



## **INTERNAL AUDIT DIVISION**

### **REPORT 2019/123**

---

#### **Audit of travel management in the Secretariat of the United Nations Joint Staff Pension Fund**

**There is a need to strengthen controls in  
travel planning and budgeting**

**16 December 2019**

**Assignment No. AS2019/800/02**

# **Audit of travel management in the Secretariat of the United Nations Joint Staff Pension Fund**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of travel management in the Secretariat of the United Nations Joint Staff Pension Fund (UNJSPF). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring efficient and effective management of official travel at the UNJSPF Secretariat. The audit covered the period from January 2016 to August 2019 and included a review of: (i) travel planning and budgeting; and (ii) compliance with travel policies.

The audit indicated that the controls over travel planning and budgeting need to be strengthened.

OIOS made four recommendations. To address the issues identified in the audit, the UNJSPF Secretariat needed to:

- Strengthen controls over travel planning and budgeting by considering the expenditure trends of previous years and analyzing past data to make their travel budgets more realistic;
- Review the list of staff travelling to attend the annual meetings of the Pension Board as well as the duration of their travel to identify opportunities for achieving efficiency and cost-effectiveness;
- Develop a template for a standard mission report based on their operational needs, ensure that staff complete mission reports in each case, and establish a mechanism for storing mission reports in a shareable repository; and
- Take effective action to ensure better compliance with the policy concerning advance purchase of air tickets.

The UNJSPF Secretariat accepted the recommendations and has initiated action to implement them.

# CONTENTS

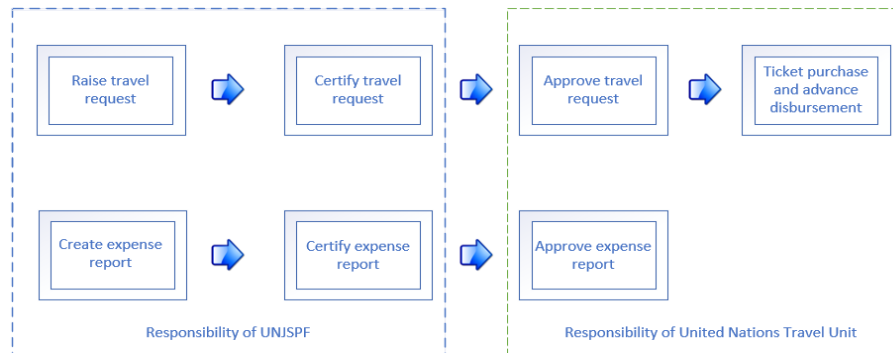
	<i>Page</i>
I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	2-7
A. Travel planning and budgeting	2-5
B. Compliance with travel policies	5-7
IV. ACKNOWLEDGEMENT	7
 ANNEX I      Status of audit recommendations	
 APPENDIX I   Management response	

# Audit of travel management in the Secretariat of the United Nations Joint Staff Pension Fund

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of travel management in the Secretariat of the United Nations Joint Staff Pension Fund (UNJSPF).
2. UNJSPF was established in 1949 by the General Assembly to provide retirement, death, disability and related benefits for the staff of the United Nations and 23 other member organizations. The Chief Executive Officer (CEO) of the Fund administers the pension benefits under the authority of the United Nations Joint Staff Pension Board.
3. Staff members of the Fund Secretariat undertake travel in their official capacity to various places to attend meetings, seminars, conferences, Pension Board meetings, and various committees' meetings. Travel costs typically include airfare, daily subsistence allowance (DSA), terminal expenses, excess baggage charges, and miscellaneous expenses as necessary.
4. The Fund Secretariat arranges travel for the members of various committees of the Pension Board namely, the Audit Committee, the Assets and Liabilities Monitoring (ALM) Committee, the Committee of Actuaries, and retiree representatives attending the Pension Board's meetings.
5. The Fund Secretariat utilizes the United Nations' machinery for the provision of administrative services including travel. All travel is processed in Umoja (which is the enterprise resource planning system of the United Nations) and is subject to United Nations travel policies and procedures. The workflow for official travel is illustrated in Chart 1 below.

