



INTERNAL AUDIT DIVISION

REPORT 2025/076

Audit of fuel management in the United Nations Interim Force in Lebanon

UNIFIL had adequate controls over fuel operations, contractor oversight and environmental safety, but needed to enhance Electronic Fuel Management System data integrity and resolution of issues identified through fuel monitoring

23 December 2025

Assignment No. AP2025-672-01

Audit of fuel management in the United Nations Interim Force in Lebanon

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of fuel management in the United Nations Interim Force in Lebanon (UNIFIL). The objective of the audit was to assess the adequacy and effectiveness of fuel management to ensure timely and sufficient petroleum, oil and lubricants to support UNIFIL in delivering its mandate. The audit covered the period from 1 April 2023 to 30 June 2025 and included: (a) planning and risk management; (b) fuel operation activities; (c) contract performance monitoring; and (d) security and environment.

UNIFIL effectively budgeted and monitored for fuel, with adjustments made based on changes in force strength. Contingency plans were activated during the October 2024 regional crisis, ensuring uninterrupted fuel supply. Operational controls and records relating to fuel receipt and issuance were maintained, and daily reporting by contingents and the contractor were completed. UNIFIL implemented a Quality Assurance Surveillance Plan and conducted monthly performance review meetings with the contractor.

The Electronic Fuel Management System exception reports were utilized to detect irregularities, mitigate theft risks, and monitor fuel consumption. However, OIOS noted persistent data integrity issues, including odometer discrepancies and unresolved overconsumption cases, mainly involving contingent-owned equipment. In addition, OIOS noted that UNIFIL identified cases of non-compliance with electricity directives leading to unauthorized excess amperes supplied to the Lebanese Armed Forces, for which a corrective action was needed.

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

- Enhance contingent compliance in capturing accurate data and escalate unresolved data integrity matters through the chain of command and appropriately enforce compliance.
- Review the ampere threshold provided to the Lebanese Armed Forces and ensure troop-contributing countries obtain written approval from the Mission Support Division for extra amperes provided to the Lebanese Armed Forces.

UNIFIL accepted both recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of fuel management in the United Nations Interim Force in Lebanon

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of fuel management in the United Nations Interim Force in Lebanon (UNIFIL).

2. UNIFIL operates from its headquarters in Naqoura, and in Sectors East and West, all located in South Lebanon. The Mission has 10,500 peacekeepers coming from 50 troop-contributing countries. The Mission has 2,968 vehicles, 520 generators and 7 aircraft. UNIFIL experienced a crisis and disruption to its normal operations in October 2023 due to exchanges of fire across the Blue Line. On 27 November 2024, a ceasefire was reached between Israel and Lebanon mandating a 60-day halt to hostilities. Despite this agreement, hostilities persisted through the audit period. On 29 August 2025, the Security Council extended the mandate of UNIFIL until 31 December 2026 with the Mission and a one-year safe and orderly withdrawal through 2027 with some limited residual functions during this time.

3. Timely provision of petroleum, oil and lubricant (POL) (i.e., diesel, petrol, kerosene, Jet A1, liquefied petroleum gas and lubricants) is critical to support the delivery of mission mandates. The management of POL is governed by the Fuel Management Guidelines (2023) and supplemented by various UNIFIL standard operating procedures.

4. UNIFIL operates a turnkey contract for the provision of POL under a long-term supply and service agreement established by the Procurement Division within the Department of Operational Support. The current contract was signed in January 2024¹ for an initial term of three years with a not-to-exceed amount of \$79.7 million. The contract encompasses the supply of fuel, oils, lubricants, as well as the collection and disposal of waste oil. The contractor provides POL products and associated services at 7 turnkey distribution points, 6 commercially-operated distribution points² and 14 bulk delivery points. The contractor also delivers fuel to 148 United Nations-owned generators at 56 locations.

5. The budgets and expenditures for POL in the Mission for the previous three years are indicated in table 1. The Mission attributed the over-expenditure in 2022/23 to the return to pre-COVID-19 consumption levels; higher actual average prices per litre of fuel resulting from the global rise in fuel costs; and the provision of 230,000 litres of fuel to the Lebanese Armed Forces (LAF) as a one-off temporary and special measure. The under-expenditure in 2023/24 was attributed to the reduction of Mission operations following the resumption of hostilities in October 2023.

