

ORGANIZATION OF
AFRICAN UNITY
SECRETARIAT

P. O. Box 3243

ADDIS ABABA

ORGANISATION DE L'UNITE
AFRICAINNE
SECRETARIAT

B. P. 3243

/am

COUNCIL OF MINISTERS
Fourteenth Ordinary Session
Addis-Ababa, February/March 1970

CM/296

FINANCIAL REPORT

COVERING THE PERIOD 1st JUNE, 1968 TO 31st MAY, 1969



ORGANIZATION OF
AFRICAN UNITY
SECRETARIAT

P. O. Box 3243

ADDIS ABABA

ORGANISATION DE L'UNITE
AFRICAINNE
SECRETARIAT

B. P. 3243

/am

COUNCIL OF MINISTERS
Fourteenth Ordinary Session
Addis-Ababa, February/March 1970

CM/296

FINANCIAL REPORT

COVERING THE PERIOD 1st JUNE, 1968 TO 31st MAY, 1969

FINANCIAL REPORT
COVERING THE PERIOD 1st JUNE, 1968 TO 31st MAY, 1969

1. In conformity with Article 3, Chapter IX of the Financial Rules and Regulations, the External Board of Auditors met here in Addis-Ababa in December 1969 and audited the accounts of the Organization, including all Trusts and Special Fund Accounts and in addition, certified them.
2. This year, as in previous years, the whole Staff involved in the financial administration of the Organization has been entirely put at the disposal of the Board for any oral or written questions that the Board may wish to ask in the course of its audit. Matters connected with policy making or/and having political implications had been taken up with the Administrative Secretary General himself, the Assistant Secretary General in charge of Administration and Finance and the Head of Administration before the Board wrote its final report.
3. Libya, sixth member of the Board, elected by the Council of Ministers during its Twelfth Ordinary Session to strengthen the financial control of the Organization and all the other members of the Board were present.
4. The External Board of Auditors in its report covering the financial year 1968/1969 as contained in document CM/297 and CM/297/Add.1 made some pertinent recommendations aimed at improving the accounting system as well as strengthening the Staff establishment of the Finance Department. These recommendations are welcomed and immediate action will be taken on them.
5. It is mentioned that during the period under review, the General Secretariat had to execute the first full budget ever presented in an orderly manner. Unfortunately, though the Council

of Ministers, meeting in its Tenth Budgetary Session, had insisted that most of the appropriations in the 1968/1969 Budget should be based on actual expenditure of 1967/1968 budget. These appropriations became grossly inadequate during the later part of the fiscal year and resulted into excess and over expenditure on such items as Common Staff Costs, Maintenance of vehicles, etc....

6. The General Secretariat is pleased to record that the Council of Ministers responded favourably to this problem by empowering the Resident Members of the Advisory Committee on Budgetary and Financial Matters to give authorization on excess and over expenditure before it is incurred. Document CM/Dec.55 (XII) reference.

7. In compliance with the decision of the Council already outlined above that all unforeseen expenditures should be referred to the Resident Members of the Advisory Committee before they are incurred, the General Secretariat has seized the opportunity of the Advisory Committee meeting which took place in August this year in Addis-Ababa to obtain a retrospective approval for all over-expenditures of the General Secretariat, its Regional and Sub-Regional Offices. Ref. Document FBM/2 (VIII) and FBM/2 (VIII) Add.1.

SAVINGS ON THE 1968/1969 BUDGET

8. The 1968/1969 Budget called for appropriations amounting to US \$ 2.296.302.40. The total expenditure and outstanding obligations as of 31st May, 1969, amounted to US \$ 1.738.272.61 thus leaving a theoretical savings of US \$ 558.029.79. However, it is necessary to point out that the Council of Ministers during their Twelfth Ordinary Session held in Addis-Ababa in February this year has directed the General Secretariat by Decisions CM/Dec.60 (XII) and CM/Dec.63 (XII) to pay the amount of US \$ 45.000.00 to the "Conseil de l'Entente" and US \$ 580.000.00 to the Algerian Government out of these savings. So far, the "Conseil de l'Entente" has been fully paid. An advance

payment of US \$ 300.000.00 has been made to the Algerian Government and that Government was requested to indicate how the balance of US \$ 280.000.00 shown be paid to them taking into account the amount of US \$ 230.810.75 which they owe the Organization. The detail of this amount is as follows :-

1. Outstanding contribution	140.078.41	US \$
2. Fifth Summit Conference of Heads of State and Government	74.908.32	
3. Labour Ministers' Conference	<u>15.824.02</u>	
	TOTAL	<u>230.810.75</u> =====

Likewise, the Resident Members of the Advisory Committee have also decided that the amount of US \$ 16.422.55 so far approved for various missions to Equatorial Guinea be paid from the savings.

REVENUES

(a) Contributions :

9. Despite several appeals made to all Member States by the Council of Ministers and the Assembly of Heads of State and Government and several reminders from the General Secretariat to all Member States to pay their contributions (since the beginning of the current financial year, the General Secretariat has already written four letters on contributions to Member States) some Member States have to date not fully paid their contributions to the First Regular Budget of the Organization. A statement of contributions received during the financial year 1968/1969 is to be found at Annex III of this report.

(b) Miscellaneous incomes :

10. A statement on the miscellaneous income could be found at Annex III of this report. In accordance with a previous instruction by the Advisory Committee, the Draft Budget for 1970/1971 will include a brief account of estimate revenue.

EXPENDITURES

11. In pursuance with the recommendations of the Board of Auditors, those of the Advisory Committee on Budgetary and Financial Matters, adopted by the Council of Ministers, the General Secretariat has tried, despite the difficulties involved to remain within the appropriations of the financial year under audit. All over-expenditures have been presented to the Advisory Committee and retrospective approval obtained. A statement of actual expenditures and outstanding obligations for the financial year 1968/1969, is shown at Annex VII of this report.

