



Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2017/142

Audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali

**Proposed resource requirements were not
always adequately supported and did not take
into account existing or foreseeable factors**

15 December 2017

Assignment No. AP2017/641/02

Audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over budget formulation and monitoring in MINUSMA. The audit covered the period from 1 July 2015 to 30 June 2017 and included: governance structure and alignment of budgets with strategic objectives and priorities; planning assumptions and determination of requirements; and budget implementation and monitoring.

MINUSMA established a budget and resource management committee to assist the Special Representative of the Secretary-General in managing the Mission's resources. MINUSMA budgets were aligned with strategic objectives and priorities of the Mission and were adequately implemented and monitored. However, MINUSMA was not timely in developing aviation support plans to support budget proposals, and needed to strengthen its review of expenditures charged to cost centres and commitment item groups.

OIOS made three recommendations. To address issues identified in the audit, MINUSMA needed to:

- Timely prepare aviation support plans as a basis for determining aviation resource requirements;
- Strengthen review procedures of expenditures charged to cost centres and commitment item groups by producing regular reports for review by programme managers to identify erroneous charges; and
- Develop and implement procedures to verify the accuracy of performance reports.

MINUSMA accepted the recommendations and has initiated action to implement them.

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. AUDIT RESULTS	2-8
A. Governance structure and alignment of budgets with strategic objectives	2
B. Planning assumptions and determination of resource requirements	2-6
C. Budget implementation and monitoring	6-8
IV. ACKNOWLEDGEMENT	8
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

Audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA).
2. The Budget Unit and the Strategic Planning Unit are responsible for coordinating the budget formulation process and monitoring implementation of the budgets for support operations and programme activities, respectively. The Budget Unit is headed by an Officer-in-Charge at the P-4 level who is supported by five international staff. The Strategic Planning Unit is headed by a Chief Planning Officer at the P-5 level, supported by two international staff.
3. MINUSMA budgets for fiscal years 2015/16, 2016/17 and 2017/18 and expenditure for 2015/16 and 2016/17 are shown in Table 1.

Table 1
Financial performance (in \$'000)

	2015/16			2016/17			2017/18
	<i>Apportionment</i>	<i>Expenditure</i>	<i>Variance</i>	<i>Apportionment</i>	<i>Expenditure</i>	<i>Variance</i>	<i>Cost estimates</i>
Military and police personnel	335 250	358 350	(23 100)	369 148	346 749	22 399	446 420
Civilian personnel	137 015	143 077	(6 062)	142 288	155 558	(13 270)	153 135
Operational costs	451 040	421 764	29 276	421 973	430 721	(8 748)	448 445
Total	923 305	923 193	114	933 409	933 028	381	1 048 000

4. Comments provided by MINUSMA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

5. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over budget formulation and monitoring in MINUSMA.
6. This audit was included in the 2017 risk-based work plan of OIOS due to the financial and operational risks resulting from the failure to effectively allocate resources in alignment with strategic priorities for implementation of the MINUSMA mandate.
7. OIOS conducted this audit from March to July 2017. The audit covered the period from 1 July 2015 to 30 June 2017. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in budget formulation and monitoring, which included: alignment with strategic objectives and priorities; planning assumptions and determination of requirements; and budget implementation and monitoring.
8. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documentation including budget preparation guidelines and instructions, costing sheets, results-based budget monitoring reports, monthly expenditure reports, minutes of the budget and resource management committee and budget performance reports; (c) analytical review of data; and (d) testing of selected expenditure and documents; and (d) review of 6 out of 22 cost centres in MINUSMA.

9. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Governance structure and alignment of budgets with strategic objectives

Governance and oversight of the budget formulation and monitoring processes was adequate

10. The Departments of Peacekeeping Operations and Field Support (DPKO/DFS) strategy, and the Controller's instructions require MINUSMA to develop an adequate governance structure for formulating budget proposals and overseeing the implementation of the Mission's budgets.