Table 1: UNIFIL budget and expenditure for POL products

Fiscal Year	Budget (USD)	Expenditure (USD)	Variance (USD)
2022/23	12,205,000	14,128,633	(1,923,633)
2023/24	15,874,500	13,378,170	2,495,875
2024/25	14,977,100	12,930,913	2,014,715
Total budget	43,056,600	40,437,716	2,618,884

Source: Umoja data

¹ The turnkey contractor has been the same contractor for the Mission for the previous 12 years. The contract with the contractor also covered the supply of POL to the United Nations Economic and Social Commission for Western Asia located in Beirut, United Nations Disengagement Observer Force located in Syria and other United Nations partners in Lebanon on a direct billing basis and cost recovery basis.

² Commercially-operated distribution points are fuel facilities owned independently by the contractor and not subject to exclusive use by UNIFIL and are specifically identified and included in the turnkey contract.

6. Management, control and reporting of POL operations is handled by the Fuel Unit, which is headed by a Chief at the P-4 level reporting to the Chief, Life Support Section. The Unit has 13 authorized posts comprising 4 international and 9 national staff.

7. The Electronic Fuel Management System (EFMS-2) is an application for the management of fuel which facilitates the collection of fuel transaction data. It provides management and users with a set of tools for fuel planning, consumption, inventory control, data analysis and reporting. EFMS-2 has been installed at all 28 UNIFIL fuel distribution points. The Contract Performance Reporting Tool (CPRT) is a United Nations Department of Operational Support tool to evaluate contractors' performance based on technical performance, cost performance and management. Access to the tool is restricted to authorized users and CPRT does not contain personal data. The Quality Assurance Surveillance Programme tool is an enterprise application that captures information on quality assurance plans, quality assurance reviews, and recommendations arising from the reviews conducted.

8. Comments provided by UNIFIL are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the adequacy and effectiveness of fuel management to ensure timely and sufficient POL to support UNIFIL in delivering its mandate.

10. This audit was included in the 2025 OIOS risk-based work plan as POL posed high financial, operational and reputation risks, and it is an enabler to mandate implementation.

11. OIOS conducted this audit from August to November 2025 and covered the period from 1 April 2023 to 30 June 2025. Based on an activity-level risk assessment, the audit covered high and medium-risk areas, which included: (a) planning and risk management; (b) fuel operation activities; (c) contract performance monitoring; and (d) security and environment.

12. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation, policies, guidelines and standard operating procedures; (c) analysis of data from the Electronic Fuel Management System; (d) sample review of 30 receipts of bulk fuel orders and 30 issuances of fuel; and (e) observation of fuel operations by way of field visits.

13. To assess the reliability of data pertaining to the EFMS-2 database, OIOS tested samples of fuel transactions pertaining to fuel consumption to the data in EFMS-2. The reliability of fuel consumption data was verified by reconciling odometer readings and quantities scanned by fuel operators with the records in EFMS-2. Through a walkthrough, OIOS confirmed that access rights to EFMS-2 were restricted to authorised users. Based on the review, OIOS concluded that the data was sufficiently reliable for the purposes of the audit objective.

14. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Planning and risk management

UNIFIL captured required elements of a fuel plan through other mission documents

15. The Fuel Management Guide requires missions to develop a mission fuel plan that includes: (a) key fuel suppliers and distributors in the region; (b) listing of vehicles, equipment and aircraft; (c) estimate of amount of fuel required; (d) definition of the fuel support concept; and (e) staff requirements. The Fuel Unit confirmed that UNIFIL did not have a mission fuel plan. However, OIOS review noted that the elements of the plan were addressed in various documents and tools as shown in table 1.

Table 1: Elements of model fuel plan captured in other Mission documents and tools

Source of fuel plan element	Fuel plan elements identified in source
1. Contingency Plan	The Contingency Plan included a listing of sources of fuel in the region, key fuel suppliers and distributors in the region
2. UNIFIL Mission Support Plan	The Mission Support Plan: (a) contained a listing of all the United Nations-owned equipment and contingent-owned equipment in the Mission; and (b) provided the fuel volumes and days of supply required to be kept in Lebanon for strategic reserves, local reserves, and contingent reserves. The Mission Support Plan and UNIFIL SOPs provided a definition of the fuel support concept.
3. EFMS-2	The EFMS-2 also contained a database of all fuel consuming equipment in line with the Mission's "no barcode no fuel" policy.
4. Budget	The staff requirements were highlighted in the budget and documented in the Fuel Unit organigram.

16. As all the fuel plan elements were captured in various documents which were duly approved, OIOS did not make a recommendation. OIOS noted that UNIFIL agreed it could prepare a consolidated mission fuel plan that consolidates the required information into one document.

UNIFIL adequately budgeted and monitored fuel needs and consumption

17. UNIFIL was required to prepare annual budget estimates for POL products, based on historical evidence in line with the Fuel Management Guide. The Mission had uploaded details of all fuel consuming assets from Umoja and the Electronic Contingent-owned Equipment databases into EFMS-2. OIOS review of EFMS-2 data and budget proposals for POL products for the audited periods found that the Mission had used historical data to determine the fuel requirements for the following year as shown table 3.

