



INTERNAL AUDIT DIVISION

REPORT 2017/148

Audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon

The Mission aligned its budget with its mandate and improved budget monitoring, but needed to enhance training of funds center staff and adequacy of the portfolio of evidence to support performance results

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Audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon (UNIFIL). The objective of the audit was to assess whether UNIFIL implemented adequate and effective processes to ensure that: (i) its budget is aligned with the Missions' mandate and based on realistic planning assumptions; (ii) the budget is implemented and monitored in accordance with the Financial Regulations and Rules and other pertinent guidelines; and (iii) budget performance reporting is accurate and supported by adequate evidence. The audit covered the period from July 2015 to August 2017 and included a review of: the alignment of budget proposals with the Mission's strategic priorities; budget implementation and monitoring including redeployments and variances; and performance reporting.

UNIFIL aligned its budget with the Mission's mandate and strategic priorities, implemented measures to reduce budget variances and redeployments and, in general, monitored budgets in accordance with the Financial Regulations and Rules. However, the Mission's budget proposal did not always include all essential information needed to justify requests for replacement of ageing equipment, focal points in funds centers did not take up full ownership of and were not sufficiently trained on budget monitoring, and some information in the portfolio of evidence was inadequate to support achievement of intended activities and outputs.

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

- Ensure that its next budget submission includes all essential information needed for making decisions on the replacement of ageing equipment;
- Direct funds center managers to identify training requirements for their staff to enable them to be fully responsible for preparing and monitoring their budgets, and develop and implement resultant training programmes and guidance materials; and
- Provide adequate guidance to personnel tasked with maintaining the portfolio of evidence under the results-based budgeting framework and implement procedures to validate the information reported.

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

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Audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon (UNIFIL).
2. General Assembly resolution 55/231 requires the Mission to follow the results-based budgeting (RBB) approach for its budgets. The Mission's budget resource requirements are divided into three expenditure groups: military personnel, civilian personnel and operational costs. The budget cycle is a 12-month period from 1 July to 30 June.
3. The Mission's approved military troop strength for the 2015/16, 2016/17 and 2017/18 fiscal years was 15,000. Approved civilian staffing for the same fiscal years was 275, 256 and 254 international staff and 635, 646 and 636 national staff respectively. The budgets amounted to \$506 million, \$488 million and \$483 million respectively. Details of the budgets, expenditures and variances for the 2015/16 and 2016/17 fiscal years are shown in Table 1.

Table 1: UNIFIL budgets, expenditures and variances (in \$'000)

Expenditure groups	Appropriation		Expenditure		Variance			
					Amount		Percentage	
	2015/16	2016/17	2015/16	2016/17*	2015/16	2016/17	2015/16	2016/17
I. Military personnel	334,170	326,605	311,324	318,248	22,846	8,357	6.8%	2.6%
II. Civilian personnel	93,896	92,352	92,031	91,537	1,865	815	2.0%	0.9%
III. Operational costs	78,280	69,734	78,057	70,859	223	-1,124	0.3%	-1.6%
Totals	506,346	488,692	481,412	480,643	24,935	8,048	4.9%	1.6%

Source: Umoja Business Intelligence as of 18 August 2017

*Estimates

4. The Finance and Budget Management Section (FBMS) is, in consultation with funds centers (organizational units controlling their allotted budget), responsible for formulating the Mission's budget based on instructions received from the United Nations Controller. The Chief Finance Officer, at the P-5 level, heads the Section and is supported by 29 staff including those in the Budget Unit. The Budget Unit is headed by an international staff at Field Service level 6 and has one National Professional and three national general service staff. FBMS reports to the Director of Mission Support (DMS).
5. Comments provided by UNIFIL are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to determine whether UNIFIL implemented adequate and effective processes to ensure that: (i) its budget is aligned with the Mission's mandate and based on realistic planning assumptions; (ii) the budget is implemented and monitored in accordance with the Financial Regulations and Rules and other pertinent guidelines; and (iii) budget performance reporting is accurate and supported by adequate evidence.