11. The Special Representative of the Secretary-General (SRSG) had established a Budget and Resource Management Committee composed of the Director of Mission Support; representatives from the offices of the Deputy SRSG, Force Commander, Police Commissioner and Chief of Staff; and the Chief Budget and Finance Officer. The Committee oversaw the development and implementation of the Mission's budgets for fiscal years 2015/16 and 2016/17 and made recommendations to the SRSG for managing the use of the Mission's resources to ensure they were aligned with strategic objectives and priorities. These strategic objectives included: (a) political reconciliation and implementation of the peace agreement; (b) security stabilization and protection of civilians in northern Mali; (c) promotion and protection of human rights and justice; (d) stabilization and recovery in northern Mali; and (e) support services.

12. For the 2015/16 and 2016/17 budget cycles, the Committee held six meetings and made recommendations relating to the utilization of travel funds; review of projected expenditures and instructions for budget reductions; and utilization of specialized expenditures, all of which were implemented by concerned managers.

13. OIOS concluded that MINUSMA had implemented an appropriate structure to oversee the budget formulation and monitoring processes and ensure that budgets were aligned with and support strategic priorities and objectives of the Mission.

B. Planning assumptions and determination of resource requirements

Planning assumptions were realistic and reflected the future operating environment of the Mission

14. The MINUSMA budget preparation support guide requires planning assumptions to be based on strategic guidance provided by DPKO/DFS taking into consideration the expected environment in which MINUSMA operates, the Mission's priorities, the underlying support structure and plans; partnerships with regional organizations and activities with other partners; major changes in the Mission's organizational structure; and significant variances in resource requirements compared with the preceding budget period.

15. MINUSMA budgets for fiscal years 2015/16, 2016/17 and 2017/18 reflected the deployment of necessary logistics, staff, equipment, force and police contingents to monitor and implement the ceasefire and peace agreement. The budgets were based on assumptions on political, security and support activities. Over the period reviewed by the audit, the planning assumptions were revised to reflect changes in the operating environment and the new mandates of MINUSMA, including the political and security assumptions due to the deterioration of the security situation and delays in the implementation of the peace agreement. The support priorities and thus planning assumptions also changed over the period, from the construction of regional offices and accommodation for troops in 2015/16 to the deployment of staff and

troops in the regions in 2016/17, and for 2017/18 the strengthening of the Mission's logistic capacities through the establishment of a supply chain management pillar, a distribution hub in Gao, and the improvement of camp protection services and aviation services in the regional offices.

16. OIOS concluded that adequate procedures had been implemented in developing planning assumptions that reflected the future operating environment of the Mission and were a realistic basis for budget formulation.

There was a need to improve documentation and justification of resource requirements

17. MINUSMA budget preparation guidelines prescribe that budget submissions should contain sufficient information, explanation and justification of proposed resource requirements. Cost estimates should be adequately supported and budget planning and formulation should take into consideration existing or foreseeable factors that would impact the Mission's budget.

18. For budget years 2015/16, 2016/17 and 2017/18, the Mission's military resource requirements estimated at \$294 million, \$329 million and \$386 million, respectively, and the police resource requirements estimated at \$41 million, \$40 million and \$60 million, respectively, were consistent with their authorized deployment strength. Resource requirements were also consistent with the troop reimbursement rates approved by the General Assembly in its resolution 68/281. However, resource requirements for ground transportation, major construction projects and air operations were not adequately justified and documented. The total budgeted cost of these requirements for fiscal years 2015/16, 2016/17 and 2017/18 were \$217 million, \$186 million, and \$203 million, respectively.

(a) Ground transportation resource requirements

19. The standard cost and ratio manual (SCRM) requires that light passenger vehicle (LPV) ratios reflect maximum ceiling figures for motor vehicles and that MINUSMA reduce LPV holdings in accordance with DFS Code Cable 0250 dated 8 February 2016, which require MINUSMA to prepare and submit to DFS transition plans for global fleet transformation based on operational requirements. These plans are required to take into account mileage, frequency of use and usage patterns in determining a reduced and more efficient fleet of vehicles.