18. The variance in fuel volumes for Jet A1 for the 2025/26 was explained by the resumption of normal flight operations following the signing of the ceasefire agreement between Lebanon and Israel.

Table 3: Comparison of UNIFL fuel unit budgeted quantities against historical EFMS-2 data

Years	Details	Diesel	Jet A1	Petrol	LPG
2022/23	Historical quantities	19,624,984	435,932	183,603	215,937
2024/25	Budgeted quantities	19,240,018	404,400	176,467	215,727
	Difference	384,966	31,532	7,136	210
	Variance	2%	7%	4%	0%
2023/24	Historical quantities	18,544,305	185,389	148,159	183,049
2025/26	Budgeted quantities	18,416,599	404,400	134,378	182,849
	Difference	127,706	-219,011	13,781	200
	Variance	1%	-118%	9%	0%

Source: Historical EFMS data and Fuel Unit budgeting proposals for respective years

19. Additionally, the Fuel Unit monitored changes in fuel consuming assets to determine changes in UNIFIL's force strength which would impact the required fuel quantities. This was done in coordination with the Transport and Contingent-owned Equipment Units for new incoming assets to the Mission so that the equipment is uploaded into EFMS-2 and assigned barcodes to monitor and track fuel consumption.

UNIFIL developed and updated contingency plans to manage fuel risks

20. The Fuel Management Guide stipulates that the Mission should develop contingency plans for scenarios that pose greater risk exposure, including mitigating measures. In October 2010, UNIFIL developed a fuel contingency plan, which contained components as recommended in the Fuel Management Guide, which included management of fuel reserves (e.g. strategic fuel reserve (SFR), local reserve (LR), and contingency reserve (CR)); minimum operating stocks; and days of supply and risks related to fuel supply chain disruption. The plan included a risk assessment of UNIFIL fuel operations, of which results were consolidated into a risk exposure matrix and included the following three main risks: (a) damaged infrastructure at the SFR/LR facility; (b) main supply route cut off; and (c) strike, sabotage and rioting. OIOS noted that the Fuel Unit submitted quarterly risk updates to the Principal Coordinator's Office through a template, which included the risk definition, risk response or treatment plan, due date, status of the plan, and the team responsible. OIOS confirmed that the contingency plan was updated in June 2016 and November 2022.

21. The fuel contingency plan was activated in October 2024 during the regional crisis and guided the actions taken by the Mission, such as the provision of fuel by the contingents to the locations that could not be accessed by the contractor due to the security situation. The Mission recently revised its fuel contingency plan in July 2025, necessitated by the new fuel guidelines which became effective on 1 April 2023 and the crisis which happened between October 2023 and April 2025.

UNIFIL facilitated and conducted training for military and contractor personnel

22. Policies and procedures governing fuel operations highlight the need for training of personnel in fuel management. OIOS review of training documentation confirmed that all Fuel Unit staff members had taken the online fuel management course offered through the Capacity Development and Operational Training Service, to enhance their knowledge of fuel operations and contact management. The review confirmed that personnel had obtained certificates in all the recommended levels in the introduction to fuel management course namely introduction, foundation, advanced 1 and advanced 2.

23. OIOS review of 49 handover/takeover exercises from 12 contingents during the audit period found that the Fuel Unit delivered induction training for military personnel whenever there was a rotation of contingents and covered topics that included: fuel unit SOPs; operation of scanners; preparation of daily reports; treatment of contaminated soil; avoiding spillage after refuelling, and; draining water from fuel station tanks. In addition to training military personnel, the Fuel Unit also invited the turnkey contractor to attend training sessions on EFMS-2 whenever they were being conducted. The training sessions included updates to the EFMS-2 and training on Power BI reports for fuel stock and inventory management.

B. Fuel operation activities

UNIFIL was monitoring fuel consumption through EFMS-2, but some issues were not adequately resolved

24. The Fuel Management Guide requires each mission to establish a robust fuel control and monitoring system, with EFMS-2 as a core component. Every fuel storage and consuming equipment must be registered in EFMS-2, including the assignment of a unique system generated barcode.

