

To FEDERAL ETHICS AND ANTI-CORRUPTION COMMISSION

Reporting of wrongdoing under Programme Cooperation Agreement (PCA) between Jimma University and UNICEF Ethiopia – with PCA reference: ETH/PCA2025253

Under this PCA, UNICEF Ethiopia has funded Jimma University **161,836.21 (One hundred sixty-one thousand, eight hundred thirty-six and twenty-one cents) USD** to implement a program titled “*SBCC Messaging on Climate Change Adaptation and Mitigation for HCT Interventions as Part of Drought Response in Oromia.*”

However, we have observed and experienced multiple incidents of misconducts involving the project focal person, Dr. Abraham Tamrat and his team.

It is now about a year since we have reported all the wrongdoings to the University higher officials but we haven't seen any action taken yet. So, I am forced to report this to you as follows:

1. **Mismanagement of Finances:**

Financial rules and procedures of Jimma University were not properly followed. Specific instances include:

- a.** Dr. Abraham collected huge amount of project money from Jimma University finance office and made multiple payments directly from his personal bank account to project contributors, often using names of unknown individuals. He categorized these payments under generic labels such as "Data Collectors", "Supervisors", "Trainees", "Trainers", "Refreshment", and "Lunch", allowing him to retain significant amounts of project funds in his personal account.
- b.** He rejected lower-cost vehicle rental options proposed by the procurement team and instead rented vehicles at inflated rates. Although only **two** vehicles were used during the implementation and endline assessment phases, he processed payments as if **four** were used during both phases.
- c.** During the endline assessment, he collected ETB **453,379.00** from the finance office and claimed it was payment for 27 supervisors trained for the assessment. In reality, only two supervisors were assigned, and no such training took place. The name of listed participants was fictitious. It is also unclear how much additional money was collected in the names of these fictitious participants.
- d.** Dr. Abraham was receiving per-diem at rate of 500 USD which is not the rate in the agreement between the two parties.
- e.** He collected project money as professional payment and top-up concurrently during the same period.
- f.** He used large number fictitious names of community level participants to liquidate the payments by ignoring the actual number and names of the participants. **THIS DOCUMENT IS STILL AVAILABLE** from those who facilitated the activity.

2. **Facilitating Fraud:**

Dr. Abraham facilitated the collection of project funds (minimum of **300,000 ETB**) by each of **8** department staff, telling them to use it in the field. But he instructed them to deposit the money into bank account he suggested. Staff who refused to comply were threatened and intimidated and were excluded from further involvement in the project activity. It is deeply concerning that funds intended to support vulnerable children was stolen in this manner.

3. Low-Quality Project Outputs:

The training manual produced is of poor quality and limited in quantity as compared with the budget allocated.

4. Failure to Pre-Test IEC Materials:

IEC materials were produced without undergoing the necessary pre-testing, despite a dedicated budget line for this pre-testing activity.

5. Lack of Community Benefit:

Although the project was designed to benefit communities affected by climate change in the Oromia region, we believe the intended beneficiaries have not received the support promised. Local community members and social workers have voiced complaints about the lack of tangible outcomes.

6. Denial of Payment for Project Contributors:

Despite adequate funding from UNICEF, Dr. Abraham refused to process payments for staff involved in the development of SBCC materials. Their repeated requests were ignored, and some were threatened when they pursued the matter. I believe UNICEF would not overlook the exploitation of people who contributed in a project it supports.

7. Lack of Ethical Clearance:

The baseline assessment for this project was conducted without obtaining ethical clearance from any Institutional Review Board (IRB), which violates the ethical standards of both Jimma University and UNICEF.

8. Retaliation Against Whistleblowers:

Jimma University staff who reported this breach to the IRB have experienced bullying and threats from the Dr Abraham.

These incidents are deeply troubling and risk damaging the reputation of Jimma University, particularly the Department of Health Behavior and Society. I am ready to provide further information to aid your investigation.

UNICEF has also done detail review of these wrongdoings and I have attached it in the next pages the report they sent to University President.

Sincerely,

Mr. Ashenafi

Note: I was personally facing revenge by this person at department level for directly reporting some of his wrongdoings to higher official of the university. I have a fear of further retaliation and not using my real name, and phone number in this report.