WORKING CAPITAL FUND

12. A statement showing the actual position of the working capital fund is at Annex VI of this report.

SOUTH WEST AFRICA CASE

13. In conformity with the decision of the Council, Member States have been re-assessed on the basis of actual cost of this case. A statement of contributions for the financing of the South West Africa Case after the re-assessment as of 31st May 1969 is to be found at Annex II of this report (Ref. Decision CM/Dec.58 (XII)).

14. It will be recalled that in its Report, the Board of Auditors pointed out some difficulties of communication between the General Secretariat Headquarters and its Regional Offices. The General Secretariat is happy to mention that there have been more contacts and closer co-operation with the Regional Offices during the period under review. More visits have since been made and it is safe to say that adequate supervision and control has tremendously increased. At the Headquarters itself, harmonious operation has continued between the Chief of Finance and his colleagues, the Chief of Personnel and the Internal Auditor.

REGIONAL OFFICES

15. The General Secretariat is happy to mention that it has been possible this year to take the stores and property inventory in all the Regional and Sub-Regional Offices. These stores and property as of 31st May, 1969, are shown on Balance Sheet at Annex IX of this report.

16. Furthermore, during the last visit of the Chief of Finance and the Internal Auditor to the Regional Offices, all the findings of the Board of Auditors were discussed in detail and adequate solutions to each of them were found. All suggestions of the Board of Auditors aimed at improving the accounting system and tightening financial control have also been taken care of.

17. On the question of economic rent to be paid by Officials living in OAU houses in Lagos, the Secretary General requested the officials concerned to pay the whole of their rent allowance and, in addition, pay $8\frac{1}{3}\%$ of their basic salary. The question of the new Statutory Staff who are living in OAU's houses has been discussed. The Secretary General hopes to be able to fix rents for them, which will be consistent with the Council decisions. However, the question of additional payment to El Nassar to cover the loss due to devaluation is still to be finalized by the General Secretariat.

18. It has been noted that during the past year, the Regional Offices, namely STRC, Lagos, and the Co-ordinating Committee for the Liberation of Africa, have started charging directly the Headquarters' accounts whenever expenses for which there was no appropriation were incurred by them. This question has been discussed with the responsible Officers and the Executive Secretaries have been advised to refer any unforeseen expenditures to the General Secretariat for obtaining the necessary authorization from the Resident Members of the Advisory Committee on Budgetary and Financial Matters before they are incurred.

19. During its Twelfth Ordinary Session, the Council of Ministers decided that the Auditors should be assigned Regional or Sub-Regional Offices to audit before converging at the Headquarters in Addis-Ababa. This arrangement seems to present difficulties in the co-ordination of the audit work and may not turn out to be a money saving proposition in the long run.

20. Furthermore, it would appear that constant changes in the Members of the Board is both burdensome and time consuming; as new Members have to acquaint themselves with the accounting procedure before being fully conversant with the various aspects of auditing OAU accounts.

21. In this respect, the Board itself made some recommendations to the Council of Ministers which will ensure continuity among its Members. There may be need also to suggest that the Board be left to organize its programme of work and to prepare its own budget in the future.

x

x

x

x

LIST OF FINANCIAL STATEMENTS ATTACHED TO THIS REPORT

- Annex I : Statement of outstanding contributions due to the 1965/67 Budget, 1967/68 and 1968/69 Budgets as of 31st May 1969.
- Annex II : Statement of contributions received and outstanding to the South West Africa Case based on the re-assessment as of 31st May 1969 (Ref. Dec. CM/Dec.58 (XII)).
- Annex III : Statement of Revenues from 1st June, 1968 to 31st May 1969.

- Annex IV : Statement of Assessed Contributions to the 1969/70 Budget based on the existing OAU Scale of Assessment.
- Annex V : Statement of Cash in Bank after reconciliation as of 31st May, 1969.
- Annex VI : Statement of the Working Capital Fund as of 31st May, 1969.
- Annex VII : Statement of actual expenditures and outstanding obligations for the financial year 1968/69 as of 31st May, 1969.
- Annex VIII : Statement of advances recoverable as of 31st May, 1969.
- Annex IX : Balance Sheet at 31st May, 1969.
- Annex X : Statement of Assets and Liabilities (Regional Offices).
- Annex XI : Statement of Excess payments to 1965/67, 1967/68 and 1968/69 Budgets.

STATEMENT OF OUTSTANDING CONTRIBUTIONS DUE TO THE
1965/1967 - 1967/1968 AND 1968/1969 BUDGETS AS OF 31st MAY, 1969

MEMBER COUNTRIES	AMOUNT DUE TO 1965/1967 BUDGETS	AMOUNT DUE TO 1967/1968 BUDGET	AMOUNT DUE TO 1968/1969 BUDGET	TOTAL AMOUNT DUE
1. Algeria	-	-	712.62	712.62
2. Botswana	-	-	35.282.28	35.282.28
3. Burundi	-	-	41.792.71	41.792.71
4. Cameroon	-	-	591.77	591.77
5. Central African Republic	56.46	14.09	41.792.71	41.863.26
6. Chad	-	-	41.792.71	41.792.71
7. Congo (Brazzaville)	-	15.07	7.600.96	7.616.03
8. Congo (Kinshasa)	-	-	73.022.42	73.022.42
9. Dahomey	31.043.45	34.425.96	41.792.71	107.262.12
10. Ethiopia	-	-	52.126.06	52.126.06
11. Equatorial Guinea	-	-	-	-
12. Gabon	-	-	-	-
13. Gambia	83.935.71	31.078.84	41.792.71	156.807.26
14. Ghana	-	-	-	-
15. Guinea	-	34.425.96	41.792.71	76.218.67
16. Ivory Coast	-	-	-	-
17. Kenya	-	-	-	-