25. UNIFIL had 5,241 active fuel equipment as of 30 June 2025 comprising 55 storage equipment and 5,186 fuel consuming equipment. OIOS review of EFMS-2 records confirmed that: (a) all fuel storage and consuming equipment were equipped with unique barcodes; (b) all fuel storage and consuming equipment was identified against a specified location; and (c) all equipment was recorded in the system in the appropriate category and with an appropriate description. OIOS also found that the Fuel Unit used exception reports from EFMS-2 to initiate corrective action for identified issues, namely: (a) requesting the Logistics Division at Headquarters to fix false-flag alerts of duplicate transactions and equipment discrepancies; (b) raising iNeed requests for correction of entries related to human errors; (c) requesting users to fix faulty odometers; and (d) informing users to use the correct barcodes for fuelling consuming equipment. Subsequent to the start of the audit, the Mission raised iNeed requests to clean up user access rights for the EFMS-2 system to remove persons who had either left the Mission or no longer had fuel roles.

26. However, OIOS found that residual EFMS-2 data integrity issues persisted as follows:

- 10,285 fuel transactions representing six per cent of all transactions were flagged for discrepancies between the actual equipment odometer reading captured by photo and the reading manually entered in the EFMS scanner attributed to human error and discrepancies between the expected odometer reading and the actual odometer reading attributed to faulty odometers. OIOS noted that 8,378 (81 per cent) of which related to contingent-owned equipment. 7,563 of these transactions were attributed to human errors in capturing correct odometer readings while 2,722 were attributed to faulty odometers.
- Four fuel consuming equipment that had previously been deactivated received fuel on seven occasions during the audit period.

27. This happened because of human errors in scanning fuel consuming equipment and recording correct odometer readings and unresolved follow-up between the Fuel Unit and contingents. Additionally, despite conducting handover-takeover procedures for outgoing/incoming contingents, this had not fixed or reduced noted discrepancies over time. Failure to proactively and continuously maintain correct data in the EFMS-2 system could expose the Mission to the risk of relying on incorrect data for decision making.

28. UNIFIL used EFMS-2 as the primary tool for monitoring the consumption of fuel. Each fuel consuming equipment captures data such as units of measure, standard fuel consumption units/rates and allowable tolerance levels. The Mission had established the threshold for overconsumption at 20 per cent

above the standard fuel consumption units/rates for each equipment, based on historical data, and recorded this in EFMS-2 against each fuel consuming equipment. OIOS reviewed all eight data exception reports and eight equipment exception reports for fuel consumed during the audit period from EFMS-2 system and found that 628 equipment overconsumed fuel during the audit period, 548 (or 87 per cent) of which related to contingent-owned equipment. A further review found that 30 non-specialized fuel consuming equipment (23 vehicles and 7 generator-sets) accounted for 52 per cent of all fuel transactions flagged for overconsumption. Each of this equipment had faulty odometer issues that remained unresolved for between 3 to 15 months.

29. OIOS review of 5 out of 23 contingents fuel records found that the Fuel Unit frequently identified cases of overconsumption from EFMS-2 data and sent emails to contingents to account for overconsumption, including for cases of faulty odometers, and to take corrective action. All contingents had variously responded to account for the fuel overconsumption and undertaken to take corrective action. Consumption patterns for specialized fuel consuming equipment such as cranes, earth moving machinery, ambulances and fire engines did not follow established consumption patterns, and their exceptions were therefore noted. However, cases of perceived overconsumption among non-specialized equipment persisted in instances where equipment had faulty odometers that were not fixed in timely manner. This happened because the Fuel Unit did not have the right to enforce non-fuelling for equipment with faulty odometers. Unresolved odometer issues could deny the Mission the ability to effectively account for the consumption of fuel resources.

(1) UNIFIL should: (a) enhance contingent compliance in capturing accurate data in order to improve data integrity in the Electronic Fuel Management System; and (b) escalate unresolved data integrity matters through the chain of command and appropriately enforce compliance so that data integrity issues are resolved accordingly.

UNIFIL accepted recommendation 1 and stated that it had sent a formal communication to the contractor and contingent reiterating compliance requirements for EFMS data accuracy. The Mission further stated that it had escalated discrepancies requiring United Nations Headquarters support and would follow up to enforce compliance and ensure future data integrity.

UNIFIL maintained adequate records of receipt and issuance of fuel

30. The UNIFIL SOP on fuel operations requires all transactions for receiving and issuing POL to be correctly recorded in EFMS-2 using pre-fitted barcodes. The recipient of POL is required to sign off on the EFMS-2 scanner for the correct quantities received. The SOP also requires the operators of all distribution points to account for POL inventories through daily reports to the Fuel Unit.

(a) Receiving of fuel

31. UNIFIL operated 27 fuel distribution points and an additional 56 generator locations. The contractor delivered fuel to bulk delivery points and generator locations and manually recorded the quantities delivered in EFMS-2 after verification by the recipient. A sample review of 30 receipts of fuel at bulk delivery points and generator locations found that the contractor scanned the barcodes for the source and destination equipment and took photos of the pump meter for bulk quantities issued as required. The quantities issued for the sample tallied with the quantities recorded in EFMS-2.