**Chart 1: Travel process**



6. During the period January 2016 to April 2019, the Fund Secretariat incurred a total expenditure of \$1.2 million on official travel of its staff involving 240 trips. During the same period, the Fund Secretariat incurred an expenditure of \$1.23 million involving 219 trips for members of the Pension Board, its committees, and retiree representatives.
7. Travel expenditure represented approximately 1.7 per cent of the Fund's overall administrative expenditure. Over the years, the General Assembly has repeatedly stressed<sup>1</sup> the need for efficient utilization of travel funds and exploring options for reducing the expenditure on official travel.

<sup>1</sup> General Assembly resolutions 60/255, 62/238, 63/268, 69/274, and 72/262.

8. Comments provided by the UNJSPF Secretariat are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

9. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring efficient and effective management of official travel at the UNJSPF Secretariat.

10. This audit was included in the 2019 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of official travel could result in inefficient utilization of travel funds and have an adverse impact on the Fund's reputation.

11. OIOS conducted this audit from May to November 2019. The audit covered the period from January 2016 to August 2019. Based on an activity-level risk assessment, the audit covered risk areas in the management of official travel at UNJSPF which included: (i) travel planning and budgeting; and (ii) compliance with travel policies. The audit scope did not include review of the related administrative processes performed by the United Nations Secretariat.

12. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) sample testing of transactions.

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

## **III. AUDIT RESULTS**

### **A. Travel planning and budgeting**

#### Need for better travel planning and budgeting

14. Sound practices in travel planning and budgeting are essential for effective management and control of travel expenditure. The travel budget should be realistic to serve as a control over the travel management process and should be prepared by considering the utilization trends from the previous years.

15. The Fund Secretariat prepared its travel plan and budget based on the estimated number of trips and the number of travellers. This in turn was based on a number of assumptions (e.g., number of visits, number of travellers, location, and purpose) at the time of their preparation. There was no indication that utilization trends from the previous years were factored into the budget forecast, and that past travel data was considered in the planning process.

16. OIOS' review of the Fund Secretariat's travel budget and expenditure showed that over the last three years (2016 to 2018), the actual expenditure was significantly lower than the budget as summarized in Table 1.

**Table 1**  
**Utilization of travel budget**  
(Thousands of United States dollars)

	2016			2017			2018		
	Budget	Actuals	Utilization	Budget	Actuals	Utilization	Budget	Actuals	Utilization
Travel of staff	502.0	369.4	73.59%	555.5	324.7	58.45%	581.8	376.6	64.73%
Travel related to Pension Board and committees'	382.3	367.4	96.10%	450.1	295.4	65.63%	395.6	367.6	92.92%
<b>Total (Fund Secretariat)</b>	<b>884.3</b>	<b>736.8</b>	<b>83.32%</b>	<b>1005.6</b>	<b>619.1</b>	<b>61.56%</b>	<b>977.4</b>	<b>744.2</b>	<b>76.14%</b>

Source: Financial statements

17. As evident from Table 1, the actual expenditure on staff travel was between 58.45 per cent and 73.59 per cent of the budget during 2016 to 2018. With regard to travel of members of the Pension Board and its committees, the actual expenditure was closer to the budget except in 2017 when it was 65.63 per cent of the budget.

18. The Fund Secretariat needed to strengthen controls over travel planning and budgeting to make its budget estimates more realistic and serve as a baseline for better budgetary control of travel expenditure. Routine overprovisioning of funds in the budget could lead to incurring unnecessary expenditures and/or creating the impression that savings were realized by economical use of resources when no such economy was exercised. The Fund stated that the recent shift from the biennial to an annual budget cycle should enable it to make the necessary adjustments to its travel plan and budget and make them more realistic in the future.

**(1) The UNJSPF Secretariat should strengthen controls over travel planning and budgeting by considering the expenditure trends of previous years and analyzing past data to make their travel budgets more realistic.**

*The UNJSPF Secretariat accepted recommendation 1 and stated that it will document the assumptions and information considered for travel planning and budgeting. The UNJSPF Secretariat also stated that actual travel is subject to the approval by the CEO/Deputy CEO and staff availability during the year. Recommendation 1 remains open pending receipt of evidence of the action taken by the UNJSPF Secretariat to make its future budget projections for official travel more realistic by ensuring that significant overprovisioning of funds is avoided.*

Travel of staff to attend meetings of the Pension Board

19. Over the years, the General Assembly has repeatedly stressed the need for efficient utilization of travel funds and exploring options for reducing the expenditure on official travel.