MEMBER COUNTRIES	AMOUNT DUE TO 1965/1967 BUDGETS	AMOUNT DUE TO 1967/1968 BUDGET	AMOUNT DUE TO 1968/1969 BUDGET	TOTAL AMOUNT DUE
18. Lesotho	-	-	25.075.63	25.075.63
19. Liberia	-	0.04	-	0.04
20. Libya	1.48	-	-	1.48
21. Madagascar	-	-	-	-
22. Malawi	7.625.48	15.225.96	41.792.71	127.644.15
23. Mali	-	-	-	-
24. Mauritania	-	2.04	41.792.71	41.794.75
25. Mauritius	-	-	-	-
26. Morocco	-	-	70.87	70.87
27. Niger	-	-	64.04	64.04
28. Nigeria	-	-	-	-
29. Rwanda	-	-	-	-
30. Senegal	10.21	644.61	52.126.06	52.780.88
31. Sierra Leone	-	-	4.592.19	4.592.19
32. Somalia	20.75	-	41.792.71	41.813.46
33. Sudan	0.04	-	36.022.42	36.022.46
34. Swaziland	-	-	-	-
35. Tanzania	-	-	-	-
36. Togo	-	-	-	-
37. Tunisia	25.666.60	17.005.45	22.126.06	64.798.11
38. Uganda	-	-	-	-
39. United Arab Republic	-	-	149.313.35	149.313.35
40. Upper-Volta	-	-	-	-
41. Zambia	-	-	-	-
TOTAL	211.360.18	132.838.02	835.491.12	1.179.689.32

STATEMENT OF CONTRIBUTIONS RECEIVED AND OUTSTANDING AND,
EXCESS PAYMENTS TO THE SOUTH WEST AFRICA CASE
AS OF 31st MAY, 1969, ACCORDING TO THE RE-ASSESSMENT

	MEMBER STATES	AMOUNT RE-ASSESSED	AMOUNT RECEIVED	OUTSTANDING AMOUNT	EXCESS PAYMENT
1.	Algeria	18.525.69	13.383.36	5.142.33	-
2.	Burundi	18.525.69	13.378.18	5.147.51	-
3.	Cameroon	18.525.69	13.378.18	5.147.51	-
4.	Central African Republic	18.525.69	-	18.525.69	-
5.	Chad	18.525.69	13.238.59	5.287.10	-
6.	Congo (Brazzaville)	18.525.69	13.261.37	5.264.32	-
7.	Congo (Kinshasa)	18.525.69	10.000.00	8.525.69	-
8.	Dahomey	18.525.69	13.378.18	5.147.51	-
9.	Ethiopia	18.525.69	48.099.92	-	29.574.23
10.	Gabon	18.525.69	18.525.69	-	-
11.	Gambia	18.525.69	560.00	17.965.69	-
12.	Ghana	18.525.69	13.378.18	5.147.51	-
13.	Guinea	18.525.69	6.606.47	11.919.22	-
14.	Ivory Coast	18.525.69	13.378.18	5.147.51	-
15.	Kenya	18.525.69	13.378.18	5.147.51	-
16.	Liberia	18.525.69	90.613.07	-	72.087.38
17.	Libya	18.525.69	13.378.18	5.147.51	-
18.	Madagascar	18.525.69	13.378.18	5.147.51	-
19.	Malawi	18.525.69	10.606.44	7.919.25	-
20.	Mali	18.525.69	25.115.93	-	6.590.24
21.	Mauritania	18.525.69	14.208.21	4.317.48	-
22.	Morocco	18.525.69	13.378.18	5.147.51	-
23.	Niger	18.525.69	13.502.00	5.023.69	-
24.	Nigeria	18.525.69	31.606.48	-	13.080.79
25.	Rwanda	18.525.69	-	18.525.69	-
26.	Senegal	18.525.69	13.371.27	5.154.42	-
27.	Sierra Leone	18.525.69	13.378.18	5.147.51	-
28.	Somalia	18.525.69	2.607.49	15.918.20	-
29.	Sudan	18.525.69	13.378.18	5.147.51	-
30.	Tanzania	18.525.69	19.984.66	-	1.458.97
31.	Togo	18.525.69	-	18.525.69	-
32.	Tunisia	18.525.69	13.378.18	5.147.51	-
33.	Uganda	18.525.69	18.525.68	0.01	-
34.	United Arab Republic	18.525.69	13.378.18	5.147.51	-
35.	Upper Volta	18.525.69	13.521.59	5.004.10	-
36.	Zambia	18.525.69	38.000.00	-	19.474.31
	TOTAL	666.924.84	589.254.56	219.936.20	142.265.92

STATEMENT OF REVENUES1st JUNE, 1968, TO 31st MAY, 1969

(a) Contributions	U.S. \$	1.782.902.53
(b) <u>Miscellaneous Revenues</u> (General Secretariat)		
1. Interest on Working Capital Fund		12.572.87
2. Interest on car loans		884.25
3. S.T.R.C. (See details at Annex III c)		39.516.31
4. New York		290.35
		<hr/>
		1.836.166.31
		<hr/> <hr/>

STATEMENT OF REVENUES
FROM 1st JUNE, 1968 TO 31st MAY, 1969

CONTRIBUTION FROM MEMBER STATES

(All figures in U.S. dollars)

Month	Member Countries	For the Period of	Amount	Total amount received during the month	Total Revenue
June	Upper Volta	67/68	33.917.20	-	
	Congo (Kinshasa)	67/68	60.150.84		
	United Arab Republic	67/68	99.689.25		
	Ivory Coast	68/69	41.792.71		
	Senegal	67/68	42.293.25		
				277.843.25	
July	Kenya	68/69	41.792.71		
	Niger	67/68	6.465.97		
	Togo	68/69	41.792.71		
				90.051.39	
August	Mali	68/69	4.422.24		
	Zambia	68/69	48.138.93		
	Gabon	67/68	33.910.55		
	Mali	68/69	54.554.06		
	Algeria	68/69	103.539.51		
	Botswana	68/69	6.510.43		
				251.075.72	
Sept.	Cameroon	68/69	39.016.30		
	Libya	68/69	41.792.71		
				80.809.01	
Total to be B/F					699.779.37