Date: January 26, 2026
Ref: OFO/PROG/005/2026

Dr. Jemal Abafita Ababulgu
President
Jimma University

Subject: Review of Submitted Documents – Jimma University

Dear Dr. Jemal,

Thank you for sharing the supporting documentation and summary related to Jimma University. We acknowledge receipt of the attachments provided.

Following our review of the submitted information and documentation, please note the following:

Items that have been settled, refunded, or sufficiently supported will be considered addressed and removed from further follow-up. However, the items outlined below still require additional documentation and/or clarification:

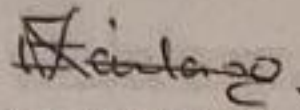
1. **Salary top-up payments for JU staff managing the project:** No supporting documentation authorizing or confirming entitlement for the three staff members was attached. While your response indicates that this documentation was included, we were unable to locate it. Kindly share the relevant authorization documents for our review.
2. **Professional fee payments (BPV# 366669 and BPV# 191194):** The IP is required to submit all missing supporting documentation for these payments, including TORs, nomination letters, contracts, number of days worked, and deliverables for each payment to enable proper verification. Management was also advised to review payments made to Dr. Abreham totaling ETB 38,329.47 and ETB 98,560.80, refund any ineligible amounts, and implement controls to prevent unsupported payments in the future. While you indicated that the funds have been deposited, only ETB 98,560.80 has been received. The remaining ETB 38,329.47 is still outstanding and should be refunded.
3. **Per diem payments to Ato Mengistu Abayneh (BPV# 703351 – ETB 13,065.62 and ETB 371,498.40; BPV# 699737 – ETB 121,305.60):** These payments relate to similar dates and activities and were discussed and acknowledged during both the exit meeting and the spot check. Comparable cases were resolved on-site and therefore not included in the report, as responses were expected during document verification. Kindly confirm that no duplicate per diem payments were made and share the revised documentation for our records. Based on your confirmation, this may require further management discussion and potentially a follow-up on-site verification to ensure such duplication no longer exists.

4. **Refreshment costs for consultative meetings:** JU is requested to document the full process referenced in your feedback letter and submit this as a source document. UNICEF is not introducing new policy requirements; however, assurance is needed that government regulations and JU internal procedures are being followed. Kindly compile the documented process into a single file and share it with us to close this action point.
5. **Car rental costs (BPV# 703279 and related references):** Please refer to the attached Excel sheet. This remains a low-priority action point as indicated in the spot check report, with a submission deadline of 15 February 2026.
6. **Printing of manuals (listed JVs):** Please refer to the attached Excel sheet. This is also a low-priority action point from the spot check report, with a submission deadline of 15 February 2026.

Kindly proceed with the follow-up on the outstanding items and share the required documentation within the indicated timelines.

We appreciate your continued cooperation and remain available should you require any clarification.

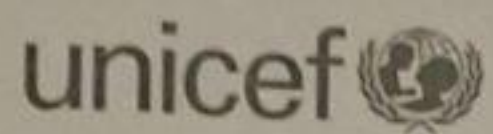
Sincerely yours,



Elizabeth Omoke
OIC, Chief Field Office
Oromia FO
UNICEF-Ethiopia



CC: Dr. Abraham Tamirat
Ms. Mintamir Mekasha



SPOT CHECK REPORT

[21/11/2025]

REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES
IMPLEMENTED BY **Jimma University** AND FUNDED BY UNICEF
Ethiopia COUNTRY OFFICE

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i. Executive summary

UNICEF engaged **Bezawit Girma** on **November 18, 2025** to conduct a spot check on the expenditures reported by the implementing partner **Jimma University** Vendor number **2500249075** for the period **October 2024 to Sep. 30, 2025**. The spot check has been conducted as per the terms of reference and user guide for a spot check under the Harmonized Approach to Cash Transfer (HACT) Framework. A summary of the spot-check findings that have been raised is presented on the table below:

Summary of spot check findings:

Expenditure Tested		Financial findings		% of sampled expenditure	No. of findings	
Local currency	US\$	Local currency	US\$		High risk	Low risk
16,376,883.89	107,796.55	11,152,683.97	73,409.63	80%	9	2

