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INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE  
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTROLE INTERNE

TO: Mr. William Lacy Swing  
A: Special Representative of the Secretary-General  
MONUC

DATE: 28 December 2007

REFERENCE: AUD-7-5-7(07-8083/1)

FROM:  Dagfinn Knutsen, Director  
DI: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2007/620/13: Audit of MONUC Riverine Unit**  
OBJET: **Fuel Consumption**

1. I am pleased to present the report on the above-mentioned audit, which was conducted in June and July 2007. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. Based on your comments, all recommendations will remain open in the OIOS recommendations database. In order for us to close these recommendations, we request that you provide us with the additional information as discussed in the text of the report and summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 1 to 4), in its annual report to the General Assembly and semi-annual report to the Secretary-General.
4. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

## I. INTRODUCTION

5. The missions of the Riverine Unit (RU) are: to maintain a dominant presence in navigable routes along the River Congo and its tributaries to keep the line of communication open; and to exert positive influence in order to restore confidence and freedom of navigation and movement; to discourage violence in the waterways, to allow UN and humanitarian personnel to operate in a secure environment and to prevent illegal trafficking of arms into the Democratic Republic of Congo (DRC).
6. The RU was staffed with 12 United Nations Military Observers (UNMOs) who:
  - Conduct patrols;
  - Transport and/or escort MONUC or other UN agency cargo;
  - Participate in humanitarian assistance activities;
  - Protect civilians under imminent threat;

- Assist in emergency riverine evacuation of UN personnel; and
- Conduct river search and rescue operations.

7. The Mission entered into various charter contracts from June 2001 for the Kinshasa-based riverine operations. MONUC was to provide fuel and the contractors were to provide vessels and crew members. As of December 2006, there were six vessels (pushers or tug boats with attached barges) and seven speed boats attached to pushers. From January 2007, the number decreased to three pushers and four speed boats. The vessels were built locally and were not equipped with modern technology such as volume meters and speedometers.

8. The petroleum, oil and lubricants (POL) budgeted for riverine operations (contingents and contractors) for MONUC during the three most recent fiscal years is as follows:

**Table 1: Budget for petroleum, oil and lubricants for three fiscal years**

	2004/05		2005/06		2006/07	
	Liters	\$	Liters	\$	Liters	\$
Gasoline	--	--	16,800	13,776	16,800	17,136
Diesel	2,400,000	1,240,560	1,080,000	842,940	1,080,000	983,772
Lubricants	--	210,000	--	85,672	--	100,091
<b>Total</b>	<b>2,400,000</b>	<b>1,450,560</b>	<b>1,096,800</b>	<b>942,388</b>	<b>1,096,800</b>	<b>1,100,999</b>

## II. AUDIT OBJECTIVES

9. The objectives of the audit were to:

- Assess the adequacy and effectiveness of internal controls over riverine fuel consumption; and;
- Determine if RU fuel consumption exceeded average fuel consumption standards.

## III. AUDIT SCOPE AND METHODOLOGY

10. The audit covered Kinshasa-based RU fuel consumption from July 2004 to May 2007, focusing on diesel consumption, which represented 90 per cent of the RU fuel consumption. To carry out this audit, OIOS interviewed key staff, and tested and analyzed relevant documents.

## IV. OVERALL ASSESSMENT

11. Internal controls over the RU's fuel consumption were inadequate. Standard or average fuel consumption amounts were not established to facilitate the identification of abnormal consumption. OIOS attempted to analyze the fuel consumption pattern against an informal standard being used by the RU and contractors and found variances between the actual and client-estimated standards.