Month	Member Countries	Period of	Amount	Total amount received during the month	Total Revenue
	Total B/F				699,779.37
Oct.	Sudan	68/69	37,000.00		
	Sudan	SWAC	6,771.62		
	Tanzania	68/69	41,792.67		
	Upper Volta	68/69	13,180.47		
	Somalia	67/68	34,425.96		
	Uganda	68/69	41,792.67		
	Liberia (CMCA)	67/68	6,510.47		
	Liberia	68/69	41,792.67		
	Tanzania (CMCA)	67/68	6,510.43		
	Gabon	68/69	15,757.46		
				245,534.42	
Nov.	Congo (Brazzaville)	68/69	34,191.75		
				34,191.75	
Dec.	Ghana	68/69	93,918.77		
	Niger	68/69	37,219.08		
				131,137.85	
Jan.	United Arab Republic	68/69	55,658.41		
	Sierra Leone	68/69	10,276.50		
	Madagascar	68/69	41,792.71		
				107,727.62	
Feb.	Morocco	68/69	145,343.96		
	Tunisia	68/69	30,000.00		
	United Arab Republic	68/69	55,658.41		
	Sierra Leone	68/69	17,704.23		
				248,706.60	
March	Lesotho	68/69	16,717.08		
	Upper Volta	68/69	42,642.60		
				59,359.68	
April	Mali	SWAC	4,030.47		
	Gabon	68/69	60,473.79		
				64,504.26	
May	Uganda	SWAC	5,147.46		
	Rwanda	68/69	41,792.71		
	Morocco	69/70	145,020.81		
				191,960.98	
TOTAL					1,782,902.53

STATEMENT OF INTERESTS ON CAR LOANS
SINCE 1st JUNE, 1968 TILL 31st MAY 69

(All figures in U.S. \$)

NAME	AMOUNT
1. Mr. A. Abrous	26.71
2. Mr. J. Adeito	18.35
3. Mr. E.A. Adeyemo	11.75
4. Mr. A.H. Agufa	8.05
5. Mrs Agouagou M.	18.36
6. Mr. Amde Debebe	0.28
7. Mr. Aklilu Afework	4.46
8. Mr. Akoli W.	0.25
9. Mr. Asare Pobi	13.74
10. Mr. Ba M.L.	45.03
11. Mr. B. Bassirou	36.75
12. Mr. R.A. Bruce	20.50
13. Mr. P.C. Bukassa	12.76
14. Miss B. d'Almeida	5.28
15. Mr. M.A. Daar	41.00
16. Mr. Abdel R.H. Dirar	52.50
17. Mr. F. Kalepe	3.00
18. Mr. Fassil Tesfou	0.25
19. Mr. Farah Warsama	25.50
20. Mr. G.V. Freeman	24.75
21. Mr. Gedeon Dimetros	1.50
22. Miss Houncarin G.	5.28
23. Mr. Hailu W.G.	27.00
24. Miss H. Chando	12.07
25. Mr. Izkiel Issaac	36.25
26. Mr. Idris Ali	16.12
27. Mr. J. Kamenge	49.50
28. Mr. Katondo	10.72
29. Mr. Kabengele	9.86
30. Miss Merate Kebede	11.25
31. Mr. Michel Asante	22.14
32. Mr. M'Funi P.P.	0.25
33. Mr. S.G. Mwale	52.50
34. Mr. Negussie M.	27.50
35. Mr. D. Ouattara	32.50
36. Prof. S.T. Quansah	26.25
37. Mr. F. Razatovo	6.00
38. Mr. Samuel Alemayehu	48.75
39. Mr. H. Somborn	5.87
40. Mr. H. Soumare	0.75
41. Mrs Sunnigh L.	0.13
42. Mr. Tezera H.M.	0.13
43. Mrs Ukuba M. Solomon	11.24
44. Mr. Usman Mohamed	13.78
45. Mr. A.T.A. Wadood	32.14
46. Mr. A.J. Wright	52.50
47. Maj. Girma Zewdie	3.00
TOTAL	884.25

STATEMENT OF MISCELLANEOUS REVENUES(a) S.T.R.C.

- Sales of Publications (Lagos)	US \$	3.557.33
- Sales of Publications (Niamey)		1.613.36
- Sales of empty crats (Niamey)		10.20
- Interest on deposit Accounts (Lagos)		351.94
- Interest on car loans (Lagos)		26.00
- Gain on conversion and on transfers (Lagos)		182.18
- Gain on sales of duty free stock (Lagos)		12.65
- Internal Auditors Report (Lagos)		1.096.97
- Rent of houses (Lagos)		29.782.01
- Interest on housing deposit accounts (Lagos)		498.76
- Sales of Publications (Bangui)		753.62
- Other Miscellaneous Revenues (Bangui)		339.51
- Other Miscellaneous Revenues (Yaounde)		618.20
- Rent from houses (Muguga)		91.00
- Sales of publications (Muguga)		159.71
- Other revenues (Muguga)		422.87
		<u>39.516.31</u>
		=====

(b) African Group at the U.N., New-York

- Sale of typewriter		30.00
- Other miscellaneous revenues		260.35
		<u>290.35</u>
		=====

STATEMENT OF CONTRIBUTIONS DUE TO THE 1969/1970 BUDGET
BASED ON THE NEW SCALE OF ASSESSMENT AS APPROVED BY
THE ASSEMBLY OF HEADS OF STATE AND GOVERNMENT
DURING ITS FIFTH ORDINARY SESSION HELD IN ALGIERS

