39.5 million and an excess expenditure of \$1.6 million:

Particulars	Amount (\$ million)
Trust Fund Budget for year 2004 to 2006	71.3
Pledged to date	31.8
Trust Fund shortfall	39.5
Total collections out of pledges	28.0
Total disbursed or committed	29.6
Over expenditure	\$1.6

64. UNDP claims that at least \$11.8 million should be reimbursed by UNMIL as follows:

Items	Amount (\$ million)
Camp management	3.931
Food	2.177
Transport	2.087
Medical screening	2.105
ICC	1.134
Total	\$11.8

65. DPKO, however, contended that only \$6.3 million can be considered reimbursable for food, transport and medical screening. OIOS has been requested by DPKO to conduct a special audit on UNDP claims.

66. The UNMIL-administered funds of \$58.663 million were allotted for the following DDRR activities:

Cost categories	Total budget (\$ million)	% to total
Acquisition-Field defense supply	1.950	3%

Acquisition-Construction	2.358	4%
Acquisition-IT	113	.19%
Acquisition-Office equipment	477	1%
Construction	6.648	11%
Administrative expenses	1.132	2%
Medical Services	1.260	2%
Rations	23.150	39%
Civilian Clothing	600	1%
Transportation(Air/Ground)	8.050	14%
Public Information	175	.30
TSA	12.750	22%
Total	\$ 58.663	

67. Of the amount allotted, \$37.649 million was reportedly spent for DDDR activities, resulting in savings of \$21.014 million. Savings for the budget year 2003-2004 of \$14.634 million were returned to headquarters while \$6.38 million is left open pending the results of the audit on the claims for reimbursement by the fund managers of the UNDP-DDRR Trust Fund:

Object Codes	Expenditure (\$ million)	%age to total
Public information	\$.570	2%
Construction of cantonment sites	\$3.446	9%
Transitional safety net allowances	\$30.710	82%
Administrative expenses	\$.216	1%
Accommodation equipment	\$1.648	4%
Field defense supplies	\$.863	2%
Others	\$.196	1%
Total	\$37.649	100%
Total amount budgeted	\$58.663	
Total amount not expended	\$21.014	

68. The \$37.649 million was reported to have been spent for the following:

Object Codes	Expenditure (\$ million)	%age to total
Public information	0 .395	1%
Construction of cantonment sites	2.790	8%
Transitional safety net allowances	30.428	83%
Administrative and other expenses	0.422	1%

Accommodation equipment	1.647	5%
Field defense supplies	0.863	2%
Total	\$36.546	100%

69. OIOS observed that the approval process required for disbursements paid out of the DDRR Trust Fund was not complied with for the UNMIL administered expenditures. For instance, planned projects and activities did not pass the scrutiny of a Project Approval Committee. The decision process for most of the activities was not clear, since expenditures were supported mainly by email messages emanating from the UNMIL DDRR Coordinating Unit, which was instructing payment. As to how these activities were planned for, the disbursement vouchers were not clear. A proof of the failure to properly plan expenditure activities was that, Programme purchases of supplies and cantonment site construction materials and equipment were mostly on emergency basis instead of the regular mode.

70. It was noted that public information costs pertained mainly to fees paid to local performers as well as local stations for radio spots contracted to disseminate information related to disarmament and demobilization. Why these were paid out of the fund is not clear, since public information and sensitization activities should have been undertaken by OCHA as per the organization structure approved. The documents only showed that information campaigns were initiated in November 2003 or two months after the disarmament process started in September 2003 at Camp Schiefflin.

71. Construction costs for the five cantonment sites consisted of payments to project contractors as well as construction materials for cantonment sites that were constructed by the Engineering Section. It was noted that contractors were not selected through competitive bidding, building work plans and cost estimates were not prepared for constructions and completed projects were not inspected by independent parties. The reasonableness of construction costs incurred as well as that of construction materials purchased could therefore not be established.

Recommendations 11 to 13

OIOS recommends that:

- (i) UNMIL DDRR Coordinating Unit should properly budget the remaining funds and identify cost categories properly for effective control (AP2005/626/07/11);
- (ii) UNMIL Management should clearly define the accountability and the responsibility of the UNMIL DDRR Coordinating Unit as far as fund management is concerned (AP2005/626/07/12); and
- (iii) UNMIL Engineering Section should review the cost reasonableness of the constructions made for the DDRR programme (AP2005/626/07/13).