Ex. rate 151.92400

Summary of High priority findings:

I have observed the below high priority findings:

1. Professional fee Payments totaling ETB 4,224,713.31 across BPV# 699676, 191193, 699976, 703202, 366611, 366609, 366671, 703608, 191195, 366669, 191194, 191196 lack essential supporting documents such as TORs, nomination letters, contracts, workdays, and deliverables, making them unverifiable. Example: Dr. Abrham received multiple professional fees (121,831.83, 38,329.47, and 98,560.80) while also receiving monthly top-ups, which should not have been allowed. Payment under BPV# 367042 (ETB 113,724.00) was made despite no professional fee being planned in the PD for the activity.

2. Per diem payments totaling ETB 6,503,542.03 across various BPVs and JVs lack TORs, nomination letters, attendance sheets, and documentation of participant selection. Incorrect per-dem rates were applied, e.g., USD 500 per day instead of per event. Duplicate payments occurred, with Ato Mengistu Abayneh receiving overlapping payments totaling ETB 505,868.62 across BPV#703351 and BPV#699737; he needs to refund ETB 13,065.62 (BPV#703351) and ETB 121,305.60 (BPV#699737).

3. A total amount of ETB 1,265,706.42 was disbursed as salary top-ups for three Jimma University (JU) staff members involved in managing projects BPV# 699783, BPV# 366670, and BPV# 6699473. Review of the payment records shows that Dr. Abrham, the Project Coordinator, received a cumulative net salary top-up of ETB 579,044.70 over a period of three months. However, it was also identified that Dr. Abrham was concurrently receiving professional fees for his participation in project activities. Receiving both a top-up salary and professional fees constitutes double compensation.

It is recommended that the salary top-up portion paid to Dr. Abrham be refunded to UNICEF, as the concurrent payment of salary top-ups and professional fees is not justified within the project's approved budget structure and creates a compliance concern.

4. Purchase of fuel JV# 143584, BPV# 366672 and JV#41777 total of ETB 631,618.60. There is no log sheet showing the movement of the vehicles—specifically, the number of days they were used, the kilometers traveled by each vehicle, or the average fuel consumption per kilometer. I also noted that most of the fuel receipts show amounts of 17,000 ETB and 15,000 ETB issued daily, morning and in the afternoon for the same car. The absence of log sheets makes it impossible to verify the eligibility of the fuel expenses. In addition, 57,000 ETB worth of fuel was purchased after the PD expiration period. There is also 10,000 double receipts attached. In which IP needs to be refunded 67,000.00 to UNICEF account.

5. Refreshment cost JV# 92065, JV# 92064, JV# 92062 and JV# 92063 each 8,500.00, total of 34,000.00. This is a refreshment paid in Adama, same date, splitting Receipts are not good practice as they have VAT and WHT issues, plus. No supporting document is also attached, NO TOR, no attendance, no participant list, For how many days? Just receipts are attached.

6. Car rental BPV#703169 total of 267,375.00, activities are done in July, but payment is done after PD expiry and after liquidation report are submitted to UNICEF.

ii. Spot-check overview details.

BACKGROUND INFORMATION	
Programme Title (section)	Social & Behavior Change section
AWP/PD Reference:	ETHPCA2025253SPD2025847
FACE Reference:	FACE 506518
Engagement Reference (eTools):	ETH/PCA2025253/SPD2025847
Where Spot check took place:	At Jimma University, at Jimma town
When Spot check took place:	From Nov. 18 to Nov.21 2025
Value of selected FACE form	ETB 20,450,432.69
Period covered by FACE form selected for spot check	March 2025 up to July 2025
IP staff whom the spot check team met and worked with during the spot check (names & titles)	Dr. Abrham Tamirat: - Project focal for program Mintamer Meksash: Project Finance Yeshitela G/Tsadik: Finance Director Olani Kebede: Procurement Director
Summary of Activities	<ul style="list-style-type: none"> • Conducted an entry meeting. • Did the verification and testing of sample expenditures. • Conducted an exit meeting. • Consolidated the testing and prepared a draft report. • Shared the draft report to the IP for their comment. • Finalized the report and shared it to the UNICEF Focal person for comment. • Uploaded the final report to eTools and completed the engagement

Spot checker Name	Signature	Date
Bezawit Girma	<i>Bezawit Girma</i>	Nov 21, 2025

iii. Internal controls review

We inquired by the IP management whether there have been any changes to internal controls since the prior micro assessment (or similar capacity assessment) or during the last 12 months. The details are documented below.