(b) Issuance of fuel

32. Operators at the distribution points scanned the barcodes for the recipient personnel and the destination equipment. The operators took photos of the pump meters and manually entered the odometer and kilowatt hour readings and quantity issued on the EFMS-2 scanner for which recipients signed off on the same scanners. The scanners regularly synchronized with the system to update the records of transactions. A sample review of 30 fuel transactions found that the operators had scanned the barcodes for source and destination equipment as well as photographs of quantities issued and odometer/kilowatt-hour readings of the destination equipment. The odometer and kilowatt-hour readings and quantities issued for the sample tallied with the records in EFMS-2.

(c) Daily reporting

33. A review of all daily reports for the sampled month of June 2025 found that all contingents with fuel distribution points and the turnkey contractor prepared daily reports for their respective distribution points and forwarded them to the Fuel Unit. The reports indicated the quantities received, issued and the balances on hand. During a site visit, OIOS observed the Mission using dipsticks to derive stock balances on hand. Discrepancies between dipstick readings against system quantities were noted for 7 out of 15 contingents, 4 of which were reviewed by the Fuel Unit to be within the acceptable levels. The Fuel Unit followed up on the discrepancies in the remaining three contingents for corrective actions.

UNIFIL was addressing fuel theft risks

34. The Fuel Management Guide stipulates that the Fuel Unit should carry out specific fuel theft risk analysis, conduct unannounced inspections and identify and report misappropriation of fuel.

35. The Fuel Management Guide outlined several preventive measures to address potential fuel misappropriation which OIOS confirmed, through document reviews and site visits, had been implemented. The Mission used EFMS-2 and leveraged exception reports from EFMS-2 to identify irregularities, such as duplicate transactions. During the period under review, 60 duplicate transactions were flagged and subsequently cleared following further analysis by the Fuel Unit. The use of water finding paste by the contractor to ensure safety of jet fuel also provided added assurance that water was not being used to disguise the true quantity of fuel in the container. During a site visit, OIOS observed this practice and verified that no water was present in the jet fuel. Additionally, the Mission conducted daily dipstick checks to confirm fuel stock levels which OIOS confirmed was being done through its review of the daily reports.

36. During the audit period, the Fuel Unit conducted 10 unannounced inspections at contingent positions to confirm that there were no suspicious activities, such as fuel pilferage. The unannounced inspections were conducted on a random basis. In some instances, the inspections were triggered by unusual recordings in the daily reports, such as lack of movement in the daily dip recordings. Key personnel explained that depending on the seriousness of the finding, the Fuel Unit may escalate the matter for further investigations to the Security Investigation Unit or conduct awareness talks with the parties involved if it is determined that the action was due to lack of awareness. They stated that there were no findings during the period under review that warranted escalation to the Security Investigation Unit. OIOS confirmed, through its review of 10 inspection reports, that no issues warranted referral to the Security Investigation Unit. The inspection reports documented details of the findings of the inspection, pictorial evidence in some instances and the action taken in relation to the finding.

Non-compliance with the directive on provision of excess electricity to the Lebanese Armed Forces

37. In a code cable dated 26 July 2013, UNIFIL was granted authority to provide electricity to LAF positions located near UNIFIL contingents up to an established threshold of five amperes but had to be monitored and usage recorded. In a memorandum dated 30 December 2022 addressed to all contingents stated that the contingents could provide more than the five-ampere limit, but must submit a written request, obtain Mission Support Division approval, and bear the additional costs. OIOS review of 10 inspection reports and various emails showed that the Fuel Unit had detected instances in 2022 where two contingents provided more than the authorized five amperes to LAF positions. Inspections conducted in 2023 revealed that the contingents had continued to supply excess amperes despite being requested to take corrective action. Based on the Fuel Unit's computations as of June 2023, the estimated fuel cost of the unauthorized supply was \$21,038. The Mission Support Division did not authorize the excess amperes, and there was no reimbursement from the two contingents for the excess fuel used for the additional amperes.

38. Provision of excess amperes to LAF positions was attributed to the failure of contingents in implementing the directive, leading to unauthorized usage of fuel to supply the excess amperes. Management explained that there would be a need to review the ampere limits provided for in the 2013 code cable, which was over 10 years old, as the limits may not be reflective of the current needs.

(2) UNIFIL should: (a) review the ampere threshold provided to the Lebanese Armed Forces and adjust the limits to reflect current ampere requirements; and (b) ensure troop-contributing countries obtain written approval from the Mission Support Division for extra amperes provided to the Lebanese Armed Forces.