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## V. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Inadequate monitoring of fuel consumption

12. The monitoring of fuel consumed by vessels used by the RU was weak, as described below:

- The Mission did not establish standard or average benchmarks for vessels' fuel consumption against which actual consumption could be compared. Hence, although current RU reports include the quantity of fuel consumed and distances covered by vessels, the reports did not identify or highlight whether fuel consumption was within the normal range.
- The RU did not conduct physical inventories of fuel stocks in vessels to ensure the existence and accuracy of fuel quantities remaining in the tanks.
- There was no independent verification or analysis of the charter crew reports of daily fuel consumption. The Mission accepted the crew's daily fuel consumption report as is.
- The RU recordkeeping was poor. Some of the reports requested for this audit such as the monthly report of fuel consumption for July 2004 and monthly operations from July 2004 to March 2005 could not be found. There was no reconciliation of the RU and Fuel Unit's fuel records. The Engineering Officer relied on team leaders' reports for recording fuel received instead of using the delivery notices.

13. As a result of the above weaknesses, there were unexplained variances in OIOS':

- Reconciliation of the ending and beginning balances of fuel stock for several selected dates (Annex 2);
- Reconciliation of Fuel Unit and RU's records of fuel received for the past three fiscal years (Annex 3); and
- Analysis of fuel consumption patterns against MONUC and charter crew's estimates of standard/average fuel consumption for the period from July 2005 to May 2007 (Annex 4).

14. As the Mission did not establish a benchmark of standard or average fuel consumption, OIOS' calculations followed the RU and charter crew's informal estimates of 55 liters of diesel per hour per engine for an upstream trip and 45 liters of diesel per engine per hour for a downstream trip based on their experience. Similarly, an average of 96 liters of fuel per day was used irrespective of the capacity and age of generators on board the vessels. OIOS was not able to verify the accuracy of the standards because vessels were built locally and had no manufacturer specifications. Furthermore, the age and load of the generators could not be ascertained.

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15. MONUC management explained that there were no facilities to monitor fuel consumption. The RU also pointed out that the vessels did not have volume meters and odometers to enable fuel calculation of fuel consumption.

#### **Recommendations 1 to 4**

##### **The MONUC Administration should:**

- (1) Establish fuel consumption standards for each chartered vessel and use such standards to monitor fuel consumption, and improve the current reporting structure to include the comparison of actual fuel consumption against the standard;**
- (2) Require the United Nations Military Observers' patrol team leaders to conduct daily fuel readings by using gauges or measuring sticks to verify quantities of fuel consumed;**
- (3) Periodically reconcile physical counts of fuel stock with recorded fuel balances to ensure that fuel records are accurate and reliable; and**
- (4) Ensure that Riverine Unit fuel consumption and operations reports are properly filed and easily accessible for future reference.**

16. *The MONUC Administration accepted recommendation 1 and stated that it will be implemented by January 2008 with the adoption of the following measures: (a) each vessel will be required to perform a verification trip on each planned route. The vessel will be fuelled prior to departure and the fuel received recorded. This reading, and two others performed by the crew during the sailing, will be recorded into the vessel's log book, together with the engine operation time. On a subsequent sailing along the same route, the readings will be analyzed and compared to previous recordings to establish the vessel's average consumption; (b) two daily readings will be conducted, one at the start of the day and another at the end of the day's operations. The final reading of the day will be the basis for the start of the following day's operations. This will enable the timely detection of any discrepancies from the previous evening; and (c) at locations where a MONUC Fuel Unit office is present, a staff will attend fueling operations and ensure that the Delivery Note is signed by all parties present, including the Riverine and Fuel Units representatives. Recommendation 1 remains open pending OIOS' verification of the implementation of the above measures.*

17. *The MONUC Administration accepted recommendation 2 and stated that it will be implemented by January 2008. Measuring sticks will be used and calibrated to verify quantities of fuel consumed. The UN Military Observer patrol team leaders will be advised to conduct two mandatory daily readings, first at the start of the operating day and second when the vessels have completed operations at the end of the day. The Fuel Unit will assist in creating a chart based on the above readings from which fuel variances can be computed. Recommendation 2 remains open pending the receipt of documentation from the Mission showing that calibrated measuring sticks are being used to verify the amount of fuel consumed.*