7. This audit was included in the 2017 risk-based work plan of OIOS due to the financial and operational risks resulting from potential failure to effectively allocate and utilize resources in alignment with strategic priorities.

8. OIOS conducted this audit from June to August 2017. The audit covered the period from July 2015 to August 2017 and reviewed: (a) UNIFIL's budget performance reporting and monitoring processes for fiscal years 2015/16 and 2016/17; (b) and the budget formulation process for fiscal year 2017/18. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in budget formulation and monitoring, which included: (a) alignment of the budget proposals with the Mission's strategic priorities; (b) budget implementation and monitoring including redeployments; and (c) performance reporting.

9. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) analytical reviews of data; and (d) sample testing of budget and financial transactions using a judgmental approach.

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

III. AUDIT RESULTS

A. Alignment of budget proposals with strategic objectives and priorities

The Mission aligned its budget with Security Council mandates and strategic priorities

11. The Mission's budgets for the fiscal years 2015/16, 2016/17 and 2017/18 were aligned with its mandates as established by the Security Council, including the Council's resolutions 425 and 426 of 1978 and 1701 of 2006. The Security Council mandated UNIFIL to achieve the overall objective of restoring international peace and security in southern Lebanon by, among others: (a) monitoring the cessation of hostilities and taking all necessary actions to ensure that its area of operations is not utilized for hostile activities of any kind; (b) establishing liaison and coordination arrangements for maintaining cessation of hostilities; (c) conducting visible marking of the Blue Line in consultation with the parties involved; (d) assisting the Lebanese Armed Forces in ensuring that their area of operations is free of any unauthorized armed personnel, assets and weapons; and (e) organizing joint exercises with a view to increasing the capacity of the Lebanese Armed Forces. The budgets for each of these components clearly identified relevant activities, expected accomplishments and related indicators of achievement.

12. The budgets also adequately reflected the strategic priorities established by the Under-Secretaries-General of the Departments of Peacekeeping Operations/Field Support (DPKO/DFS) and the Controller. Resource implications arising from emerging and topical initiatives such the civilian staffing review, the Global Field Support Strategy, extension of Umoja modules and the Supply Chain Management initiative were also included. The Mission's military resource requirements of \$334 million, \$326 million and \$322 million for each of the fiscal years under review were consistent with the authorized deployed strength and the troop reimbursement rates approved by the General Assembly. OIOS concluded that UNIFIL had implemented adequate and effective controls to ensure that its budget was properly aligned with the mandates set out by the relevant Security Council resolutions and DPKO/DFS strategic guidance.

B. Budget implementation and monitoring

The Mission reduced budget variances

13. The General Assembly and the Advisory Committee on Administrative and Budgetary Questions (ACABQ) require missions to implement budgets in a sound and transparent manner and reduce budget variances.

14. UNIFIL put several measures in place for effective budget monitoring by Mission management. FBMS issued a budget book to all senior and funds center managers each year, indicating distribution of approved budget to funds centers. FBMS submitted monthly monitoring reports to DMS on the status of budget implementation, which included actual expenditures and projections. Further, the Mission on its own initiative established the Resource Allocation Committee (RAC) in October 2015, composed of the DMS and funds centre managers and assisted by FBMS. RAC reviewed budget performance and projections every two months to ensure timely budget implementation. As a result, there was no pattern of “rush-to-spend” toward the end of the fiscal years. Also, RAC and FBMS, after reviewing funds centers’ requests for budget redeployments, prioritized their requests and made recommendations to the Head of Mission accordingly. This contributed to a reduction of budget variances from \$24.9 million or 4.9 per cent of the total appropriation in the fiscal year 2015/16 to \$8 million or 1.6 per cent in the fiscal year 2016/17 as shown in Table 1. The Mission, in general, adequately justified these variances. Also, RAC in May 2017 liquidated pre-commitments totalling \$971,000 to free funds for use in other priority areas. OIOS concluded that UNIFIL had implemented effective measures to monitor budget implementation and reduce budget variances.