#	Category	Status
1	Changes in the organization structure and key programme or finance management positions	None
2	Changes to internal policies and procedures	None
3	Changes to financial management processes	None
4	Changes to the accounting and reporting systems	None
4	Any other significant changes affecting programme implementation and financial management	None

iv. Test of expenditures

Document the expenditure using either of the below templates.



Final Annex IV
Expenditure testing_J

v. Detailed findings

	Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation ¹	Priority	Recommendation	Management Response	Due date for implementation
1	Professional fee payments BPV# 699676 BPV# 191193 BPV# 699976 BPV# 703202 BPV# 366611 BPV# 366609 BPV# 366671 BPV# 703608 BPV# 191195 FACE# 506518	105,299.85 581,256.00 371,498.40 104,534.96 240,084.00 294,840.84 126,360.00 935,064.00 120,042.00 2,878,980.05	All these payments Lacks TOR, nomination letter, Contracts, for how many Days they have worked What is their deliverable?	11	High	IP to provide complete supporting documentation for all listed payments, including approved Terms of Reference (TOR), nomination letters, and contracts. IP should also clarify the duration worked (number of days) and the specific deliverables for each payment to enable proper review and verification.	Since the PD period It was 3 months, we Could not have Our normal business Process. Due to that We have used JU Lectures, for the Implementation of Most of the activities	Jan 31, 2026
2	Professional fee payments BPV# 367042 FACE# 506518	113,724.00	For BPV# 367042, There is no professional fee Planned in the PD, which It is amounting 113,724.00. For activity 1.3.2.1.	11	High	Management to provide justification, approval, and supporting documentation for the professional fee of 113,724.00 paid under BPV #367042, which was not in the approved Project Document (PD). If unsupported, the amount should be reviewed and recovered, and measures put in place to ensure future payments comply with the PD.	We paid the Professional fee From the preparation Of Document, even though there is no professional fee in the micro plan.	Jan 31, 2026
3	Professional fee payments BPV# 191196	562,300.75	This payments document Lacks nomination letter, Contracts, for how many Days they have worked What is their deliverable? On top of	11	High	IP to submit complete supporting documentation for the payments, including nomination letters, contracts, number of days worked, and defined deliverables. It should also recover and	Since the PD period It was 3 months, we Could not have Our normal business Process. Due to that	Jan 31, 2026

¹ Please pick the right value from the list of Observation Category.