72. UNMIL stated that recommendation 11 is not applicable because in the RR phase, budgeting responsibility is not with UNMIL DDRR Coordinating Unit. Programmes are approved and implemented through Technical Coordination and Project Approval Committee mechanism which comprise of representatives of UNMIL, UNDP, key UN agency partners and donors. UNDP manages the DDRR Trust Fund and is responsible for the disbursement of funds. Based on the explanations provided by the Mission, recommendation 11 has been withdrawn.

73. UNMIL stated that recommendation 12 is not applicable because DDRR Unit has functioned as the coordination, operations and information hub for the varied partners involved in the implementation of the DDRR programme. Technical funds management of DD, as in relation to all assessed budget provisions is with the UNMIL Finance Section. In case of the RR programme, the technical funds management is with UNDP. Based on the explanations provided by UNMIL, recommendation 12 has been withdrawn.

74. UNMIL Administration stated that they agree with recommendation 13 to review the cost reasonableness of the construction made for the DDRR programme. Upon review of the budget and expenditures relating to the construction of cantonment sites for the programme, it was established that a total amount of US\$6,648,000 was budgeted for this exercise. Of this budgeted provision, US\$1,898,000 was for the procurement of prefabricated facilities. Due to the security situation on the ground and the urgent need to commence the DD phase of the DDRR programme, it was imperative that the sites were built quickly. This ruled out the purchase of prefabricated facilities due to the lengthy procurement process and the long delivery times needed by vendors. The budgeted provision for construction services, including construction materials, was US\$4,750,000. Of this, US\$2,790,000 was actually spent for contractual services and materials for five cantonment sites, instead of the originally planned ten. Therefore, upon review of the reasonableness of the costs incurred, the Mission advises that the budget was based upon an average cost of US\$664,800 per camp. In fact, the actual cost expenditure was US\$558,000 per camp. In addition it should be noted that some of the materials used for the construction, for example, rub-halls were recovered when the sites were closed, and redeployed for use for other components of the Mission. Based on the Mission's response, OIOS has closed recommendation 13.

E. Transitional Safety Net Allowance (TSA)

75. TSA is granted to all ex-combatants who have passed through the disarmament and demobilization processes "to stabilize the household of the ordinary rank and file" and "to reduce reliance on their respective commanders". It also provides adequate time cushion for the DDRR program until rehabilitation and reintegration programs are in place.

76. Each ex-combatant is given a total of \$300 (two tranches of \$150 per tranche) as an inducement to resettle in a preferred area prior to reintegration support and as a way to facilitate tracking of an ex-combatant's whereabouts. The \$300 was calculated based on the basket of basic needs (food, shelter, health, education, tools and seeds) that an average family needs to survive in Liberia for a period of six months. As of February 2005, payments to a total of 103,019 ex-combatants amounting to \$30.9 million have been done for TSA alone.

77. The TSA payment system after the Schiefflin caseload can be summarized as follows:

- During the demobilization phase, each demobilized ex-combatant was issued an identification card which will prove among others that he is qualified to be entitled to the TSA.
- The first tranche payment was given upon the advice of the cantonment site managers of the number of ex-combatants to be discharged for a given day. The DDRR Coordinating Unit would determine the funds required for a given day for the scheduled payoff and would communicate the requirement by email to the Finance Section for release of payments to the Monrovia payment sites as well as to the regions. The Regional Administrative Officers (RAO) were identified as the officers accountable for the funds released to the regions amounting to \$150,000 to \$750,000 per release.
- The second tranche payments which operated on the same process were given three months after the first tranche payments.

78. OIOS was able to observe the payoffs as well as the funds turnover process in Voinjama and Foya counties last November 27, 2004. The following were noted in the systems adopted:

- (a) 2,000 envelopes containing \$150 each or a total of \$300,000 were delivered by helicopter through a Finance UNV staff together with two escorts from the Security Office to Voinjama. The money was formally turned-over to another UNV staff in charge of DDRR payoffs stationed at the Headquarters of the Pakistani contingent. The UNV at Voinjama acknowledged that he was accountable for the money because the RAO was not based there. When asked how he would secure the money, he said that he usually sleeps with the bags containing the money because the office safe provided was very small. According to him, the previously turned-over funds have not been fully exhausted and therefore he had not requested for any replenishment. In fact, based on the fund control book summary provided to OIOS, as of 27 November 2004, he had in his custody \$296,850. This amount plus the \$300,000 delivered by helicopter made him accountable for a total of \$596,850 for that day.
- (b) The cash delivered at Voinjama was brought to the distribution site at Foya by the UNV-DDRR staff by helicopter together with escorts. It was noted that the UNV did not take part in the distribution process, but a local NGO was tasked to do the distribution from cartons filled with money envelopes. The UNV collected the acknowledgment sheets and the remaining money at the end of the day.
- (c) On a weekly basis, the acknowledgment sheets together with a fund control report from the field are forwarded to Finance Section for reconciliation purpose.