MEMBER COUNTRIES	SCALE OF ASSESSMENT	A M O U N T
1. Algeria	5.71	137.109.03
2. Botswana	0.50	12.006.05
3. Burundi	0.62	14.887.50
4. Cameroon	2.35	56.428.41
5. Central African Republic	1.47	35.297.78
6. Chad	1.16	27.854.02
7. Congo (Brazzaville)	0.50	12.006.05
8. Congo (Kinshasa)	3.07	73.717.12
9. Dahomey	1.06	25.452.82
10. Ethiopia	2.81	67.473.97
11. Equatorial Guinea	0.50	12.006.05
12. Gabon	4.93	118.379.60
13. Gambia	0.76	18.249.19
14. Ghana	4.73	113.577.18
15. Guinea	1.23	29.534.87
16. Ivory Coast	4.02	96.528.60
17. Kenya	2.21	53.066.72
18. Lesotho	0.67	16.088.10
19. Liberia	2.84	68.194.34
20. Libya	7.40	177.689.46
21. Madagascar	1.61	38.659.46
22. Malawi	0.68	16.328.22
23. Mali	1.40	33.616.93
24. Mauritania	1.68	40.340.31
25. Mauritius	0.50	12.006.05
26. Morocco	5.98	143.592.29
27. Niger	1.27	30.495.35
28. Nigeria	6.99	167.844.50
29. Rwanda	0.62	14.887.50
30. Senegal	3.21	77.078.81
31. Sierra Leone	1.89	45.382.85
32. Somalia	0.76	18.249.19
33. Sudan	3.42	82.121.35
34. Swaziland	0.50	12.006.05
35. Tanzania	1.97	47.303.82
36. Togo	1.25	30.015.11
37. Tunisia	2.67	64.112.28
38. Uganda	1.75	42.021.16
39. United Arab Republic	9.28	222.832.19
40. Upper Volta	0.92	22.091.12
41. Zambia	3.11	74.677.60
TOTAL	100.00	2.401.209.00

STATEMENT OF CASH IN BANK AFTER RECONCILIATIONAS OF 31st MAY, 1969(All figures in U.S. \$)GENERAL SECRETARIATA- General Fund Account :

(i) Foreign Currency Account N° 71252-3	754.872.68
(ii) Local Currency Account N° 0-23529-6	<u>65.537.48</u>
	820.410.16
Add. Balance of petty cash: Eth.\$ 500.00 =	<u>200.00</u>
TOTAL	820.610.16

B- Working Capital Fund Account N° 71314-7

	<u>422.710.58</u>
TOTAL	1.243.320.74
	=====

S.T.R.C.

	<u>Cash at Bank at 31/5/69</u>	<u>Cash on hand at 31/5/69</u>
- Lagos	515.752.10	76.34
- Yaounde (IAPSC)	1.136.71	6.24
- Muguga (IBAH)	2.135.61	10.09
- Bangui (BIS)	4.685.45	43.35
- Niamey (Publications)	<u>1.727.48</u>	<u>4.00</u>
	525.437.35	140.02
	=====	=====

NEW-YORK

	9.381.59	24.14
	=====	=====

DAR-ES-SALAAM

	58.488.62	30.50
	=====	=====

FOREIGN CURRENCY ACCOUNT N° 0-71252-3

MAY 1969

Bank Statement	U.S.\$ 780.739.21
<u>Less : Outstanding cheques</u>	<u>25.866.53</u>
Reconciled Bank Balance	<u>754.872.68</u>

Outstanding cheques :

006268 FED	U.S.\$ 105.00
003402 "	60.63
006252	160.00
006821	386.00
007214	3.60
009119	443.25
009121	399.67
009066	120.00
009402	1.218.81
009403	1.000.00
009404	600.00
009407	306.00
009417	400.00
009419	150.00
009421	150.00
009422	549.53
009426	40.00
009429	399.79
009434	721.67
009441	1.064.00
009442	3.224.75
009443	171.99
009448	1.865.01
009449	1.800.00
009451	2.597.18
009450	180.75
009452	272.00
009453	835.60
009454	17.00
009455	<u>6.624.30</u>
TOTAL	<u>25.866.53</u>

LOCAL CURRENCY ACCOUNT N° 0-23529-6

MAY 1969

Bank Statement	Eth.\$ 195.716.84
<u>Less : Outstanding cheques</u>	<u>31.873.13</u>
Reconciled bank balance	<u>163.843.71</u> =====

Outstanding cheques

H089218	Eth.\$ 66.00
H089243	1.804.18
H089244	180.00
H089247	862.00
H089250	250.00
H089255	3.963.05
H089256	412.40
H089257	1.100.00
H089258	427.50
H089259	3.000.00
H089260	497.10
H089261	80.00
H089262	1.702.12
H089263	291.81
H089264	368.05
H089265	471.30
H089266	411.00
H089267	62.50
H089268	300.00
H089269	9.825.00
H089270	2.704.70
H089271	153.55
H089273	345.00
H089274	504.50
H089275	1.370.00
H089276	104.80
H089277	69.75
H089278	57.72
H089279	<u>489.10</u>
Total Eth.\$	<u>31.873.13</u> =====

STATEMENT OF WORKING CAPITAL FUNDAS OF 31st MAY, 1969

Brought forward as of 1st June, 1968	US \$416.480.57
Amount of contributions received as of 31st May '69	Nil
Interest paid for the period : 1st June 1968 to 31st May 1969	<u>6.230.01</u>
Balance as per bank and cash book as of 31st May 1969	422.710.58
<u>Add :</u> (a) Interest due for the period 1st June 1968 to 31st May 1969 not yet paid by the Bank	6.342.86
(b) Balance from South West Africa Case to be transferred from New-York Office	<u>42.051.83</u>
Grand Total	<u>471.105.27</u> =====

Note :

On the 31st May 1969, out of U.S.\$ 12.572.87 being the amount of interest due to the Working Capital Fund for the period 1st June 1968 to 31st May 1969, only U.S. 6.230.01 had been credited to this account. The balance of U.S. \$ 6.342.86 will be credited at a latter date.