	FACE# 506518		This, payment is affected for Dr Abrham amount of 121,831.83 needs to be refunded, since he has taken a top up for this/			refund the ineligible payment of 121,831.83 made to Dr. Abrham due to duplicate top-up payment and implement controls to prevent recurrence.	We have used JU Lectures, for the Implementation of Most of the activities. We were not aware That Dr.Abrham Professional fees are an issue.	
4	Salary tops up for three JU staff who manages the project BPV# 699783 BPV# 366670 BPV# 6699473 FACE# 506518	421,200.84 421,199.58 <u>423,306.00</u> 1,265,706.42	This top-up salary was budgeted in the PD; However, there is no source document from JU confirming that these three individuals are entitled to receive it. In addition, the project coordinators have been receiving professional payments for each activity he performed, on top of the monthly top-up. He received \$2,200 per month , which is considered a double payment .	11	High	Implementing partner to provide official confirmation from JU authorizing the three individuals' entitlement to the top-up salary. The management should also review all related payments to the project coordinator, recover any double payments resulting from professional fees paid in addition to the monthly USD 2,200 top-up, and strengthen controls to prevent duplicate payments.	We were not aware Of such arrangement That if some one is paid top up is not Entitled for the professional Fee.	Jan 31,2026
5	Professional fee payments BPV# 366669 BPV# 191194 FACE# 506518	176,905.26 <u>606,528.00</u> 783,433.26	All these payments Lacks TOR, nomination letter, Contracts, for how many Days they have worked What is their deliverable? Again, Dr Abreham received 38,329.47 and 98,560.80 respectively on top of the top up he received.	11	High	IP to submit all missing supporting documents for the payments, including TORs, nomination letters, contracts, number of days worked, and deliverables for each payment to enable proper review and verification. Management should also review the payments made to Dr. Abreham totaling 38,329.47 and 98,560.80, recover any ineligible amounts, and implement controls to prevent unsupported payments in the future	Since the PD period It was 3 months, we Could not have Our normal business Process. Due to that We have used JU Lectures, for the Implementation of Most of the activities. We were not aware That Dr.Abrham Professional fees are an Issue.	Jan 31,2026
6	Perdiem payment BPV# 699695 BPV#699975 BPV# 36666 BPV# 703257 BPV# 703201 BPV# 703351 BPV# 699737 JV# 92094 Various JV's (see the	2,613.12 204,096.00 29,214.43 104,524.96 619,164.00 371,498.40 363,916.80 453,379.68 4,229,722.34 <u>125,412.30</u> 6,503,542.03	There are a lot of participants who received perdiem for various program activities There is no nomination letter from Woreda No attendance sheet, nothing that describe This list of individuals is entitled to receive the Per diem amount in the payment sheet. The data collectors also have received per diem Without any source document that shows them	11	High	The Implementing Partner (IP) must ensure that all per diem and related payments are fully supported by relevant source documents, including nomination lists, attendance sheets, and records showing how individuals were selected. Management should provide justification for the \$500 per day per diem rate. All duplicate or overpaid amounts must be refunded, specifically: 13,065.62 from BPV #703351, 121,305.60 from BPV #699737, and 371,498.40 from BPV #703351 paid to Ato Mengistu Abayneh	Since the PD period It was 3 months, we Could not have Our normal business Process. For data collectors Most of the time Our means of communication Was telegram, we will Provide the needed document For each voucher.	Jan 31,2026

	Annexes for details) JV# 92093 FACE# 506518		Were selected properly what is the logic behind paying \$500 per day as per diem, such rate was budgeted per event? But in this case, it was paid as a per diem. There is also double payment 13,065.62 which one person received for similar dates and activities.			for similar dates and activities. Controls should be strengthened to prevent unsupported, duplicate, or overpaid per diem and professional payments in the future.		
7	Purchase of fuel JV# 143584 BPV# 366672 JV#41777 FACE# 506518	252,720.00 126,178.60 <u>252,720.00</u> 631,618.60	There is no log sheet showing the movement of the vehicles—specifically, the number of days they were used, the kilometers traveled by each vehicle, or the average fuel consumption per kilometer. I also noted that most of the fuel receipts show amounts of 17,000 ETB and 15,000 ETB issued daily for the same plate number. The absence of log sheets makes it impossible to verify the fuel expenses. In addition, 57,000 ETB worth of fuel was purchased after the PD expiration period. There is also 10,000 double receipts attached	11	High	The Implementing Partner (IP) must ensure that all vehicle fuel expenses are supported by proper log sheets confirming vehicle movement, days of use, kilometers traveled, and average fuel consumption. In this case, only receipts are attached. The IP should refund a total of 67,000 ETB , comprising 57,000 ETB for fuel purchased after the PD expiration date and 10,000 ETB in duplicate receipts. Controls should be strengthened to prevent unsupported, post-PD, or duplicate fuel payments in the future.	As JU we don't have a Log sheet, but this is a Good lesson for us. We will return the amount Mentioned.	Jan 31,2026
8	Payment for Car rental BPV# 703279 BPV# 699666 BPV# 699668 BPV# 699669 FACE# 506518	500,250.00 19,964.00 19,964.00 <u>9,982.00</u> 550,160.00	There is no log sheet to verify the number of days for vehicle rental Used, from where to where? Are they in The supplier list of the IP?	11	Low	The Implementing Partner (IP) must ensure that all vehicle rental payments are supported by proper log sheets showing the number of days the vehicle was used, routes traveled, and confirmation that the vehicles were actually utilized. Management should also provide the supplier list and justification for vendor selection, as all current vendors are from Addis Ababa. Confirming no qualified vendors are in Jimma. Controls should be strengthened to ensure vehicle rentals are properly documented, verified, and selected from approved supplier list.	We have preferred supplier lists. We have invited them for competition from that. Comment on log sheet we will improve in the future	Jan 31,2026
9	Payment for printing of Manual JV# 92090 JV# 92092	573,500.00 573,500.00 573,500.00 453,379.68 573,500.00	The printing of the manual procurement was split into six separate procurements, whereas it should have been completed as a single procurement following the proper	23	Low	The project office needs to follow The policy and procedure of the JU, in All aspects of the operations As it bypasses internal control Of the office	We accept the comment, due to the Nature of the PD, we were forced to Print chapter by chapter,	Jan 31,2026