20. The costing sheets for ground transportation for 2015/16, 2016/17 and 2017/18 showed that MINUSMA projected its LPV holdings at 521, 419 and 479 LPVs, respectively. However, these projections were not based on an analysis of mileage, frequency of use and usage patterns of its current fleet. MINUSMA advised that this was not done due to other operational priorities. Nonetheless, at the time of the audit, the Mission initiated a review of its LPV fleet to inform its ground transportation requirements for 2018/19. Without conducting a review, there was a risk of over-/under-budgeting for LPVs, which could impact adversely the Mission's resources and operations. For example, although the 2016/17 budget did not include a provision for the acquisition of LPVs, the Mission spent \$536,900 on the acquisition of two armoured vehicles. In its audit of fleet management in 2018, OIOS will be following up on this issue. Hence, OIOS is not making a recommendation at this time.

(b) Major construction resource requirements

21. General Assembly resolution A/69/307 requires the Secretary-General to include in budget proposals a clear vision of construction requirements for each mission, including as appropriate, multi-year plans, and to continue efforts to improve all aspects of project planning and closely monitor the execution of works. The DPKO/DFS Guidelines on Governance of Major Construction Projects requires the Engineering Section to track and maintain accurate records of engineering activities including project

budgets, bills of materials, and estimated and actual costs of materials and labour, and to monitor and prepare progress reports on the utilization of project budgets.

22. The budgets under review included: (a) 3 major projects estimated at \$45 million for 2015/16; (b) 8 major projects estimated at \$8.4 million for 2016/17; and (c) 13 major projects estimated at \$8.4 million for 2017/18. The budget proposals were not adequately supported by documentation such as estimated bills of quantity and labour costs. There was also no mechanism to monitor project costs and prepare progress reports on the utilization of the budget on construction projects.

23. This occurred because the Mission had not established and implemented Mission-specific guidelines for estimating and tracking in-house project costs. In February 2017, pursuant to OIOS audit recommendations raised in the audit of engineering projects (AP2015/641/06), the Mission had established a Project Management Group and implemented a project monitoring system that would enhance the determination of resource requirements and monitoring of engineering projects. Hence, OIOS is not making a recommendation towards this end.

(c) Air transportation resource requirements

24. The DPKO/DFS Aviation Manual requires MINUSMA to: (a) develop an annual aviation support plan in line with the Mission's mandate and operational plan to ensure effective, efficient and safe implementation of the aviation programme; and (b) support the budget submission with explanatory notes on the air fleet description and flight hours, non-budgeted air activity and liberty travel, commercial alternatives and airfield support service requirements. The aviation support plan is one of the plans that drive the aviation budget submission in terms of personnel, assets, support equipment and services to accomplish tasks within an acceptable level of risk.

25. MINUSMA budgets for air transportation for fiscal years 2015/16, 2016/17 and 2017/18 were \$150 million, \$165 million and \$184 million, respectively. These included 15,977 estimated flight hours for 2015/16, 16,571 hours for 2016/17 and 20,248 hours for 2017/18. The estimates of flight hours, which included the utilization and occupancy rates of the aircraft, were not based on a comprehensive aviation support plan. MINUSMA prepared an aviation support plan for the 2015/16 budget submission only. The Aviation Section did not prepare aviation support plans for 2016/17 and 2017/18 budgets because the Section considered that there were no significant changes in the Mission's 2016/17 and 2017/18 mandates. However, OIOS noted that the Mission's mandate had changed in June 2016 and the security situation was deteriorating. These changes resulted in an increase in troop strength and changes in force deployment plans affecting the utilization of air assets. Therefore, the Aviation Section should have updated the aviation support plan for each fiscal year to reflect these changes. MINUSMA, at the time of the audit, had a draft aviation support plan for the 2017/18 budget.

26. The lack of regular review and updating of support plans increases the risk that budgets for air assets are not realistic, and may result in inefficient use of resources.

(1) MINUSMA should timely prepare aviation support plans as a basis for determining aviation resource requirements.