79. The payment system observed in Voinjama and Foya counties posed unnecessary risk to the money as well as to the UNVs in the field in terms of accountability. It showed, among others that the Regional Administrative Officers are not always held accountable for the

DDRR money and funds are very susceptible to loss, both deliberate and unintentional, either in the custody of UNVs and NGOs who could not be held accountable for the large amounts of money handed over to them. The lack of office safe large enough to hold the envelopes containing the money increased the risk of theft.

80. In an interoffice memorandum dated 26 June 2005 from the Chief Finance Officer addressed to the Director of Administration, it was stated that an amount of \$146,550 given to 13 payment officers at the counties for disbursement to ex-combatants remained outstanding and yet to be accounted for. Relevant documentation in support of payments made by them was long due and hence warranted an investigation by the Administration.

Recommendations 14 and 15

OIOS recommends that UNMIL Administration should:

(i) Assign liability and accountability to Regional Administrative Officers and other UNMIL personnel for the money paid out in the field which are not properly accounted for (AP2005/626/07/14); and

(ii) Prepare formal procedures on how funds should be released and liquidated, who should be held accountable and what the liabilities are in cases of losses and questionable payoffs for future programmes requiring payoffs similar to the DDRR Programme (AP2005/626/07/15).

81. *UNMIL accepted recommendation 14 and stated that an investigation is underway to clarify the circumstances surrounding \$146,550 yet to be accounted for. Based on the findings of the investigation, appropriate action will be taken to either charge the amount to DDRR expenditure or establish receivables for recovery from staff members. Recommendation 14 remains open pending the outcome of the investigation.*

82. *UNMIL accepted recommendation 15 and stated that procedures were prepared, and staff members tasked to effect TSA disbursements were briefed prior to the start-up of operation. Noting the problems encountered in the DDRR operations, the Mission has further improved its procedures to meet specific mandate requirements. For example, for the recent elections, extensive briefings were held with staff members involved in electoral payments and have accounted for all advances they collected. Based on the Mission's response, OIOS has closed recommendation 15.*

F. Facilities Management

Unreliable inventory data

83. The UNMIL DDRR Unit and the UNMIL's Finance Section do not have a detailed list of physical assets acquired for the DDRR Programme. However, considering that the reported UNMIL expenditures for accommodation equipment of \$1.647 million, construction costs of \$2.790 million and field defense supplies of \$0.863 million, the value of assets acquired for the program by UNMIL should be more than \$3 million.

84. The Supply Section furnished the auditors with a listing of assets which it considered as DDRR assets. By classification these assets can be categorized as follows:

Assets by classification	Total recorded cost (\$ millions)
Accommodation Equipment	1.214
Generators	0.246
Office furniture	0.009
Office equipment	0.713
IT Equipment	0.182
Public Info. Equipment	0.002
Communications Equipment	0.013
Refrigeration Equipment	0.027
Other Equipment	0.152
Spare Parts for Communications Equipment	1.000
Total value	2. 559

85. However, the Property Control and Inventory Unit (PCIU) listed 205 items worth \$785,004.88, of which 63 items valued at \$208,648.81 could not be located by them. These include items such as 20-footer sea containers, soft wall accommodations, water pumps, generators and refrigerators.

86. One of the primary causes for the failure to locate DDRR equipment was that these items were not immediately controlled after the DD activities were completed. This highlights the need for PCIU, based on the lessons learned from the DDRR experience, to be more vigilant of the requirement for continuous tracking of equipment purchased for various UNMIL programmes, such as the anticipated electoral programme.

Recommendations 16 and 17

OIOS recommends that UNMIL Management should ensure that:

- i) PCIU conduct physical verification of DDRR assets based on list furnished by the Supply Section to determine the value of missing assets and the persons accountable for the losses (AP2005/626/07/16);
- ii). Based on the lessons learned from the DDRR experience, PCIU should establish and maintain a database for continuous

tracking of equipment purchased for various UNMIL programmes (AP2005/626/07/17).