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18. *The MONUC Administration accepted recommendation 3 and stated that it will be implemented by January 2008. Military Observers will be required to maintain a detailed vessel logbook with accurate records of the pusher/barge fuel consumption and its operation. The signed logbook will be presented to the Fuel Unit on a monthly basis to enter the recorded data into the Mission Electronic Fuel Accounting System (MEFAS) and to track the expected utilization against reported consumption. Any discrepancies reported will be investigated by the Riverine Unit, and detailed findings presented to the Chief Fuel Unit. Recommendation 3 remains open pending the receipt of documentation showing that logbooks are being used to track fuel consumption and that MEFAS has been implemented.*

19. *The MONUC Administration accepted recommendation 4 and stated that it will be implemented by January 2008. A signed logbook will be presented to the Fuel Unit on a monthly basis to ensure that fuel records are entered into MEFAS, for future reference. Recommendation 4 remains open pending the receipt of documentation showing that signed vessel logbooks are being submitted to the Fuel Unit for input into MEFAS.*

**B. Lack of provision for the accounting and recovery of unused fuel at the end of charter contracts**

20. Charter contracts contained no provisions for the recovery of unused fuel at the end of a contract. As a result, no action was taken to determine the amount and recover fuel balances in vessels whose services were no longer required. Available RU fuel reports for the period from August 2004 to May 2007 showed that 179,583 liters of diesel fuel valued at \$160,906 should have been recovered by MONUC at the end of charter contracts as indicated below:

**Table 2: Unrecovered fuel quantities**

<b>Vessel</b>	<b>Contract end date</b>	<b>Quantity (in litres)</b>	<b>Value (\$)</b>
UN03	November 2006	77,958	69,850
UN06	September 2006	43,195	38,703
UN10	November 2006	58,430	52,353
<b>Total</b>		<b>179,583</b>	<b>160,906</b>

**Recommendation 5**

**(5) The MONUC Administration should include a provision in future charter contracts for calculating and recovering unused fuel at the end of the contract period.**

21. *The MONUC Administration accepted recommendation 5 and stated that the Administration has amended charter contracts to include a provision in Article 9.3 and Annex B for devices/gauges to monitor fuel consumption. OIOS will close recommendation 5 upon receipt and verification of: (a) amendments to Article 9 and Annex B of the charter contracts regarding devices/gauges to monitor fuel consumption, and (b) measures to calculate and recover unused fuel at the end of the contract period.*

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## VI. ACKNOWLEDGEMENT

22. We wish to express our appreciation to the Management and staff of MONUC for the assistance and cooperation extended to the auditors during this assignment.

cc: Lt. Gen. Babacar Gaye, Force Commander, MONUC  
Mr. Craig Boyd ,OIC - Administration, MONUC  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Programme Officer, OIOS

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	O	OIOS' verification of new measures implemented by the Mission to monitor fuel consumption	January 2008
2	O	Submission to OIOS of documentation from the Mission showing that calibrated measuring sticks are being used to verify the amount of fuel consumed	January 2008
3	O	Submission to OIOS of documentation showing that logbooks are being used to track fuel consumption and that MEFAS has been implemented	January 2008
4	O	Submission to OIOS of documentation showing that signed vessel logbooks are being submitted to the Fuel Unit for input into MEFAS	January 2008
5	O	Submission to OIOS of documentation relating to the: (a) amendments to Article 9 and Annex B of the charter contracts regarding devices/gauges to monitor fuel consumption, and (b) measures to calculate and recover unused fuel at the end of the contract period	November 2007