/am

STATEMENT OF ACTUAL EXPENDITURE AND OUTSTANDING OBLIGATIONSFOR THE FINANCIAL YEAR 1968/1969 AS OF 31st MAY, 1969CM/296
Annex VII
Page 1

A/C CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATIONS	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION I - SALARIES AND WAGES</u>				
100	Established Posts	768.625.00	-	559.937.30	208.687.70
101	Consultants and Experts Groups	-	-	-	-
102	Temporary Assistance	-	-	-	-
103	Overtime and Night Differential	-	-	-	-
	TOTAL SECTION I	768.625.00	-	559.937.30	208.687.70
	<u>SECTION II - COMMON STAFF COSTS</u>				
200	Travel on Initial Recruitment	15.000.00	-	14.476.96	523.04
201	Travel on Home Leave & Separation	41.000.00	-	38.565.24	2.434.76
202	Travel on Transfer	-	-	1.802.94	(1.802.94)
203	Installation Allowance	10.000.00	-	8.599.50	1.400.50
204	Dependency Allowance	15.000.00	-	19.811.87	(4.811.87)
205	Housing Allowance	27.600.00	-	59.546.40	(31.946.40)
206	OAU Pension Fund	-	-	-	-
207	OAU Insurance Scheme	10.00	-	-	10.00
208	OAU Medical Scheme	5.000.00	1.530.95	11.249.02	(7.779.97)
209	Gratuity Completion of Service	30.000.00	-	29.611.76	388.24
210	Rent of Official Residence (Secretary-General)	9.600.00	4.800.00	4.800.00	-
211	Accommodation Allowance (4 Assist. Sec. Gen.)	14.400.00	-	14.400.00	-
	TOTAL SECTION II	167.610.00	6.330.95	202.863.69	(41.584.64)

A/C CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATIONS	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION III - TRAVEL OF STAFF ON OFFICIAL DUTY</u>				
300	Administration	4.000.00	1.074.80	2.202.16	723.04
301	Political Department	13.600.00	-	9.146.10	4.453.90
302	Economic and Social Department	15.000.00	-	7.933.28	7.066.72
303	Scientific and Cultural Department	3.000.00	-	2.847.59	152.41
304	Cabinet	1.850.00	374.80	1.211.20	264.00
305	Official Missions by Secretary General	4.500.00	-	4.161.53	338.47
306	Internal Auditor	5.000.00	777.24	4.173.16	49.60
	TOTAL SECTION III	46.950.00	2.226.84	31.675.02	13.048.14
	<u>SECTION IV - RENTAL AND MAINTENANCE OF EQUIPMENT AND PREMISES</u>				
400	Rental of premises	1.00	-	-	1.00
401	Maintenance of vehicles	10.000.00	-	9.361.88	{ 2.745.08
402	Maintenance of equipment		20.00	3.363.20	
403	Maintenance of premises	2.000.00	223.58	1.721.24	55.18
404	Utilities (Electricity and water)	5.000.00	-	2.743.96	2.256.04
405	Alteration to premises	10.00	-	-	10.00
406	Insurance of vehicles, equipment etc..	2.000.00	-	2.535.40	(535.40)
	TOTAL SECTION IV	19.011.00	243.58	19.725.68	(958.26)

A/C CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATIONS	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION V - COMMUNICATIONS</u>				
500	Cables	16.000.00	-	16.657.29	(657.29)
501	Telephone Service	9.000.00	-	9.352.78	(352.78)
502	Postage	18.000.00	-	17.818.34	181.66
503	Pouches	1.000.00	-	1.000.00	-
504	Freight	1.000.00	-	1.000.00	-
	TOTAL SECTION V	45.000.00	-	45.828.41	(828.41)
	<u>SECTION VI - MISCELLANEOUS SUPPLIES AND SERVICES</u>				
600	Stationery and Office supplies	25.000.00	1.089.92	20.093.47	3.816.61
601	Bank Charges and Revenue Stamps	7.000.00	-	6.365.39	634.61
602	External audit costs	-	-	-	-
603	Hospitality	5.000.00	-	3.761.29	1.238.71
604	Staff welfare	-	-	-	-
605	Library books and periodical supplies & services	15.000.00	15.000.00	-	-
606	Subscription to newspapers and periodicals	3.000.00	-	1.958.96	1.041.04
607	Other supplies and services	5.000.00	-	4.994.93	5.07
	TOTAL SECTION VI	60.000.00	16.089.92	37.174.04	6.736.04

A/C CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATIONS	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION VII - CAPITAL EXPENDITURE</u>				
700	Land and building	-	-	-	-
701	Improvement to premises	-	-	-	-
702	Furniture and fixtures	7.000.00	86.00	4.361.40	2.552.60
703	Office Equipment	9.000.00	-	9.035.21	(35.21)
704	Internal reproduction equipment	1.000.00	-	548.00	452.00
705	Telecommunications equipment	4.000.00	-	4.184.63	(184.63)
706	Press and information equipment	2.000.00	-	1.576.67	423.33
707	Transportation equipment	10.000.00	5.552.00	-	4.448.00
708	Interpretation equipment	22.000.00	22.000.00	-	-
709	Other equipment	-	-	-	-
	TOTAL SECTION VII	55.000.00	27.638.00	19.705.91	7.656.09
	<u>SECTION VIII - CONFERENCES AND MEETINGS</u>				
800	Assembly of Heads of State and Government	94.438.00	-	136.911.07	(42.473.07)
801	Council of Ministers	79.045.00	10.982.35	50.651.88	17.410.77
802	Economic and Social Commission	55.650.00	-	-	55.650.00
803	Educational, Scientific, Cultural and Health Commission	55.650.00	-	-	55.650.00
804	Defence Commission	33.820.00	-	-	33.820.00
805	Commission on Refugees	33.820.00	-	-	33.820.00
806	Algeria Morocco Ad Hoc Commission	33.820.00	-	-	33.820.00
807	Meeting of the Joint Commission on the Headquarters Building	25.425.00	-	-	25.425.00
808	Advisory Committee for Budgetary and Financial Matters	16.950.00	-	2.716.80	14.233.20
	TOTAL OF SECTION VIII	428.618.00	10.982.35	190.279.75	227.355.90