The Mission reduced budget redeployments but needed to provide more detailed justifications for proposed expenditures

15. The ACABQ in its 27 April 2015 report on cross-cutting issues related to peacekeeping operations (A/69/839) required missions to keep budget redeployments to a minimum to ensure fiscal discipline and control. The Controller delegated authority to the DMS to redeploy funds between expenditure classes within the three expenditure groups, provided that the authorized strength of military personnel is not exceeded, the staffing table is respected and funds allocated to quick impact projects are not exceeded. The Mission is required to seek the approval of the Controller to redeploy funds between the three groups of expenditure. Missions are required to adequately justify all redeployments.

16. In fiscal year 2015/16, UNIFIL redeployed \$23.6 million (4.7 per cent of the approved budget) comprising 213 transactions; while in 2016/17, \$11.2 million (2.3 per cent of the approved budget) comprising 316 transactions was redeployed. A total of \$2.5 million was redeployed from the military personnel expenditure group to operational costs to cover the Maritime Task Force obligations, while the remaining redeployments were within expenditure groups. Redeployments were approved by the Controller or the DMS as required.

17. A review of all 529 budget redeployments totaling \$34.8 million for the two fiscal years showed that there were proper justifications for redeployments amounting to \$24 million. The remaining redeployments of \$10.8 million could have benefitted from better budget formulation and management as indicated below:

- (a) A total of \$2.5 million was redeployed to cover outstanding obligations processed by DFS relating to repatriation of contingent-owned equipment by the Mission’s Maritime Task Force in the fiscal year 2014/15. The Mission was not aware of the obligation as this

requirement was managed by DFS under the legacy system prior to Umoja. This was an isolated event and with the implementation of Umoja, the Mission can now track payments made by Headquarters to prevent a similar situation occurring in the future.

- (b) A total of \$2.3 million was redeployed because funds centers used wrong product identity codes when raising shopping carts, which differed from the product identity codes in the material master data used for budgeting in Umoja. As a result, actual expenditures were recorded in general ledger accounts and funds centers that were different from the ones in which the funds were initially budgeted. The Galileo Decommissioning Project has begun to address this issue.
- (c) The Mission redeployed a cumulative amount of \$6 million from various budget items to replace a number of old equipment. The Mission's initial budget proposal had included these requirements but DFS/Department of Management did not approve them, instructing the Mission to 're-prioritize within existing resources' to meet these requirements. This was because the governing bodies had imposed budget constraints on new purchases. However, OIOS is of the view that the Mission might have avoided these redeployments had its initial budget proposal provided sufficient information, such as life cycle, environmental impact, maintenance cost and replacement schedules, to justify the need to replace the ageing equipment. These are detailed below:
- UNIFIL purchased 2,022 units of air conditioners totaling \$2.1 million through budget redeployments during the fiscal year 2015/16. The budget proposal for the year had included a provision to replace 211 units which DFS did not approve. However, the proposal did not indicate that the Mission had a staggered replacement plan for 3,000 air conditioners from 2011 to 2015, of which 900 units had been purchased in the fiscal year 2014/15. Also, although the existing units were 7 to 10 years old with power and gas leaks and incurring high maintenance costs, the Mission could not provide concrete data on environmental impact and maintenance costs as it did not keep relevant data prior to May 2017;
 - The Mission redeployed \$1.7 million to acquire engineering supplies and replace buildings. This included \$600,000 to replace an old hospital building in poor condition and \$400,000 for wastewater and submersible well pumps. The Mission's budget proposal did not indicate its three-year replacement plan from 2011 to 2014 for the hospital building nor the assessment of its Engineering Section showing accelerated deterioration with structural deficiencies of the building. The Mission's proposal for wastewater and submersible well pumps did not provide sufficient information on the replacement plan for 77 pumps or indicate the age of the pumps and cost of maintenance;
 - The Mission redeployed \$400,000 to purchase 16 generators. The initial budget proposal was for 19 generators which had exceeded their life expectancy and had outdated design and technology. The Mission's proposal did not mention that it had a staggered replacement plan for 167 generators, which was based on their age, frequency and cost of maintenance, and amount of carbon emissions; and
 - The Mission redeployed \$500,000 to purchase five armoured vehicles. The Mission's budget proposal mentioned high cost of maintenance but did not indicate that the vehicles had lost their armoured capability and were therefore not serving their purposes.