<sup>1</sup> C = closed, O = open

<sup>2</sup> Date provided by MONUC in response to recommendations

## ANNEX 2

## Discrepancies Between Ending and Beginning Fuel Stock Balances

Vessels	Period		Quantity (in liters)		Variance
			Ending balance	Beginning balance	
<b>UN 03</b>	31 March 2006	1 April 2006	45 056	44 996	<b>-60</b>
<b>UN 04</b>	28 February 2007	1 March 2007	48 730	0	<b>-48 730</b>
<b>UN 05</b>	28 February 2007	1 March 2007	52 558	52 588	<b>30</b>
	30 September 2005	1 October 2005	23 420	30 000	<b>6 580</b>
	31 October 2005	1 November 2005	23 420	18 456	<b>-4 964</b>
	31 May 2005	1 June 2005	10 142	10 182	<b>40</b>
<b>UN 06</b>	30 September 2004	1 October 2004	47 294	47 234	<b>-60</b>
	31 January 2005	1 February 2005	31 808	31 718	<b>-90</b>
	30 April 2005	1 May 2005	46 643	45 521	<b>-1 122</b>
<b>UN 09</b>	31 May 2005	1 June 2005	11 268	11 753	<b>485</b>
<b>UN 10</b>	April 2005	1 May 2005	10 618	10 518	<b>-100</b>



## Discrepancies in Quantities of Fuel Received Between Fuel Unit and Riverine Unit's Records

Pushers	July 2006 to May 2007			July 2005 to June 2006			July 2004 to June 2005		
	Fuel Unit records (liters)	Riverine Unit records (liters)	Variance (liters)	Fuel Unit records (liters)	Riverine Unit records (liters)	Variance (liters)	Fuel Unit records (liters)	Riverine Unit records (liters)	Variance (liters)
UN 03	40 000	40 000	--	85 000	85 000	--	84 600	105 000	20 120
UN 04	130 000	180 000	50 000	215 000	185 000	30 000	172 700	160 000	12 700
UN 05	95 000	95 000	--	125 000	110 000	15 000	175 700	155 000	20 700
UN 06	65 000	15 000	50 000	130 000	158 800	28 800	119 500	155 000	35 500
UN 09	205 000	155 000	50 000	55 000	55 000	--	75 000	95 000	20 000
UN 10	74 840	74 840	--	102 000	102 000	--	158 200	130 000	28 200
<b>Total</b>	<b>609 840</b>	<b>559 840</b>	<b>150 000</b>	<b>712 000</b>	<b>695 800</b>	<b>73 800</b>	<b>785 700</b>	<b>800 000</b>	<b>137 220</b>

ESTIMATED EXCESS FUEL CONSUMPTION

<u>Vessels Default Standards</u>	<u>Legend</u>
<p><u>Vessels speed</u> Upstream : 10 kms/hr Downstream : 20 kms/hr</p> <p><u>Vessels average fuel consumption</u> Upstream : 55 liters/hr per engine Downstream : 45 liters/hr per engine (Vessels run on two engines)</p> <p><u>Generators average fuel consumption</u> Generators run 24 hrs/7 days and consumes 96 liters per day</p>	<p><b>RU (column a):</b> Liters of fuel consumed by vessels (based on Riverine Unit monthly fuel consumption reports)</p> <p><b>Kms (column b):</b> trips distances (based on Riverine Unit monthly operation reports)</p> <p><b>Up (column c):</b> Upstream fuel consumption determined by OIOS based on the formula on the left column</p> <p><b>Dwn (column d):</b> Downstream fuel consumption determined by OIOS based on the formula on the left column</p> <p><b>Gn (column e):</b> Generator fuel consumption determined by OIOS</p>
<p style="text-align: center;"><u>Formulas</u></p> <p>Up or column (c) = <math>[110*(b)]/10</math> Dwn or column (d) = <math>[90*(b)]/20</math> The distance (b) is divided equally in two for two-way patrols. Therefore, b above should be b/2.</p>	<p><b>Negative variances represent the estimated excess of reported fuel consumption (column a) against standard/average consumption (total of columns c d and e).</b></p>