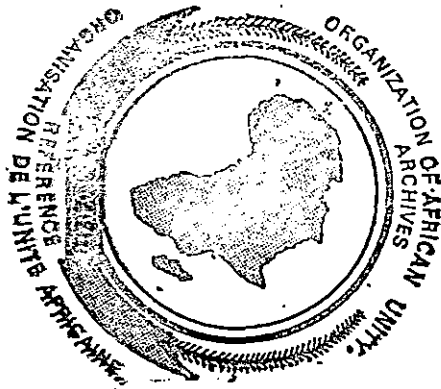
A/C CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATIONS	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION IX - REGIONAL OFFICES</u>				
900	Scientific, Technical and Research Commission	435.092.40	22.000.00	307.903.06	105.189.34
901	Secretariat of the African Group at the U.N.	77.842.00	-	81.092.74	(3.250.74)
902	Co-ordinating Committee for the Liberation of Africa	152.054.00	152.10	135.310.49	16.591.41
	TOTAL OF SECTION IX	664.988.40	22.152.10	524.306.29	118.530.01
	<u>SECTION X - IMPLEMENTATION OF DECISIONS AND RESOLUTIONS</u>				
1000	Economic and Social Department	23.500.00	591.00	2.991.84	19.917.16
1001	Scientific and Cultural Department	17.000.00	13.500.00	4.029.94	(529.94)
	TOTAL OF SECTION X	40.500.00	14.091.00	7.021.78	19.387.22
	GRAND TOTAL	2.296.302.40	99.754.74	1.638.517.87	558.029.79

SUMMARY OF ADVANCES RECOVERABLE FOR THE MONTH OF MAY, 1969

(All figures in U.S. \$)

Name	Salary Adv.	Car Loan	Travel Advance	Miscellaneous Advance	REMARKS
1. Democratic Rep. Congo				49,172.57	
2. Mr. Akoli W.	800.00	-	-	247.20	
3. Mr. E. Basita	300.00	583.32	-	-	
4. Mr. F. Warsama	875.54	200.00	-	-	
5. Mr. G. Dimetros	710.76	-	-	-	
6. Mr. S.C. Asare-Pobi	644.00	950.00	-	-	
7. Mr. P.C. Bukassa	-	100.00	-	-	
8. Mr. H. Kabengele	222.00	50.00	-	-	
9. Lt. Mekuria Adeba	-	600.00	-	-	
10. Gambian Government	-	-	-	4,541.02	
11. Mr. D. Ouattara	-	400.00	-	-	
12. C.M.C.A.	-	-	-	45,000.00	
13. Mr. Abrous	-	461.71	-	-	
14. Mr. A.T.A. Wadood	-	591.68	-	-	
15. Mr. J.G. Kamanda	1,193.74	-	-	-	
16. Mr. J. Kamenge	-	1,000.00	-	-	
17. Mr. M.L. Ba	-	867.70	-	-	
18. Mr. A.R.M. Dirar	-	1,100.00	-	-	
19. Mr. S.G. Mwale	443.70	1,100.00	-	-	
20. Mr. A.J. Wright	20.00	1,100.00	-	-	
21. Mr. Idris Ali	-	900.00	-	-	
22. Mr. Ousman Mohamed	-	637.50	-	-	
23. Mr. Samuel Alemayehu	-	1,400.00	-	-	
24. Mrs Agouagou M.	-	850.00	-	-	
25. Mr. B. Bassirou	440.00	1,700.00	-	-	
26. Miss H. Chando	672.00	675.00	-	-	
27. Mr. Negussie M.	1,120.83	1,900.00	-	-	
28. Mr. R.A. Bruce	1,243.33	1,800.00	-	-	
29. Mrs Ukba-Mariam S.	-	1,000.00	-	-	
30. Mrs Merate Kebede	-	1,000.00	-	-	

Name	Salary Adv.	Car Loan	Travel Advance	Miscellaneous Advance	REMARKS
31. Miss Engmann	828.90	-	-	-	
32. Mr. M. Sahnoun	-	-	180.00	5.000.00	
33. Mr. M. Asante	56.00	786.25	-	-	
34. Mr. M.A. Daar	125.52	1.600.00	-	-	
35. Mr. Izkiel I.	-	1.700.00	-	-	
36. Mr. J. Adeito	633.31	850.00	-	-	
37. Dr. Muzira	2.232.51	-	-	-	
38. Algerian Govern. 1968 Summit	-	-	-	74.908.32	
39. Algerian Govern. Lab. Min. Conf.	-	-	-	15.653.32	
40. Regional Conf. INTERPOL	-	-	-	3.147.15	Rec.D/V/N° 355
41. Mr. K.H. Khogali	319.59	-	-	-	
42. Miss Kiewello	747.00	-	-	-	
43. Mr. Adeyemo	1.000.00	2.200.00	-	-	
44. Mr. H. Somborn	830.00	1.100.00	-	-	
45. Mr. Kalepe	1.078.00	1.150.00	-	-	
46. Maj. Girma Z.	-	1.150.00	-	-	
47. Zambian Govern.	-	-	-	9.095.91	
48. Mr. D.A. Kusi	1.865.01	1.800.00	-	-	
49. Mr. Lahmer S.	-	-	-	220.00	Paid in Sept. V/N° 407
50. Mr. Araya	-	-	-	150.00	Written off see Ad/V/N° 0407
51. Mr. C. Segbenou	147.08	-	-	-	
52. Mr. Engama	-	-	-	600.00	Ad/V/N° 407
53. Mr. Mangombe	-	-	-	112.20	
54. Mr. Tinor	-	-	-	300.00	Ad/V/N° 407
55. Advances of per diem to OAU staff who serviced the East & Central Africa Summit	-	-	723.14	-	
TOTAL	18.548.82	33.303.16	903.14	208.147.69	