87. *UNMIL accepted recommendation 16 and stated that a total of thirty four assets for the DDRR programme at a value of \$96,842 have not been located. In cooperation with PCIU, both Engineering and Supply Sections continue to try to locate these items. Recommendation 16 remains open pending further investigation by UNMIL and accountability for the missing assets.*

88. *UNMIL accepted recommendation 17 and stated that based on the lessons learned from the DDRR experience, each Self Accounting Unit (SAU) Chief has been instructed to ensure maintenance of proper records pertaining to assets issuances and proper control of assets movement. In addition, this information is to be recorded in a timely manner in the Assets Management System (Galileo). PCIU then tracks the movement of assets through Galileo and conducts regular physical inspections of Mission assets and report any discrepancy to the concerned SAUs. Based on the Mission's response, OIOS has closed recommendation 17.*

VI. ACKNOWLEDGEMENT

89. We wish to express our appreciation to the Management and staff of UNMIL and the Joint Implementation Unit for the assistance and cooperation extended to the auditors during this assignment.



Patricia Azarias, Director
Internal Audit Division-I
Office of Internal Oversight Services

Summary of Survey Results on Ex-Combatants

	Adults	Children	Total	% Adults	% Children
Age then					
Less 12	4	10	14	1%	22%
In teens	48	32	80	2%	78%
20s	31	0	31	78%	0%
30s	7	0	7	18%	0%
40s	2	0	2	1%	0%
Over 40s	0	0	0	0%	0%
	92	42	134	100%	100%
Age now					
Less 12	1	1	2	1%	2%
In teens	29	50	79	29%	98%
20s	53	0	53	53%	0%
30s	11	0	11	11%	0%
40s	5	0	5	5%	0%
Over 40s	1	0	1	1%	0%
	100	51	151	100%	100%
Gender					
Female	44	20	64	44%	33%
Male	56	40	96	56%	67%
	100	60	160	100%	100%
Member of					
AFL/GOL	40	9	49	41%	18%
LURD	37	31	68	38%	62%
MODEL	19	10	29	20%	20%
Others	1	0	1	1%	0%
	97	50	147	100%	100%
How much assistance did you received?					
\$300	95	43	138	98%	86%
\$150	2	0	2	2%	0%
\$100	0	0	0	0%	0%
\$75	0	0	0	0%	0%
Other	0	0	0	0%	0%
None	0	7	7	0%	14%
	97	50	147	100%	100%
Do you know what the money was for					
Yes	41	26	67	47%	58%
No	47	19	66	53%	42%
	88	45	133	100%	100%
What was the money for?					
Pytm of weapons & ammo surrendered	17	26	43	18%	62%
To start a new life	58	13	71	61%	31%
				%	%

		Adults	Children	Total	Adults
Relocate to another country	4	0	4	4%	0%
Don't know	6	3	9	6%	7%
Business	10	0	10	11%	0%
	95	42	137	100%	100%
What did you do with the money?					
Relocated to another country	25	0	25	7%	0%
Education	46	25	71	14%	21%
Daily expenses	34	15	49	10%	12%
Food	42	10	52	13%	8%
Clothes	45	26	71	14%	22%
Building a house	22	4	26	7%	3%
Renting	36	9	45	11%	8%
Business	34	7	41	10%	6%
Paying loans	10	4	14	3%	3%
Family	35	21	56	11%	17%
	329	121	450	100%	100%
Was this place you asked UNMIL to relocate you?					
Yes	72	50	122	71%	94%
No	29	3	32	29%	6%
	101	53	154	100%	100%
Are you working now					
Yes	13	3	16	15%	3%
No	76	97	173	85%	97%
	89	100	189	100%	100%
If not working how do you buy food, etc					
Borrow money	28	0	28	19%	0%
Ask help from others	48	12	60	32%	24%
Shorttime jobs	27	1	28	18%	2%
Stay with family	16	25	41	11%	50%
Student allowance	21	12	33	14%	24%
Go to the bushes	10	0	10	6%	0%
Business	150	50	200	100%	100%
Why are you not working					
No skills	40	20	60	39%	80%
No job offers	23	1	24	23%	4%
Student	29	3	32	28%	12%
No need to work, family supports me	10	1	11	10%	4%
	102	25	127	100%	100%
What is your job?					
Farmer	0	0	0	0%	0%
				%	%
	Adults	Children	Total	Adults	Children
Office clerk	0	0	0	0%	0%
Driver	0	0	0	0%	0%