MINUSMA accepted recommendation 1 and stated that the Mission would ensure that aviation support plans were prepared timely for all budget periods. Recommendation 1 remains open pending OIOS verification that MINUSMA has timely prepared aviation support plans as part of the Mission's aviation budget formulation.

(d) Travel resource requirements

27. The MINUSMA budget formulation guide recommends that the Mission review official travel to ensure optimum allocation and utilization of such resources. The Budget Officer is responsible for preparing cost estimates and budget proposals, and reviewing, analyzing and revising data to finalize budget proposals.

28. There was consistent overspending on official travel for the three fiscal years reviewed, as detailed below:

- For 2015/16, the total appropriation for official travel was \$5.2 million against actual expenditure of \$6.3 million. The \$1.1 million variance (21 per cent) was mainly due to over-expenditure of the non-training travel budget because of the increased number of staff relocated from the north due to the deterioration of the security situation. The excess expenditure was mainly funded through the redeployment of funds from the disarmament, demobilization and reintegration (DDR) programme that had not started;
- For 2016/17, total appropriation for official travel was \$4.8 million, against actual expenditure of \$5.9 million, a \$1.1 million variance (23 per cent). The over-spending was due to the expansion of the Mission in response to Security Council resolution 2295 of June 2016 which led to an increase in the movement of personnel involved in the construction of camps; and the relocation of staff due to insecurity in the north of Mali, which were unforeseen at the time of the preparation of the 2016/17 budget. The excess expenditure was also funded through the redeployment of DDR funds; and
- For 2017/18, the approved budget included a provision of \$4.5 million for official travel, representing a decrease of 6 per cent from the apportionment for 2016/17 as recommended by the Advisory Committee on Administrative and Budgetary Questions (ACABQ).

29. OIOS assessed that adequate procedures were in place to support the travel budget, and that redeployments were necessary due to security threats and changes in the Mission's mandates requiring additional movement of staff. Also, MINUSMA had implemented adequate measures to ensure that travel requirements would be implemented without significant over-spending. For example, on 3 August 2017, the MINUSMA Director of Mission Support issued a memorandum that instructed all section chiefs and unit heads to prudently manage their allocated funds with no expectation of any extra funding. Hence, OIOS is not making a recommendation this time.

(e) Acquisition of assets

30. The Controller's instructions and the SCRIM require the Mission to estimate the holdings of assets based on the actual inventory and use applicable standard costs to determine its estimate for new asset acquisitions.

31. The Mission's budget costing sheets for fiscal years 2015/16 and 2016/17 included appropriations of \$8 million and \$4 million, respectively, for the acquisition of communication equipment, and \$89,884 for the acquisition of medical equipment.

32. OIOS review of budget documents for fiscal years 2015/16 and 2016/17 indicated that the Mission had estimated its holding of assets based on relevant standard costs and inventory records in the Galileo

system. OIOS concluded that the Mission had established and implemented adequate procedures for determining its acquisition of assets.

Programmatic activities were adequately documented

33. The Controller's budget instructions for 2017/18 requires missions to provide detailed information on costs related to programmatic activities in a clear and consistent manner to support the effective implementation of mandated tasks. In this regard, missions were provided with a template to capture detailed information on programmatic activities.

34. OIOS review of the costing sheets for four programmatic areas namely: (a) political reconciliation and implementation of the peace agreement; (b) security stabilization, monitoring and supervising of ceasefire arrangements and protection of civilians in northern Mali; (c) promotion and protection of human rights and justice; and (d) stabilization and recovery in northern Mali, indicated that the costing sheets included relevant details related to the cost of outreach, workshops and official travel for programmatic activities. This included the purpose of the activities, officer requesting the activities, explanation for the activities as they related to the mandate, number of staff involved, number of visits, duration of trips and the applicable daily subsistence allowances in accordance with SCRM.

35. OIOS concluded that adequate procedures had been implemented by the Mission to ensure detailed information on costs related to programmatic activities was presented in a clear and consistent manner to support the effective implementation of mandated tasks.