	Apr-07					May-07						
	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)
<b>Pushers</b>												
<b>UN 04</b>	10 870	865	4 758	1 946	2 880	-1 286	22 340	1 750	19 250	0	2 976	-114
<b>UN 05</b>	12 434	700	3 850	1 575	2 880	-4 129	15 944	2 180	11 990	4 905	2 976	3 927
<b>UN 09</b>	12 400	1 120	6 160	2 520	2 880	-840	28 726	2 140	23 540	0	2 976	-2 210
<b>TOTAL</b>	<b>35 704</b>	<b>2 685</b>	<b>14 768</b>	<b>6 041</b>	<b>8 640</b>	<b>-6 255</b>	<b>67 010</b>	<b>6 070</b>	<b>54 780</b>	<b>4 905</b>	<b>8 928</b>	<b>1 603</b>

## ESTIMATED EXCESS FUEL CONSUMPTION

Pushers	Jan-07						Feb-07						Mar-07					
	(a)	(b)	(c)	(d)	(e)	Variance	(a)	(b)	(c)	(d)	(e)	Variance	(a)	(b)	(c)	(d)	(e)	Variance
	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)
UN 04	12 808	2912	16 016	6 552	2 976	12 736	5 414	1140	6 270	2565	2 688	6 109	2 400	520	2 860	1 170	2 976	4 606
UN 05	11 064	2912	16 016	6 552	2 976	14 480	15 804	1080	5 940	2430	2 688	-4 746	18 768	1 750	19 250	0	2 976	3 458
UN 09	16 431	740	8 140	0	2 976	-5 315	10 675	1320	7 260	2970	2 688	2 243	45 662	1 740	9 570	3 915	2 976	-29 201
<b>TOTAL</b>	<b>40 303</b>	<b>6564</b>	<b>40 172</b>	<b>13 104</b>	<b>8 928</b>	<b>21 901</b>	<b>31 893</b>	<b>3540</b>	<b>19 470</b>	<b>7965</b>	<b>8 064</b>	<b>3 606</b>	<b>66 830</b>	<b>4 010</b>	<b>31 680</b>	<b>5 085</b>	<b>8 928</b>	<b>-21 137</b>

Pushers	Oct-06						Nov-06						Dec-06					
	(a)	(b)	(c)	(d)	(e)	Variance	(a)	(b)	(c)	(d)	(e)	Variance	(a)	(b)	(c)	(d)	(e)	Variance
	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)
UN 03	2 682	270	1485	608	2 976	2 387												
UN 04	7 298	225	1238	506	2 976	-2 578	22 680	956	5 258	2151	2880	-12 391						
UN 05	4 188	265	1458	596	2 976	842												
UN 09	7 947	220	1210	495	2 976	-3 266	20 348	646	7 106	0	2880	-10 362	13 390	700	3 850	1575	2976	-4 989
UN 10	5 654	170	935	383	2 976	-1 361							4 846	3500	19 250	7875	2976	25 255
<b>TOTAL</b>	<b>27 769</b>	<b>1 150</b>	<b>6325</b>	<b>2588</b>	<b>14 880</b>	<b>-3 977</b>	<b>43 028</b>	<b>1602</b>	<b>12 364</b>	<b>2151</b>	<b>5760</b>	<b>-26 911</b>	<b>18 236</b>	<b>4200</b>	<b>23 100</b>	<b>9450</b>	<b>5952</b>	<b>20 266</b>