- (d) The Mission also redeployed \$250,000 for a security enhancement, which had not been budgeted. This requirement was the outcome of the annual Force Protection Assessment that the Mission conducted from March to June in both fiscal years 2015/16 and 2016/17, with a report released in September listing the required security enhancements to be implemented by June of the following year. The Mission explained that the Force Protection Assessment was dictated by safety and security concerns requiring immediate action and the scheduling of the Assessment could not be aligned with the budget submission cycle.

18. Budget redeployments posed a risk of not using funds for the purposes approved by the General Assembly and failing to meet the needs of other operational priorities for which funds had been provided.

(1) UNIFIL should implement measures to ensure that its next budget submission includes all essential information needed to make decisions on the replacement of ageing equipment and structures. This should comprise details of life cycles of equipment, cost-effectiveness of proposed acquisitions compared to current operating and maintenance costs, and analysis of compliance with applicable health and environmental policy and comprehensive replacement schedules.

UNIFIL accepted recommendation 1 and stated that the Mission would ensure that fiscal year 2019/20 and future budgets include details of life cycles of equipment, cost-effectiveness of proposed acquisitions compared to current operating and maintenance costs, and analysis of compliance with applicable health and environmental policy and replacement schedules. Recommendation 1 remains open pending receipt of the 2019/20 budget proposal comprising such details.

Further guidance needed to implement change of budget monitoring responsibilities by funds centers under Umoja

19. The Controller instructs missions to align their budget proposals with the chart of accounts and to align funds between funds centers before redeployments. The Financial Regulations and Rules require certifying and approving officers to verify funds availability before certifying financial obligations and payments. Under the Umoja system, funds centers are required to be fully responsible for their budget monitoring.

20. Although the Mission succeeded in reducing budget variances, budget monitoring at the general ledger level by funds centers still needed improvement. Currently, the Controller allots funds for operational costs (excluding costs for consultants, travel and quick impact projects) in Umoja, in categories that are not aligned with the chart of accounts to enable a fund availability check to be conducted. Until the upcoming implementation of the budget module in Umoja enabling proper fund availability check, accurate fund balances at the general ledger level by funds centers are determined by the synchronized use of the budget book and Enterprise Central Component (ECC) and Business Intelligence (BI) reports.

21. However, 6 out of 22 Mission funds centers stated that they did not always conduct proper fund availability checks before raising shopping carts. Most funds centers were using either ECC or BI reports or data downloaded to Excel spreadsheets as budget monitoring tools, which were not always reliable if used in isolation. Also, six budget focal points of funds centers stated that they had not received any training on budget preparation and monitoring and three stated that they had not received sufficient guidance on monitoring their budgets.

22. The above occurred because funds centers had not taken full ownership of monitoring their budgets. Budget focal points did not always attend training organized by FBMS and funds center managers had not identified specific training requirements for their staff. Only one funds center had requested FBMS for additional training based on their specific needs. As a result, although monitoring at the Mission management level with RAC and FBMS deterred significant weaknesses in budget monitoring, the risks of not properly managing approved budgets at general ledger level by funds centers remained.

(2) UNIFIL should: (i) direct funds center managers to identify training requirements and guidance areas for their staff to enable them to become fully responsible for and conversant in budget preparation and monitoring; and (ii) develop and implement resultant training programmes and guidance materials.