C. Budget implementation and monitoring

Expenditures charged against cost centres and commitment items were not always complete and accurate

36. The Finance and Budget Manual requires MINUSMA: (a) to regularly monitor expenditures for effective management of resources and for analysis of expenditure levels against appropriations and allotments; and (b) to generate monthly and special reports showing the status of allotments, disbursements and the unencumbered balance of the allotments for submission to the Peacekeeping Finance Division (PFD).

37. Since it is not yet currently supported in Umoja, budget formulation is a manual process based on structures from the legacy budget information system and peacekeeping costing sheets that are based on the purpose of expenditure whereas budget implementation (expenditure) is to be recorded in Umoja based on the nature of the expenditure. Hence, the two structures are not aligned resulting in some misalignments in the recording of expenditures against the corresponding budget commitment item groups. For example, for 2016/17:

- All the expenditure for construction projects was posted to alterations and renovations services, resulting in reported under-utilization of the resources of \$8.4 million provided for construction projects although \$4.2 million was incurred for construction activities; and
- The communication expenditure was posted to various budget items including information technology equipment and services, facilities and infrastructure and consultants' budget lines, resulting in communication expenditure being understated by \$24.1 million due to the erroneous charges of \$22.5 million to the information technology budget line, \$1.1 million to facilities and infrastructure and \$468,108 to consultants.

38. PFD explained that it had changed the costing sheets for the 2018/19 budget submissions to reflect changes required to align the budget formulation and expenditure. As a result of the condition identified by OIOS, actual expenditure related to programmatic activities could not be easily ascertained, making monitoring of expenditures inefficient and unreliable.

(2) MINUSMA should strengthen review procedures of expenditures charged against cost centres and commitment item groups by producing regular reports for review by programme managers to identify erroneous charges.

MINUSMA accepted recommendation 2 and stated that it would issue instructions to the programme managers responsible for verifying the accuracy of the data to ensure the proper recording of expenditures against the corresponding budget commitment item groups to avoid erroneous charges. Recommendation 2 remains open pending OIOS verification that MINUSMA has implemented review procedures to monitor expenditures charged against cost centres and commitment item groups to identify erroneous charges.

High expenditure trend towards the end of the year was justified by operational requirements

39. The Finance and Budget Manual requires missions to include in the budget the proposed plan of activities to be implemented. The execution of these activities will determine expenditure patterns during the fiscal year.

40. OIOS reviewed monthly expenditure reports and purchase order reports for 2015/16 and 2016/17 and noted significant spending towards the end of 2016/17 on facilities and infrastructure and general temporary assistance as follows:

- During 2016/17, MINUSMA spent \$116 million against the facilities and infrastructure budget of \$95 million, a \$21 million (or 22 per cent) over-spending. Some 55 per cent of this expenditure was spent in the last four months with May and June accounting for 43 per cent. The spending pattern was attributed to the required expansion of camps to accommodate additional uniformed personnel pursuant to Security Council resolution 2295 (2016) and to set up a new logistics hub and expand civilian personnel premises. The need for expansion of camps was identified when Security Council resolution 2295 was adopted in June 2016. Accordingly, a supplementary budget for additional resources for 2016/17 was prepared and submitted but when it was not approved by the General Assembly, MINUSMA redeployed funds from medical, communication and information technology section and DDR cost centers towards the end of the year to finance the construction of camps; and

- MINUSMA spent \$1 million out of general temporary assistance (GTA) budget of \$242,100, exceeding the budget by \$902,900. Some 95 per cent of this expenditure was spent in the last four months with June 2017 alone accounting for 74 per cent of total expenditure. The spending pattern was attributed mainly to an increase in staff costs following recruitment of five additional personnel on GTA to meet increased requirements associated with Galileo decommissioning and setting up of a new logistics hub in the northern region.

41. OIOS concluded that adequate procedures had been implemented to justify and adequately support the high expenditure trend towards the end of 2016/17.