Mechanic	0	0	0	0%	0%
Buy and sell	0	0	0	0%	0%
Others	3	0	3	0%	0%
	3	0	3	100	0%
Disarmament:					
Where did you learn about the UNMIL disarmament programme					
Other combatants	15	16	31	9%	25%
Family and friends	17	5	22	10%	8%
Radio	78	34	112	45%	52%
Newspapers	11	0	11	6%	0%
Posters	18	10	28	10%	15%
Lectures in cantonments	35	0	35	20%	0%
	174	65	239	100%	100%
Did you surrender weapons and arms to UNMIL					
Yes	85	50	135	96%	100%
No	4	0	4	4%	0%
	89	50	139	100%	100%
Do you think there are still weapons and arms in Liberia?					
Yes	22	14	36	21%	28%
No	81	36	117	79%	72%
	103	50	153	100%	100%
Do you think there is peace?					
Yes	85	50	135	91%	1%
No	8	0	8	9%	0%
	93	50	143	100%	1%
Do you think your former group has enough weapons and arms for another war or riot?					
Yes	3	0	3	3%	0%
No	83	40	123	93%	82%
Maybe	3	9	12	4%	18%
	89	49	138	100%	100%
Do you think ex-combatants will join groups if case of another riot or war?					
Yes	0	0	0	0	1
				%	%
	Adults	Children	Total	Adults	Children
No	69	50	119	100%	1%
	69	50	119	100%	2%
How long did you stay in the cantonment sites?					
0- 5 days	77	28	105	80%	61%
6 -10 days	19	1	20	20%	2%
11 - 15 days	0	2	2	0%	4%
16 - 20 days	0	3	3	0%	7%
Over 30 days	0	12	12	0%	26%

	96	46	142	100%	100%
What did you get during your stay in the cantonment sites					
Medical checkup	90	45	135	22%	20%
Goods and food	94	43	137	23%	20%
Money	71	29	100	17%	13%
Job advice	71	32	103	17%	15%
Counseling	43	51	94	11%	23%
Skill training	36	19	55	10%	9%
	405	219	624	100%	100%
Was the stay in the cantonment site helpful					
Yes	65	48	113	74%	98%
No	23	1	24	26%	2%
	88	49	137	100%	100%
Was the food at cantonment good?					
Yes	59	48	107	64%	98%
No	33	1	34	36%	2%
	92	49	141	100%	100%
Was it clean					
Yes	50	38	88	60%	97%
No	33	1	34	40%	3%
	83	39	122	100%	100%
Was processing orderly?					
Yes	85	9	94	92%	1%
No	7	0	7	8%	0%
	92	9	101	100%	1%
Was the toilet clean?					
Yes	49	38	87	59%	76%
No	34	12	46	41%	24%
	83	50	133	100%	100%
Was there water?					
Yes	78	50	128	89%	1%
No	10	0	10	11%	0%
	88	50	138	100%	1%
Do you think your stay there was short or long					
				%	%
	Adults	Children	Total	Adults	Children
Too short	48	11	59	33%	24%
Too long	82	27	109	56%	60%
Just enough	17	7	24	11%	16%
	147	45	192	100%	100%
If too short or too long, what do you suggest?					
1 - 5 days	18	15	33	55%	1%
6 - 10 days	13	0	13	39%	0%
11 - 15 days	0	0	0	0%	0%
16 - 20 days	0	0	0	0%	0%

21 - 30 days	1	0	1	3%	0%
Over 30 days	1	0	1	3%	0%
	33	15	48	100%	1%
What were the benefits that you received from DRR					
Education	6	0	6	67%	0%
Skill training	3	0	3	33%	0%
Capital for business	0	0	0	0%	0%
Relocation money	0	0	0	0%	0%
	9	0	9	100%	0%
Do you feel accepted by your community?					
Yes	47	20	67	98%	0%
No	1	0	1	2%	0%
	48	20	68	100%	0%
Do you think DRR prepared you for a better life after the war?					
Yes	0	20	20	0%	0%
No	30	0	30	100%	0%
	30	20	50	100%	0%
If working, what's your job?					
Farmer	4	0	4	20%	0%
Office clerk	0	0	0	0%	0%
Driver	0	0	0	0%	0%
Mechanic	0	0	0	0%	0%
Business	9	3	12	45%	0%
Others	7	0	7	35%	0%
	20	3	23	100%	0%