20. On average, 14 Fund Secretariat staff travelled every year to attend the meetings of the Pension Board. The main session of the Pension Board was scheduled for five to seven days at a pre-decided location. It was also customary to have a one-day training session for the new Board members prior to the main session. The cost of staff travels to the Pension Board meeting increased every year and was at its highest in the 2019 session as shown in Table 2.

**Table 2**  
**Cost of travel of Fund Secretariat staff to the Pension Board’s meetings**

<i>Year</i>	<i>Venue</i>	<i>Number of travellers</i>	<i>Cost (\$)</i>	<i>Increase from previous year</i>
2016	Vienna	12	56,736	-
2017	Vienna	15	84,046	48%
2018	Rome	12	95,459	14%
2019	Nairobi	15	133,791	40%

Source: Umoja reports provided by UNJSPF

21. While some managers in UNSJPF considered that physical presence of their staff was necessary to perform tasks before and/or during the Pension Board meeting, others indicated opportunities to reduce the number of travellers. OIOS noted that the staff had either attended the session or provided administrative or technical support, but it was not clear whether their physical presence was required for the entire duration of the session or often longer. The average duration of travel of the Fund Secretariat’s staff for the Pension Board meeting was 11 days. In addition to travel cost, there was a potential impact on UNJSPF operations due to the absence of these staff members for more than 10 days.

22. In 2019, the governance working group established by the Pension Board reviewed the cost implications of the Board’s annual meetings which could be attended by up to 154 individuals. The working group suggested that the number of attendees to the Pension Board meeting could be reduced for increased efficiency and cost saving. In its analysis, the working group recommended that the maximum number of attendees be reduced by 24 per cent with the possibility for a further reduction. It also suggested that DSA be provided for a maximum of six days for the five-day session.

23. Likewise, the UNJSPF Secretariat needs to consider potential opportunities to achieve more efficiency and cost effectiveness by reducing the maximum number of staff attending the Pension Board’s annual meetings.

**(2) The UNJSPF Secretariat should review the list of staff travelling to attend the annual meetings of the Pension Board as well as the duration of their travel to identify opportunities for achieving efficiency and cost-effectiveness.**

*The UNJSPF Secretariat accepted recommendation 2 and stated that it will continue to ensure that the number of travelers and the duration of travel address the support required by the Board. Recommendation 2 remains open pending receipt of evidence that the list of Fund Secretariat staff travelling to attend the meetings of the Pension Board has been reviewed to identify opportunities for achieving efficiency and cost-effectiveness.*

Need for documenting and sharing mission reports to enhance transparency and accountability

24. Preparation and dissemination of mission reports (describing the purpose of the travel, the persons/entities met/contacted by the traveler, the actions/decisions taken, the new knowledge gained, and follow up actions, if any) serve important purposes including raising the awareness of other staff on the issues discussed/learned, and alerting them to issues that may affect their work. Above all, preparation and dissemination of mission reports promotes a culture of transparency and accountability because neither Management nor staff would like to be embarrassed by instances of unproductive or wasteful use of travel resources. It may also provide insights as to whether some of the missions undertaken in the past could be avoided in future by using alternative means such as video- or tele-conferencing.

25. The practice of documenting and sharing the mission reports was not standardized in the Fund Secretariat. Mission reports were available in some format (meeting minutes, meeting presentations, and meeting agenda) in 70 per cent of the cases in the Fund Secretariat. However, this information was not stored centrally or shared in a manner that it could be useful to staff to track the outcomes and/or follow-up actions arising from the mission.

**(3) The UNJSPF Secretariat should: (a) develop a template for a standard mission report based on their operational needs; (b) ensure that staff complete mission reports in each case; and (c) establish a mechanism for storing mission reports in a shareable repository.**

*The UNJSPF Secretariat accepted recommendation 3 and stated that it has introduced a template specifying required elements in standard mission reports. Travellers will be asked to submit the mission reports along with the expense report in Umoja. Recommendation 3 remains open pending receipt of evidence that the Fund Secretariat has developed a template for mission reports, ensured that staff complete mission reports, and that mission reports are stored in a shareable repository.*

## **B. Compliance with travel policies**

26. Official travel in UNJSPF is governed by the Secretary-General's administrative instructions and information circulars. OIOS reviewed a sample of 30 Fund Secretariat staff members involving 218 trips, and 25 individuals of the Pension Board, Committees, and retiree representatives involving 113 trips. The review showed the following:

### Need to strengthen controls over recording of time related to official travel

27. Information circular ST/IC/2019/16 requires that prior to raising a travel request, staff members must submit a corresponding absence request in Umoja and obtain approval from their programme manager.