UNIFIL accepted recommendation 2 and stated that the Mission would: (a) carry out site visits to review and adjust the ampere thresholds in line with current requirements; and (b) would remind troop-contributing countries of the requirement to obtain written approval to provide additional amperes in any position to the Lebanese Armed Forces.

UNIFIL and the contractor took action to finalize the environmental impact assessment for the new fuel station

39. The Fuel Management Guide requires missions to conduct mandatory environmental impact assessment (EIA) for the construction of fuel installations to evaluate the potential environmental, social, and economic consequences before approval of the project or development. The assessment report and its findings is used by relevant authorities, in this case the Ministry of Environment (MoE) in the Government of Lebanon, to decide whether to approve, modify, or reject a project.

40. The current fuel station located in UNIFIL Headquarters was more than 30 years old and was positioned near the main street which posed a significant security threat. Additionally, there were environmental risks with aging infrastructure without a leak detection system and incomplete plans and drawings. UNIFIL established a site board on 22 November 2022 to review and oversee the relocation of the fuel station which was approved on 10 March 2023. On 24 January 2024, a mobilization notice was issued to the contractor. The initial cost of the project was \$2,755,968 but was amended to \$3,116,878 following modifications to the design. However, due to an escalation in the crisis, mobilization only commenced on 14 April 2025 with planned completion in January 2026.

41. OIOS review of the relocation of the fuel station showed that construction works commenced before the EIA had been finalized. This was because when the application was submitted to the MoE by the turnkey contractor, the Ministry refused to review it on the basis that it had to be submitted by UNIFIL itself or its power of attorney. MoE also requested additional documentation which the Mission could not

provide such as the title deed and the aerial view of the camp. UNIFIL runs the risk of the project not being approved by the Ministry of Environment. In addition, the lack of properly conducted EIA could increase the risk of costly clean-up operations, fines, and legal liabilities later in the project's lifecycle.

42. The Fuel Unit consulted the Legal Unit to provide guidance on the matter and a note verbale dated 10 October 2025 was issued to Ministry of Foreign Affairs for transmission to MoE. The note verbale clarified that the contractor was responsible for liaising directly with the MoE for the preparation, submission, and follow-up of all applications. On 10 November 2025, the contractor submitted the preliminary documentation to the MoE. On 17 November, the project file was delivered and registered at the Ministry under reference #4774/B 2025. The contractor was waiting for the MoE feedback before preparing the scoping report. UNIFIL stated that it has taken the necessary steps to advance the EIA process, the contractor has met its obligations, and the next step is with the MoE. UNIFIL continues to monitor progress closely. Based on the action taken by UNIFIL, OIOS did not make a recommendation.

C. Contractor performance monitoring

Contractor provided the required policies, procedures and plans per contractual requirements

43. The fuel contract requires the contractor to develop, establish and maintain comprehensive operating procedures and plans related to contractor personnel safety, occupational safety and health, environmental control, emergency response, and fire prevention and control. OIOS review of the contractor documents confirmed that all the policies, procedures and plans had been submitted to UNIFIL as required by the contractor. The policies and procedures were for the contract duration which was for a period of three years.

44. As a safeguard against the contractor defaulting, the contract between UNIFIL and the turnkey contractor signed 8 January 2024 required the contractor to provide performance security no later than 10 days following the effective date of agreement. OIOS confirmed that the contractor provided the performance security through an international bank based in Switzerland as guarantor, valid until 8 March 2027.

UNIFIL adequately conducted quality assurance reviews of the contractor

45. The Fuel Management Guidelines stipulate that missions should establish a Quality Assurance Surveillance Plan (QASP) which is a key mission surveillance process that is applied to performance-based service contracting and is used to manage contractor performance. The scope of the QASP includes facility management, quality control documentation, health security and environment procedures amongst others.

46. OIOS confirmed that: (a) QASP had been prepared for the period under review; (b) all the planned reviews were conducted; and (c) recommendations arising from the reviews had all been resolved. OIOS reviewed 19 quality assurance reviews conducted by the Fuel Unit during the audit period. The Fuel Unit provided completed QASP checklists which confirmed that the assurance reviews were conducted by representatives from the Fuel Unit and the contractor. Areas covered from the checklists included availability of certificates of quality for each batch of product received; storage of waste products; security of the premises; working order of equipment; and availability of safety tools. Separate checklists were prepared for ground fuel and aviation fuel. OIOS review of the QASP checklists confirmed that in all instances the pass mark had been achieved with an average score of 96 per cent.