Pushers	Jul-06						Aug-06						Sep-06					
	(a)	(b)	(c)	(d)	(e)	Variance	(a)	(b)	(c)	(d)	(e)	Variance	(a)	(b)	(c)	(d)	(e)	Variance
	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)	RU	Kms	Up	Dwn	Gn	(c)+(d)+ (e)-(a)
UN 03	2 722	202	2 222	0	2 976	2 476	1 141	180	990	405	2 976	3 230	1 655	105	578	236	2 880	2 039
UN 04	22 365	2317	12 744	5 213	2 976	-1 432	7 660	338	1859	761	2 976	-2 065	8 110	460	2 530	1 035	2 880	-1 665
UN 05	4 084	207	2 277	0	2 976	1 169	2 572	152	836	342	2 976	1 582	2 128	145	798	326	2 880	1 876
UN 06	9 306	286	3 146	0	2 976	-3 184	3 688	208	1144	468	2 976	900	30	0	0	0	2 880	2 850
UN 08A	0	40	220	90	2 976	3 286												
UN 09	6 459	197	2 167	0	2 976	-1 316	3 221	102	561	230	2 976	546	4 169	220	1 210	495	2 880	416
UN 10	18 122	2197	12 084	4 943	2 976	1 881	3 484	162	891	365	2 976	748	4 532	305	1 678	686	2 880	712
<b>TOTAL</b>	<b>63 058</b>	<b>5446</b>	<b>34 859</b>	<b>10 247</b>	<b>20 832</b>	<b>2 880</b>	<b>21 766</b>	<b>1142</b>	<b>6281</b>	<b>2570</b>	<b>17 856</b>	<b>4 941</b>	<b>20 624</b>	<b>1235</b>	<b>6 793</b>	<b>2 779</b>	<b>17 280</b>	<b>6 227</b>

## ESTIMATED EXCESS FUEL CONSUMPTION

Pushers	Apr-06						May-06						Jun-06					
	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)
	UN 03	6 452	640	3 520	1 440	2 880	1 388	9 770	1 242	6 831	2 795	2 976	2 832	1 136	105	578	236	2 880
UN 04	9 700	634	3 487	1 427	2 880	-1 907	7 971	290	3 190	0	2 976	-1 805	19 064	1 383	7 607	3 112	2 880	-5 466
UN 05	5 900	262	1 441	590	2 880	-990	14 440	1 490	0	6 705	2 976	-4 759	6 254	470	2 585	1 058	2 880	269
UN 06	2 195	170	935	383	2 880	2 003	18 041	1 400	15 400	0	2 976	335	1 506	50	275	113	2 880	1 762
UN 09	5 845	120	660	270	2 880	-2 035	18 057	1312	14 432	0	2 976	-649	3 533	100	550	225	2 880	122
UN 10	4 322	70	385	158	2 880	-900	5 568	139	765	313	2 976	-1 515	18 404	1 377	7 574	3 098	2 880	-4 852
<b>TOTAL</b>	<b>34 414</b>	<b>1 896</b>	<b>10 428</b>	<b>4 266</b>	<b>17 280</b>	<b>-2 440</b>	<b>73 847</b>	<b>5 873</b>	<b>40 618</b>	<b>9812</b>	<b>17 856</b>	<b>-5 561</b>	<b>49 897</b>	<b>3 485</b>	<b>19 168</b>	<b>7 841</b>	<b>17 280</b>	<b>-5 608</b>

Pushers	Jan-06						Feb-06						Mar-06					
	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)
	UN 03	3 888	150	825	338	2 976	251	4 724	260	1 430	585	2 880	171	17 344	3 000	16 500	6 750	2 976
UN 04	6 335	150	825	338	2 976	-2 197	6 777	195	1 073	439	2 880	-2 386	31 676	3 000	16 500	6 750	2 976	-5 450
UN 05	5 596	200	1 100	450	2 976	-1 070	5 438	270	1 485	608	2 880	-466	6 136	144	1 584	0	2 976	-1 576
UN 06	2 2905	1530	8 415	3443	2 976	-8 072	20 540	1668	9 174	3753	2 880	-4 733	3 125	50	275	113	2 976	239
UN 09	4 098	100	550	225	2 976	-347	4 822	110	605	248	2 880	-1 090	6 543	214	1 177	482	2 976	-1 909
UN 10	21 516	1530	8 415	3443	2 976	-6 683	18 244	1668	9 174	3753	28 80	-2 437	5 756	129	710	290	2 976	-1 780
<b>TOTAL</b>	<b>64 338</b>	<b>3660</b>	<b>20130</b>	<b>8235</b>	<b>17 856</b>	<b>-18 117</b>	<b>60 545</b>	<b>4171</b>	<b>22 941</b>	<b>9385</b>	<b>17 280</b>	<b>-10 940</b>	<b>70 580</b>	<b>6 537</b>	<b>36 746</b>	<b>14 384</b>	<b>17 856</b>	<b>-1 594</b>