There was a need to verify the accuracy of the Mission’s budget performance reports

42. The MINUSMA budget preparation guide requires the Mission to provide, on a quarterly basis, budget performance reports that indicate the extent to which indicators of achievement have been met, clearly indicating whether the planned indicator was “Achieved”, “Partly Achieved” or “Not Achieved”. On a quarterly basis, each Section in MINUSMA is required to report their performance to the Strategic Planning Unit clearly indicating outputs completed, partially completed or not achieved at all against planned outputs. The work plans for MINUSMA Budget Officers indicated that they were responsible for verification of reported outputs against the portfolio of evidence provided by the cost centres.

43. Outputs reported in budget performance reports for 2015/16 and 2016/17 were not verified by the Budget Officers to ensure that sections performed the tasks they were reporting such as monthly meetings with the Parliamentary Commission on Laws, workshops with independent electoral management bodies and main political stakeholders to follow up on key election legislation gaps, and revision of the electoral law to conform to international standards and the peace agreement. This occurred because the MINUSMA Budget Officers did not implement procedures to verify the accuracy of the performance reports submitted by cost centres. Hence, performance reports may not be reliable.

(3) MINUSMA should develop and implement procedures to verify the accuracy of the respective cost centres’ performance reports.

MINUSMA accepted recommendation 3 and stated that the Mission had developed a procedure whereby each section uploaded the portfolio of evidence to the COSMOS content management system for verification by cost centre managers and budget officers and that the Mission would ensure that these procedures were fully implemented by all respective cost centres for verification of accuracy. Recommendation 3 remains open pending OIOS verification that MINUSMA has consistently implemented procedures to verify the accuracy of the respective cost centres’ performance.

IV. ACKNOWLEDGEMENT

44. OIOS wishes to express its appreciation to MINUSMA for the assistance and cooperation extended to the auditors during this assignment.

(Signed) Eleanor T. Burns
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STATUS OF AUDIT RECOMMENDATIONS

Audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINUSMA should timely prepare aviation support plans as a basis for determining aviation resource requirements.	Important	O	OIOS verification that MINUSMA has timely prepared aviation support plans as part of the Mission's aviation budget formulation.	30 June 2018
2	MINUSMA should strengthen review procedures of expenditures charged against cost centres and commitment item groups by producing regular reports for review by programme managers to identify erroneous charges.	Important	O	OIOS verification that MINUSMA has implemented review procedures to monitor expenditures charged against cost centres and commitment item groups to identify erroneous charges.	30 April 2018
3	MINUSMA should develop and implement procedures to verify the accuracy of the respective cost centres' performance reports.	Important	O	OIOS verification that MINUSMA has consistently implemented procedures to verify the accuracy of the respective cost centres' performance.	30 April 2018

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by MINUSMA in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of budget formulation and monitoring in the United Nations Multidimensional Integrated Stabilization Mission in Mali

APPENDIX I

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINUSMA should timely prepare aviation support plans as a basis for determining aviation resource requirements.	Important	Yes	Aviation Section.	30.06.2018	MINUSMA concurs with the recommendation and will ensure that aviation support plans are prepared timely for all budget periods.
2	MINUSMA should strengthen review procedures of expenditures charged against cost centres and commitment item groups by producing regular reports for review by programme managers to identify erroneous charges.	Important	Yes	Cost Centres and Budget Officers	30.04.2018	The Mission accepts this recommendation and will issue instructions to the programme managers, who are responsible for verifying the accuracy of the data, to ensure the proper recording of expenditures against the corresponding budget commitment item groups in order to avoid erroneous charges.
3	MINUSMA should develop and implement procedures to verify the accuracy of the respective cost centers' performance reports.	Important	Yes	Cost Centres and Budget Officers	30.04.2018	The Mission concurs with the recommendation and has already developed a procedure whereby each section uploads Portfolio of Evidences (POEs) to the Cosmos platform for verification by cost centre managers and budget officers. The Mission will ensure that these procedures are fully implemented by all respective cost centres for verification of accuracy.

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.