28. This requirement was not always complied with. In 2018, staff of the Fund Secretariat did not record official travel time in Umoja for 43 out of 61 trips reviewed (70 per cent). The absence of this information in Umoja could result in inaccurate time and attendance data.

29. The Fund Secretariat acknowledged the importance of recording travel time in Umoja and stated that their staff would be reminded to comply with this requirement.

### Need to monitor official travel for compliance with advance purchase policy requirements

30. Pursuant to Staff Rule 7.8 and Section 3.3 of ST/AI/2013/3, individuals travelling on behalf of the United Nations by commercial air paid for by the United Nations (including on self-ticketed itineraries that are reimbursed by the United Nations) should obtain approval for their travel request 16 calendar days in advance of the commencement of travel. Additionally, five calendar days have been provided for obtaining the necessary approvals in Umoja. Staff members or travel administrators are therefore required to submit travel requests at least 21 calendar days prior to the commencement of travel to ensure timely finalization of travel arrangements. Justification should be provided in Umoja for all non-compliant travel requests.

31. OIOS' review of reports extracted from Umoja indicated that the Fund Secretariat's compliance with the policy on advance purchase of tickets was not satisfactory as summarized in Table 3.



**Table 3**  
**Compliance with the policy on advance purchase of tickets**

Year	2017	2018	2019
Percentage of tickets purchased according to the policy	71%	80%	58%

Source: Umoja BI report

32. Reasons for non-compliance as recorded in Umoja included late approval for the mission, budget issues, change in mission dates by the client, and waiting for confirmation from the missions for travel.

33. The cost of airfare to the same location considerably varied depending on the timing of the travel request. For example, the highest fare paid for travel from New York to Rome for the meeting of the Pension Board was about three times the lowest economy fare. The approval from the CEO was usually sent to staff members more than two months before the meeting, listing the names of travellers. While all staff booked their ticket more than 21 days in advance, those who initiated the travel request immediately after the approval almost always obtained the lowest airfares.

34. Certifying officers stated that they constantly reminded staff to comply with the 21-day rule, but the audit showed that the Fund needed to take effective action to ensure better compliance.

**(4) The UNJSPF Secretariat should take effective action to ensure better compliance with the policy concerning advance purchase of air tickets.**

*The UNJSPF Secretariat accepted recommendation 4 and stated that to ensure better compliance, it will remind travellers to comply with the requirement to submit travel requests at least 21 calendar days prior to the commencement of travel. Recommendation 4 remains open pending receipt of evidence that compliance with the policy concerning advance purchase of air tickets has improved in the Fund Secretariat.*

Personal deviations were properly recorded in Umoja

35. Pursuant to Staff Rule 7.6 (f), the normal route for all official travel shall be the most economical route available, provided that the total additional time of the whole journey does not exceed the most direct route by four hours or more. Any and all expenses, including additional taxes, fuel surcharges, and stop-over fees exceeding the approved entitlement are borne by the staff member. Travellers are required to check personal deviation checkbox in Umoja and enter the details in the comments section specifying the nature of deviation like change from authorized route, and any annual leaves taken in this regard.

36. In case of the UNSJPF Secretariat, personal deviations were requested in 40 per cent of the cases (106 out of 267) which involved extended stay at the location, travel to the home city or other locations.

37. The Travel Unit of the United Nations Secretariat reviews the cost associated with personal deviation and any cost in excess of entitlement is recovered directly from the travellers by the commercial travel service provider when the ticket is booked. OIOS' review of sample trips with personal deviations for any additional costs not charged to the traveller did not detect any anomaly. A sample review for completeness in recording of annual leave for the period relating to the personal deviation showed that annual leave was not recorded in one case pertaining to the Fund Secretariat. OIOS was informed that the staff member forgot to enter the leave in Umoja and has since initiated action to correct the omission.