UNIFIL accepted recommendation 2 and stated that FBMS delivered a briefing on budget formulation in September 2017, followed by coordinated training delivered by the Peacekeeping Finance Division in the Department of Management in October 2017 targeting budget focal points, certifying officers, requisitioners and FBMS staff and highlighting best practices and current budget guidance. A training needs assessment was also conducted in early December 2017 for budget focal points and the outcome would be shared with funds center managers. The subsequent training plan would be finalized by January 2018. Recommendation 2 remains open pending receipt of training and development plan for funds center managers and staff and evidence of implementation.

C. Performance reporting

The Mission needed to validate the portfolio of evidence

23. General Assembly resolution 55/231 requires the Mission to follow the RBB approach for its budgets. The RBB framework states that for each component of the budget, the Mission is required to develop expected accomplishments and related indicators of achievement and outputs. The Mission is also required to maintain a portfolio of evidence to support performance results and keep supporting documents for at least five years. The Controller issues instructions including guidelines and templates for the preparation of budget performance reports for peacekeeping operations for the previous 12-month period.

24. The Mission prepared the performance report for the fiscal year 2015/16 in the prescribed format and instructions and used the RBB logical framework as a programmatic monitoring tool. UNIFIL identified focal points and developed a database to facilitate regular collection and compilation of the RBB data and reported output on a quarterly basis. A review of the portfolio of evidence for the fiscal years 2015/16 and 2016/17 showed that some Sections/Units, including the military pillar for patrols and the Supply Section for inventory, maintained adequate portfolios of evidence to show achievement of intended activities and outputs. However, some other Sections/Units could not explain the basis of the expected accomplishments reported and there were inconsistencies between data in the performance report and in the portfolios of evidence as noted below:

- The Division of Political and Civil Affairs (DPCA) reported conducting 750 coordinated training with the Lebanese Armed Forces; however, there were no supporting documentations and DPCA could not adequately explain how the figure of 750 was arrived at;
- The Ground Transport Section did not include actual number of vehicles maintained in the portfolio of evidence on a quarterly basis but instead extracted figures from the Property Control and Inventory Unit report, which included vehicles due for write off and those to be sent to other

missions. The expected accomplishment recorded under Ground Transport Section included contingent-owned vehicles although they were not maintained by the Section;

- The Security Section reported that all 12 planned fire drills were conducted, although only 7 of them had been done. The remaining five were put on hold due to the absence of a Fire Officer. The Section reported holding 12 zone warden meetings but provided evidence only for 9 meetings. Also, the Section did not provide evidence to support five informational sessions on security awareness and contingency planning. The Section recorded 36 visits by contractors to maintain security equipment but kept only 21 reports;
- The HIV/AIDS Unit recorded 9,158 personnel were trained on the universal safety precautions but the supporting documents showed a figure of 9,466 personnel; and
- A total of 3,314 square meters were reported to be cleared of mines and unexploded ordinances in the performance report but only 3,111 square meters were recorded in the portfolio of evidence.

25. The above occurred because the Mission did not provide sufficient guidance on the compilation of the portfolio of evidence or implement a procedure to validate the evidence compiled by Section focal points. This could result in inaccurate and inconsistent performance reporting.

(3) UNIFIL should provide adequate guidance to its personnel tasked with maintaining the portfolio of evidence under the results-based budgeting framework and implement procedures to validate the information reported.

UNIFIL accepted recommendation 3 and stated that it had implemented an online system to report and measure the progress of performance under the RBB framework since the 2015/16 budget period. The Mission would create a specific report to be added to the online system to support and validate the information reported on the RBB platform for review and clearance by FBMS. The Section had consistently provided support and guidance to the personnel tasked with maintaining portfolio of evidence and extracted quarterly reports for management review. Recommendation 3 remains open pending receipt of an example of the new report from the online system and evidence of review and clearance by FBMS.