47. For example, the fuel guidelines stipulate that the Mission should ensure that the contractor implements safety measures to ensure safety of personnel. Review of the turnkey contractor safety procedures confirmed that they adequately covered the aspects contained in the fuel guidelines. Furthermore, a site visit conducted by OIOS on 13 August 2025 to the SFR and LR location, JET A1 distribution point, Headquarters distribution point and the generators' location, all located at UNIFIL Headquarters in Naqoura, confirmed that the turnkey contractor had safety measures in place. The locations all had fire extinguishers, first aid kits, anti-spillage kits, safety signs (i.e., non-smoking area, fire exit, fire extinguisher). The safety signs were all prominently displayed and could be easily seen by personnel operating on the premises. In addition, all personnel were dressed in appropriate PPE to protect them from contact with POL.

UNIFIL had conducted regular contractor performance reviews

48. The Fuel Management Guide stipulates that performance review meetings between the contractor and the mission must be organized regularly. OIOS review confirmed that all expected 26 monthly meetings during the audit period were conducted. All the minutes for the period under review were duly signed, dated and approved by representatives from the Fuel Unit and the turnkey contractor. OIOS concluded that salient matters were discussed during the meetings and adequately recorded. Matters of discussion in the meetings included: APL for the previous month, contract issues, EFMS-2 issues, fuel operations. One key issue discussed was the failure of the turnkey contractor to deliver fuel to some locations. Arising from this, the turnkey contractor wrote to UNIFI giving notice of force majeure due to the ongoing war in the area of operation. The Mission, however, informed the turnkey contractor it would only pay for services rendered and issued a credit note of \$9,700. Another key issue raised during the performance review meetings related to the errors committed by the contractor's staff in dispensing fuel. Subsequent discussions revealed there was an improvement in the number of errors recorded following interventions made by the contractor.

D. Security and environment

UNIFIL had put in place adequate security measures

49. The Fuel Unit and contractors should implement specific security risk mitigation measures to avoid theft, sabotage, terrorism or other actions which may harm people, property and the environment. OIOS review of the Mission's risk treatment and response plan for second quarter 2025 approved by the Head of Mission and Force Commander to address the risk of fuel theft indicated that the Security Section was leading the process of installation of Closed-Circuit Television (CCTV) cameras at the SFR facilities and IMU exits. This involved three phases, namely: (a) security assessment and requisition process; (b) procurement phase; and (c) installation phase. The CCTV project was in the initial stage and the target date for completion was 31 December 2025.

50. On 13 August 2025, OIOS conducted a site visit to the SFR and LR storage areas, the diesel and petrol fuelling point, and the Jet A1 fuelling point, all in Naqoura HQ. All three sites had cameras to monitor activities. The SFR and LR storage sites and the Jet A1 fuelling point were adequately secured with gates and chains, and access was restricted to authorized personnel only. Keys to the gate locks were only accessible to staff who were authorized to access the premises. The Mission is also currently in the process of installing cameras at its other SFR storage area.

UNIFIL implemented adequate measures to protect the environment

51. The guidelines require Missions to develop and implement environmental management procedures in line with established UN-wide environmental policies, operational guidance and strategies. UNIFIL developed nine policies, procedures and guidelines including the UNIFIL Environmental Policy, Environmental Incident Management, Environmental Assessment Process and the Environmental Master Contingency Plan. The approved UNIFIL Environmental Policy was issued in 2017. Key personnel in the Environmental and Occupational Safety and Health Unit explained that the policy had been updated and was awaiting approval which had not been done due to the regional crisis. The Mission, however, is using the Department of Operational Support Environmental Policy for Peacekeeping Operations and Special Political Missions to guide its environmental processes.

52. In addition to the development of policies, the Mission also implemented environmental procedures which included management of environmental incidents. Environmental incidents were recorded in an application developed in-house called the Environmental Incident Management System (EIMS). During the period under review, 25 incidents were recorded in EIMS of which 14 (or 56 per cent) were POL-related. OIOS review confirmed all the incidents were properly contained, mitigating actions implemented, and cases closed. During the period under review, the Mission conducted 240 environmental assessments, which is a routine and systematic review of the potential or negative impact that an operation or planned project may have on human, health, safety, and/or the environment. Two significant findings from the assessments were lack of basins at the turnkey contractor fuel station in Baabda and the Irish Battalion. The Mission was taking steps to resolve the matters.

53. On 13 August 2025, OIOS conducted site visits to the SFR and LR storage areas, the diesel and petrol fuelling point, and the Jet A1 fuelling point, all in Naqoura HQ. All three sites showed no signs of spillage or indicators of conditions that may cause damage to the environment. The sites were clean and clear of any rubble. The sites were installed with basins to contain fuel in the event of spillages. They also had spillways to allow drainage in the event of spillage. All the sites had spillage kits for cleaning up spillage in the event they occurred. Used POL due for disposal was properly labelled and stored in readiness for collection by the turnkey contractor for disposal.

