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Observation No: 6
Audit area: Finance
Issue title: Difference between number of police personnel as per HR and EPS records

Condition

We observed differences between number of police personnel as per HR record maintained by MOI and EPS records. We noted that EPS record was showing excess number of police personnel than the number of police personnel appearing in the HR record. Instances of such differences for the month of December 2011 are as under:

Area/Province	No. of Staff As Per HR Record	No. of Staff As Per EPS Record	Excess No. of Staff As Per EPS
Asmayi Region	37,414	38,523	1,109
Shumshad HQ 202	346	352	4
Nangarhar	3,205	3,405	200
Parwan	1,171	1,262	91
Kapisa	1,003	1,069	66
Nuristan	2,657	2,658	1
Kunar	1,491	1,920	429
Laghman	1,018	1,043	25
Pamir HQ 300	457	989	532
Balkh	2,339	2,357	18
Kunduz	2,054	2,203	149
Badakhshan	1,884	2,103	219
Jawzjan	1,047	1,085	38
Baghlan	2,904	2,954	50
Samangan	928	933	5
Daikondy	1,033	1,045	12
Paktiya	1,933	1,980	47
Logar	798	1,094	296
Wardak	1,217	1,235	18
Ansar HQ 606	731	914	183
Badghis	1,786	1,834	48

Moreover, we also observed that EPS contained domain/column for National ID card number of employees. However employees' bank account numbers were used instead of National ID card number.

Criteria

As per the approved Annual Work plan the project activities include;

- Generation of police computerized payroll transparently, accurately and on timely basis; and
- Provision of quality HR data for payroll report

Cause

- Lack of/inadequate policies/procedures/guidelines;
- Lack of/inadequate guidance/supervision at project level;
- Human error; and

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- Inadequate training

Impact or risk

Differences in personnel records between HR and EPS may have following impacts/risks:

- Salaries may be paid to persons who are not actually on the payroll.
- Double payments of salaries may be made to staff members.

Recommendation

We recommend that differences between the captioned records should properly be investigated and reconciled on priority basis. Further, employee's ID card number should be used in EPS in specified domain and duplication checks should be implemented in EPS to detect similar records.

Priority

High

Management comments

MoI security and quick response teams are deployed based on security needs to a provinces / districts after approval by the minister of interior that caused the number of EPS to exceed compare to HR reports in provincial/district/battalion levels. In general the HR figures are higher than EPS.

Responsible Manager

EPS Manager

Expected Completion Date

N/A