IV. ACKNOWLEDGEMENT

26. OIOS wishes to express its appreciation to the management and staff of UNIFIL 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 Interim Force in Lebanon

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1.	UNIFIL should implement measures to ensure that its next budget submission includes all essential information needed to make decisions on the replacement of ageing equipment and structures. This should comprise details of life cycles of equipment, cost-effectiveness of proposed acquisitions compared to current operating and maintenance costs, and analysis of compliance with applicable health and environmental policy and comprehensive replacement schedules.	Important	O	Receipt of the 2019/20 budget proposal that includes details of life cycles of equipment, cost-effectiveness of proposed acquisitions compared to current operating and maintenance costs, and analysis of compliance with applicable health and environmental policy and replacement schedules.	31 October 2018
2.	UNIFIL should: (i) direct funds center managers to identify training requirements and guidance areas for their staff to enable them to become fully responsible for and conversant in budget preparation and monitoring; and (ii) develop and implement resultant training programmes and guidance materials.	Important	O	Receipt of training and development plan for funds center managers and staff and evidence of implementation.	31 January 2018
3.	UNIFIL should provide adequate guidance to its personnel tasked with maintaining the portfolio of evidence under the results-based budgeting framework and implement procedures to validate the information reported.	Important	O	Receipt of an example of the new report from the online system supporting RBB performance measurement and evidence of review and clearance by FBMS.	30 June 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 UNIFIL in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1.	UNIFIL should implement measures to ensure that its next budget submission includes all essential information needed to make decisions on the replacement of ageing equipment and structures. This should comprise details of life cycles of equipment, cost-effectiveness of proposed acquisitions compared to current operating and maintenance costs, and analysis of compliance with applicable health and environmental policy and comprehensive replacement schedules.	Important	Yes	Chief Finance and Budget and Self Accounting Units	31 October 2018	The proposed draft budget has been submitted to the Controller's office for review. During the budget steering committee meeting, the mission addressed the issue of the high rate of equipment that has reached its useful life. However due to budget constraints and in order to remain within the threshold of current approved budgets by HQ, the allocation to replace equipment that has reached useful life is limited. The mission will ensure that the 2019/20 and future budget preparation include details of life cycles of equipment along with cost-effectiveness of proposed acquisitions compared to current operating and maintenance costs and analysis of compliance with the applicable health and environmental policy and replacement schedules.
2.	UNIFIL should: (i) direct funds center managers to identify training requirements and guidance areas for their staff to enable them to become fully responsible for and conversant in budget preparation and monitoring; and (ii) develop and	Important	Yes	Chief Training	31 January 2018	(i)FBMS delivered a budget formulation guidance briefing on 21 September 2017, followed by a coordinated training delivered by PFD/UNHQ on 26 October 2017

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.

Management Response

Audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	implement resultant training programmes and guidance materials.					targeting Budget Focal Points, Certifying Officers, Requisitioners and FBMS staff and highlighting best practices and current budget guidance. (ii) A training needs assessment was done for Budget Focal Points on 6 December and the outcome will be shared with Fund Center managers by mid –December 2017. The subsequent training plan will be finalized by January 2018.
3.	UNIFIL should provide adequate guidance to its personnel tasked with maintaining the portfolio of evidence under the results-based budgeting framework and implement procedures to validate the information reported	Important	Yes	Chief Finance and Budget Management Section	30 June 2018	The mission implemented an online system (Cosmos-app.DFS) to report and measure the progress of the Result-Based Budgeting framework since the 2015-16 budget period. Progress is reported for the current budget period on a quarterly basis by all concerned and responsible SAUs via the online RBB platform. UNIFIL will create a specific report to be added to this submission to support and validate the information being reported to the RBB platform to be reviewed and cleared by FBMS focal points. UNIFIL FBMS consistently provides support and guidance to personnel tasked with maintaining the portfolio of evidence under the RBB framework through initiation and follow up on submissions, review and endorsement of Self

Management Response

Audit of budget formulation and monitoring in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						accounting unit submissions and provision of any training or assistance as required. FBMS also extracts quarterly reports for Management review so as to ensure optimum mandate implementation.