54. The UNIFIL Environmental Emergency Response Plan stipulates that the Chief, Fuel Unit is responsible for updating, maintaining and executing the plan. OIOS review of the UNIFIL Environmental Emergency Response Plan dated 10 June 2016 confirmed that it contained the recommended elements in the Fuel Management Guide. This included the type of potential emergency; emergency action to be taken; responsibilities of specific staff; essential contacts with routine and emergency telephone numbers amongst others. In addition, emergency response plans for all six distribution points were submitted by the turnkey contractor as per contract terms. The Mission tested its Environmental Emergency Response Plan for 2022-23 and 2023-24. One exercise was conducted by Indonesian Battalion in November 2022 during which they mimicked a POL leakage from a fuel truck near an olive grove. The other exercise was conducted by the Italian Battalion in July 2023 in which they mimicked a fuel spillage during discharging fuel from the tanker to the storage tanks. In both exercises, the battalions responded in accordance with environmental procedures and the resulting reports did not have any recommendations.

IV. ACKNOWLEDGEMENT

55. 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.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of fuel management in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
1	UNIFIL should: (a) enhance contingent and contractor compliance in capturing accurate data in order to improve data integrity in the Electronic Fuel Management System; and (b) escalate unresolved data integrity matters through the chain of command and appropriately enforce compliance so that data integrity issues are resolved accordingly.	Important	O	Evidence of a) the instruction to the contingents and contractor providing assurance on the accuracy of the data in EFMS; b) and escalation of unresolved EFMS discrepancies to United Nations Headquarters and the follow ups undertaken to ensure compliance is adhered to.	31 October 2026
2	UNIFIL should: (a) review the ampere threshold provided to the Lebanese Armed Forces and adjust the limits to reflect current ampere requirements; and (b) ensure troop-contributing countries obtain written approval from the Mission Support Division for extra amperes provided to the Lebanese Armed Forces.	Important	O	Evidence of a) the site visits conducted and corrective action taken; and b) the reminder to troop-contributing countries to obtain written approval for additional amperes to Lebanese Armed Forces positions.	30 April 2026

³ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁴ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁵ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁶ Date provided by UNIFIL in response to recommendations.

APPENDIX I

Management Response



11 December 2025

To: Mr. Byung-Kun Min, Director
Internal Audit Division, OIOS

From: Major General Diodato Abagnara
Head of Mission and Force Commander, UNIFIL

Subject: **Draft report on an audit of fuel management in the United Nations
Interim Force in Lebanon (Assignment No. AP2025-672-01)**



1. I refer to your memorandum on the above subject, reference No. OIOS-2025-02436 dated 03 December 2025. Please find attached UNIFIL's response to the recommendations contained in the subject Draft Report.

2. In following the usual procedure, copies of any supporting documents will only be provided to MERAO based on UNIFIL HQ and will not be transmitted to you with this Mission's response.

Best regards.

Cc: Effendi Syukur, UNIFIL
Rajesh Chadha, UNIFIL
Preyapan Ekpitakdamrong, UNIFIL
John Kiama, UNIFIL
Mr. Hoa Khuu, MERAO, OIOS

Management Response

Audit of fuel management 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: (a) enhance contingent compliance in capturing accurate data in order to improve data integrity in the Electronic Fuel Management System; and (b) escalate unresolved data integrity matters through the chain of command and appropriately enforce compliance so that data integrity issues are resolved accordingly.	Important	Yes	a) Life Support Section (LSS) - Contingents b) LSS - Logistics Division, OSCM/DOS	31/10/2026	a) All contingents are consistently trained upon rotation. LSS has issued an instruction to the Logistics and Fuel Officers of all contingents (and to the contractor) to ensure the accuracy of data in EFMS. b) Unresolved EFMS discrepancies requiring UNHQ support have been escalated to the Logistics Division. LSS will follow up to enforce compliance and ensure future data integrity.

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of fuel management 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
2	UNIFIL should: (a) review the ampere threshold provided to the Lebanese Armed Forces and adjust the limits to reflect current ampere requirements; and (b) ensure troop-contributing countries obtain written approval from the Mission Support Division for extra amperes provided to the Lebanese Armed Forces.	Important	Yes	a) LSS, Engineering and Facilities Management Section (EFMS) and Mission Support Center (MSC) b) MSC	30/04/2026	a) For those UN positions authorized to supply electricity to LAF, MSC, EFMS and LSS will carry out joint site visits to review and adjust the ampere thresholds in line with current requirements. b) MSC will remind TCC's of the requirement to obtain written approval from the Mission Support Division to provide additional amperes in any position to LAF.