## ESTIMATED EXCESS FUEL CONSUMPTION

Pushers	Oct-05						Nov-05						Dec-05					
	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)
UN 03	5 721	800	8 800	0	2 976	6 055	4 050	100	550	225	2 880	-395	6 764	350	1 925	788	2 976	-1 076
UN 04	10 910	900	0	4 050	2 976	-3 884	5 756	100	550	225	2 880	-2 101	5 109	200	1 100	450	2 976	-583
UN 05	6 650	2 432	13 376	5 472	2 976	15 174	16 890	1 950	10 725	4 388	2 880	1 103	4 026	50	275	113	2 976	-663
UN 06	23 344	2 432	13 376	5 472	2 976	-1 520	19 624	2 000	11 000	4 500	2 880	-1 244	10 825	450	2 475	1 013	2 976	-4 362
UN 09	2 973	50	275	113	2 976	391	4 666	100	550	225	2 880	-1 011	2 796	50	275	113	2 976	568
UN 10	4 808	100	550	225	2 976	-1 057	4 678	100	550	225	2 880	-1 023	4 776	50	275	113	2 976	-1 413
<b>TOTAL</b>	<b>54 406</b>	<b>6 714</b>	<b>36 377</b>	<b>15 332</b>	<b>17 856</b>	<b>15 159</b>	<b>55 664</b>	<b>4 350</b>	<b>23 925</b>	<b>9 788</b>	<b>17 280</b>	<b>-4 672</b>	<b>34 296</b>	<b>1 150</b>	<b>6 325</b>	<b>2 588</b>	<b>17 856</b>	<b>-7 528</b>

Pushers	Jul-05						Aug-05						Sep-05					
	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)	(a) RU	(b) Kms	(c) Up	(d) Dwn	(e) Gn	Variance (c)+(d)+ (e)-(a)
UN 03	10 437	1 500	8 250	3 375	2 976	4 164	6 668	470	2 585	1 058	2 976	-50	14 124	800	0	3 600	2 880	-7 644
UN 04	13 539	747	8 217	0	2 976	-2 346	20 631	2 100	11 550	4 725	2 976	-1 380	24 172	900	0	4 050	2 880	-17 242
UN 05	11 196	747	8 217	0	2 976	-3	15 336	1 800	19 800	0	2 976	7 440	6 650	2 432	2 6752	0	2 880	22 982
UN 06	7 067	350	1 925	788	2 976	-1 379	21 899	1 270	13 970	0	2 976	-4 953	12 117	2 432	2 6752	0	2 880	17 515
UN 09	4 537	150	825	338	2 976	-399	4 702	150	825	338	2 976	-564	6 080	50	275	113	2 880	-2 813
UN 10	15 280	470	2 585	1 058	2 976	-8 662	18 376	1 220	13 420	0	2 976	-1 980	5 476	100	550	225	2 880	-1 821
<b>TOTAL</b>	<b>62 056</b>	<b>3 964</b>	<b>20 617</b>	<b>8 919</b>	<b>17 856</b>	<b>-14 664</b>	<b>87 612</b>	<b>7 010</b>	<b>62 150</b>	<b>6 120</b>	<b>17 856</b>	<b>-1 486</b>	<b>68 619</b>	<b>6 714</b>	<b>54 329</b>	<b>7 988</b>	<b>17 280</b>	<b>10 978</b>

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: MONUC Riverine Unit Fuel Consumption

(AP2007/620/13)

	1	2	3	4	5
By checking the appropriate box, please rate:	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Your overall satisfaction with the conduct of the audit and its results.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:  
 Director, Internal Audit Division, OIOS  
 By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA  
 By fax: (212) 963-3388  
 By E-mail: knutsen2@un.org