	JV# 92091 JV#92094, JV# 92089 JV# 92088 July 19,2025 FACE# 506518	<u>573,500.00</u> 3,320,879.68	procurement process. Likewise, the payment should have been processed using one payment voucher. This appears to have been done intentionally to bypass the internal procurement policy, which prohibits payments exceeding 600,000 in a single payment voucher. No purchase order was attached.				If we follow our procurement policy The delivery of the manual Might not happening.	
10	Refreshment cost JV# 92065 JV# 92064 JV# 92062 JV# 92063 16/4/2025 FACE# 506518	8,500.00 8,500.00 8,500.00 <u>8,500.00</u> 34,000.00	This is a refreshment cost paid in Adama, same date, splitting Receipts are not good practice as it has VAT and WHT issues, plus No supporting document is attached, NO TOR, no attendance, no participant list, For how many days? Just receipts are attached.	23	High	The Implementing Partner (IP) must ensure that all refreshment costs are properly supported. This includes attaching Terms of Reference (TOR), attendance sheets, participant lists, and documentation showing the number of days. Justification must be provided for the hotel selection process, and splitting receipts for the same date should be avoided due to VAT and WHT issues. Controls should be strengthened to ensure proper documentation and compliance with financial and procurement policies.	Given the short period of the PD, we Could not follow Most of the police and Procedures.	Jan 31,2026
11	Car rental BPV#703169 Sep.8,2025 FACE# 506518	267,375.00	Activities are done in July, but payment is done After PD expiry and reports are submitted to UNICEF.	11	High	The Implementing Partner (IP) must refund the payment made on September 8, 2025, for activities carried out before the PD expiry of July 31, 2025, as payments outside the PD period are not eligible, even reports were submitted (August 29, 2025). Alternatively, the IP must provide a strong, documented justification explaining why the payment was not processed before the PD expiry. Management should strengthen controls and approval processes to ensure that all payments are made within the PD period to prevent recurrence	We acknowledge the issue. Given the short period Of the PD, activities were implemented Until last date , which caused such an issue.	Jan 31,2026

Observation Category.

1. Advance claimed as expenditure.
2. Commitments are treated as expenditures.
3. DSA rates exceeded.

11. Insufficient supporting documentation.
12. Lack of audit trail (FACE forms do not reconcile with IPs and UNICEF accounting records)
13. No proof of payment

21. No proof of goods/services received
22. No supporting documentation
23. Other
24. Poor record keeping

- | | | |
|---|--|--|
| 4. Expenditure claimed but activities not undertaken. | 14. Lack of bank reconciliations | 25. Signatories on FACE forms different from those in the IP Agreement |
| 5. Expenditure exceeds the approved budget rate or amount. | 15. Lack of procedures for verification of assets | 26. Supplier's invoices not approved |
| 6. Expenditure not for programme purposes | 16. Lack of segregation of duties | 27. Support costs incorrectly calculated |
| 7. Expenditure not recorded in the correct period or FACE form. | 17. Lack of sub-contractee financial/substantive progress reporting on file. | 28. VAT incorrectly claimed |
| 8. Failure to implement prior assurance activity recommendations. | 18. Lack of written agreement between IP and sub-contractee | |
| 9. Goods/Assets not used for intended purposes. | 19. No competitive procedures for the award of contracts | |
| 10. Ineligible salary cost | 20. No evaluation of goods received. | |

Priority Ranking:

1. **High:** Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
2. **Low:** Action that is considered desirable and should result in enhanced control or better value for money.