Process for recovery of travel advances was working as intended

38. Section 13 of ST/AI/2013/3 requires staff members to submit a travel claim 14 days following completion of the travel to account for the advance disbursed through submission of expense report in Umoja. Advances not accounted for within the stipulated period are recovered automatically through Umoja through payroll deduction.

39. OIOS' review of advance recovery reports from Umoja showed only one case from the Fund Secretariat where a recovery was pending. OIOS was informed that the staff member was aware of the issue and was in the process taking corrective action.

Travel of members of committees and retiree representatives was regulated appropriately

40. Travel for the members of the Audit Committee is regulated in accordance with the entitlements approved for the Committee which included business class ticket irrespective of the duration of trip, and DSA as per ICSC rates, and fixed terminal expenses. Travel of the members of the ALM Committee and retiree representatives is governed by the provisions of the administrative instruction ST/AI/2013/3.

41. The audit showed that travel relating to members of the Pension Board's committees (i.e., the Audit Committee and the ALM Committee) and retiree representatives was generally regulated in accordance with applicable policies.

#### **IV. ACKNOWLEDGEMENT**

42. OIOS wishes to express its appreciation to the management and staff of the UNJSPF Secretariat for the assistance and cooperation extended to the auditors during this assignment.

(Signed) Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of travel management in the Secretariat of the United Nations Joint Staff Pension Fund

Rec. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	The UNJSPF Secretariat should strengthen controls over travel planning and budgeting by considering the expenditure trends of previous years and analyzing past data to make their travel budgets more realistic.	Important	O	Receipt of evidence of the action taken by the UNJSPF Secretariat to make its future budget projections for official travel more realistic by ensuring that significant overprovisioning of funds is avoided.	31 July 2020
2	The UNJSPF Secretariat should review the list of staff travelling to attend the annual meetings of the Pension Board as well as the duration of their travel to identify opportunities for achieving efficiency and cost-effectiveness.	Important	O	Receipt of evidence that the list of Fund Secretariat staff travelling to attend the meetings of the Pension Board has been reviewed to identify opportunities for achieving efficiency and cost-effectiveness.	30 September 2020
3	The UNJSPF Secretariat should: (a) develop a template for a standard mission report based on their operational needs; (b) ensure that staff complete mission reports in each case; and (c) establish a mechanism for storing mission reports in a shareable repository.	Important	O	Receipt of evidence that the Fund Secretariat has developed a template for mission reports, ensured that staff complete mission reports, and that mission reports are stored in a shareable repository.	30 June 2020
4	The UNJSPF Secretariat should take effective action to ensure better compliance with the policy concerning advance purchase of air tickets.	Important	O	Receipt of evidence that compliance with the policy concerning advance purchase of air tickets has improved in the Fund Secretariat.	30 June 2020

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> C = closed, O = open

<sup>5</sup> Date provided by the UNJSPF Secretariat in response to recommendations.

# **APPENDIX I**

## **Management Response**

UNITED NATIONS



NATIONS UNIES

UNITED NATIONS JOINT STAFF PENSION FUND  
CAISSE COMMUNE DES PENSIONS DU PERSONNEL DES NATIONS UNIES

NEW YORK (Headquarters)  
P.O. Box 5036, UNITED NATIONS, N.Y., N.Y. 10017  
Tel: (212) 963 -6931; Fax: (212) 963 -3146  
E-mail: [UNJSPF@UN.ORG](mailto:UNJSPF@UN.ORG)  
Cable: UNATIONS NEWYORK  
Web: <http://www.unjspf.org>

OFFICE AT GENEVA  
c/o PALAIS DES NATIONS  
CH - 1211, Geneva 10  
Tel: +41 (0) 22 928 8800; Fax: +41 (0) 22 928 9099  
E-mail: [UNJSPF.GVA@UNJSPF.ORG](mailto:UNJSPF.GVA@UNJSPF.ORG)  
Web: <http://www.unjspf.org>

## MEMORANDUM

Ref:

New York, 9 December 2019

To / A:

Mr. Gurpur Kumar, Deputy  
Director Internal Audit  
Division, OIOS

From / De :

Janice Dunn Lee, Acting Chief  
Executive Officer, United Nations  
Joint Staff Pension Fund

Subject /  
Objet:

**UNJSPF response to draft report audit of travel management in the  
UNJSPF (Assignment No. AS2019/800/02)**

1. Reference is made to your memorandum dated 25 November 2019, in which you submitted for the Fund's review and comments, the draft report on the above-mentioned audit.
2. As requested, the Fund secretariat's comments to the audit recommendations are included in **Annex I**. Clarifications to the observations contained in the report are presented in **Annex II**.
3. The Fund secretariat would like to thank OIOS auditors for the constructive exchanges and recommendations to strengthen internal controls in travel planning and budgeting.

cc.: Mr. K. Soll, Chief Financial Officer  
Mr. S. Win, Budget and Finance Officer  
Ms. K. Manosalvas, Risk Officer, Audit Focal Point

Annex I						
Fund secretariat's comments to recommendations OIOS audit of travel management in the United Nations Joint Staff Pension Fund						
Rec. no.	Recommendation	Critical/ <sup>1</sup> Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNJSPF Secretariat should strengthen controls over travel planning and budgeting by considering the expenditure trends of previous years and analyzing past data to make their travel budgets more realistic.	Important	Yes	Financial Services	July 2020	The Fund will document the assumptions and information considered for travel planning and budgeting. The Fund secretariat notes however that actual travel is subject to the approval of the Chief Executive Officer (CEO) / Deputy CEO and to staff availability during the year.
2	The UNJSPF Secretariat should review the list of staff travelling to attend the annual meetings of the Pension Board as well as the duration of their travel to identify opportunities for achieving efficiency and cost-effectiveness.	Important	Yes	CEO / Financial Services	September 2020	The cost of staff travel to the Pension Board increased in 2019 due to the meeting location, which is agreed by the Board. The Fund secretariat will continue to ensure that the number of travelers and duration of travel address the support required by the Board.
3	The UNJSPF Secretariat should: (a) develop a template for a standard mission report based on their operational needs; (b) ensure that staff complete mission reports in each case; and (c) establish a mechanism for storing mission reports in a shareable repository.	Important	Yes	Financial Services	June 2020	The Fund secretariat introduced a template specifying required elements in standard mission reports; travelers will be asked to submit the mission report along with the expense report in Umoja. The template was separately provided to OIOS.
4	The UNJSPF Secretariat should take effective action to ensure better compliance with the policy concerning advance purchase of air tickets.	Important	Yes	Financial Services	June 2020	Compliance with the policy on advance purchase of tickets is mandatory, as there is an automated control in UMOJA that requires travelers to provide justification for non-compliant travel requests. To ensure better compliance, the Fund secretariat reminds travelers to comply with the requirement to submit travel requests at least 21 calendar days prior to the commencement of travel.

<sup>1</sup> 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.

<sup>2</sup> 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.

Annex II

Comments and clarifications to the observations contained in the detailed results of the audit of travel management in the UNJSPF

1. Paragraph 4: At its 66<sup>th</sup> session, the Board changed the name of the ALM Committee to “Fund Solvency and Assets and Liabilities Monitoring Committee”.
2. Paragraph 20: The cost of staff travel to the Pension Board meeting increased in 2019 due to the meeting location and business class tickets, and not because of an increase in the number of travelers. The number of travelers is consistent over the years and responds to the support required by the Board. For example, the number of travelers increases in odd number years when the budget is considered.
3. Paragraph 41: The Fund secretariat requests OIOS to note in the report that as per the evidence provided, the excess airfare is \$76.6, and not \$543.33.
4. Paragraph 42: Evidence provided to OIOS showed that, in accordance with Travel Policy, the reimbursement to the traveler was within the amount approved by the Travel Unit. The travel ticket was available and provided to OIOS for review.

Upon enquiry, DOS-HR advised that Section 34(e) of ST/IC/2019/16 stipulates that in cases of self-ticketing, staff members must comply with the terms indicated in the approved travel request and purchase tickets in line with the approved dates, mode, route and standard of travel. However, as clarified by the Travel Unit, should a staff member purchase an air ticket that does not conform with the approved standard of travel, s/he may be reimbursed for the cost of the ticket up to the amount approved by the respective travel unit. In this regard, the Fund will continue the practice and reimburse up to the amount approved by the travel unit regardless of approved standard of travel/mode.