/am

CM/296
Annex IX
Page 1

ORGANIZATION OF AFRICAN UNITY - GENERAL SECRETARIAT

BALANCE SHEET

AT 31st MAY, 1969

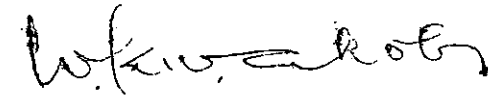
(All figures in U.S. dollars)

L I A B I L I T I E S	A S S E T S
<u>CURRENT LIABILITIES :</u>	<u>FIXED ASSETS</u>
I <u>Accounts payable</u>	- Building 162.722.04
(a) Outstanding obligations 99.754.74	- Furniture in the building 5.554.38
(b) Amount due to Algeria for the Cultural Festival 280.000.00	- Furniture in the Sec. Gen.'s residence 6.622.21
II <u>Other Liabilities</u>	- Official vehicles 36.700.31
(a) Outstanding liabilities	- Office equipment, furniture and fixtures <u>141.924.63</u>
Excess payments by Member States :	353.523.57
(i) General Fund (Annex XI) 319.281.94	<u>CURRENT ASSETS</u>
(ii) South West Africa Case (Annex II) 142.265.92	I <u>Cash at Bank</u>
(b) S.T.R.C.	(a) General Secretariat 820.410.16
- Unallocated Contributions (See Annex X) 9.581.32	(b) S.T.R.C. 525.437.35
- Pension Fund Contribution (Annex X) <u>2.669.59</u> 12.250.91	(c) Liberation Cttee. 58.488.62
(c) - Liberation Cttee (Annex X) 37.65	(d) African Group at UN <u>9.381.59</u>
(d) - African Group at U.N. 316.40	1.413.717.72
Total to be B/F 853.907.56	<u>1.767.241.29</u>
	Total to be B/F

L I A B I L I T I E S		A S S E T S	
Total B/F	853.907.56	Total B/F	1.767.241.29
		II <u>Cash in hand</u>	
		(a) General Secretariat	200.00
		(b) S.T.R.C.	140.02
		(c) Liberation Committee	30.50
		(d) African Group at U.N.	<u>24.14</u>
			394.66
		III <u>Working Capital Fund</u>	
		(a) Balance	422.710.58
		(b) Interest due to the Working Capital but not yet credited by the Bank	6.342.86
		(c) Balance from SWAC A/C in New York to be transferred to the Working Cap. Fund A/C	42.051.83
		IV <u>Accounts receivable</u>	
		(a) Contributions due to OAU Budgets 65/69 (See details at Annex I)	1.179.689.32
		(b) Advances recoverable	
		1. Advances to Staff Members of the G.Sec.	
		(i) Salary advance	18.548.82
		(ii) Car loans	33.303.16
		(iii) Travel advances	903.14
		(iv) Miscellaneous advances (See Annex VIII)	<u>208.147.69</u>
			260.902.81
Total to be B/F	<u>853.907.56</u>	Total to be B/F	<u>1.767.241.29</u>

LIABILITIES		ASSETS	
Total B/F	853.907.56	Total B/F	3.679.333.35
		2. Advances to staff members at Regional Offices	
		(i) S.T.R.C.	11.301.84
		(ii) Liberation Committee	15.521.79
		(iii) African Group at the U.N. (See Annex X)	<u>6.484.59</u> 33.308.22
		(c) Store Inventory	
		(i) Inventory of office supplies and Stationery	19.336.43
		(ii) Unallocated stores	<u>2.465.38</u>
Net worth as of 31st May 1969	<u>2.880.535.82</u>		<u>21.801.81</u>
TOTAL LIABILITIES	<u>3.734.443.38</u>	TOTAL ASSETS	<u>3.734.443.38</u>

Note : The balance of the General Fund is inflated by U.S. \$ 5.000.00 which should have been transferred to the Working Capital Fund



W. AKOLI
Chief of Finance

STATEMENT OF ASSETS AND LIABILITIES
(REGIONAL OFFICES)

S.T.R.C.LIABILITIES

	<u>U.S. \$</u>	
- Remittance received from Malian Government	8.982.45	
- Remittance received from Malawi "	<u>598.87</u>	
		9.581.32 US\$
- Pension Fund contribution : Lagos	2.112.90	
Yaounde	285.75	
Muguga	<u>270.94</u>	
		<u>2.669.59</u>
		<u>12.250.91</u>
		=====

ASSETS

- Advances recoverable :

	<u>Salary Adv.</u>	<u>Car Loans</u>	<u>Travel Adv.</u>	<u>Misc. Adv.</u>	
Lagos	1.643.15	2.850.00	360.00	492.45	
Yaounde	81.63	2.640.00	133.00	-	
Bangui	-	-	-	-	
Muguga	955.54	1.343.07	551.00	-	
Niamey	252.00	-	-	-	
Total	2.932.32	6.833.07	1.044.00	492.45	=

Grand Total

11.301.84
=====DAR-ES-SALAAMLIABILITIES

- Pension Fund Contribution 37.65
=====

ASSETS

- Per diem allowance paid to staff of the Secretariat during 11th & 12th Sessions of the Liberation Cttee.

- Uganda Government	US \$ 2.720.56
- Guinea Government	5.522.23
- Per diem & excess baggage for staff : Algerian Gvt.	3.679.00
- Travel advance to Dr. Sami, Messrs Oyaha & Odesola : Amount to be transferred from Special Fund to G/F	<u>3.600.00</u>
TOTAL	US \$ <u>15.521.79</u>
	=====

NEW-YORK

LIABILITIES

-- Pension Fund Contribution U.S. \$ 316.40
=====

ASSETS

-- Advances recoverable :
-- Mr. Thiam U.S.\$ 6.384.59
-- Mrs St. Lot 100.00
TOTAL U.S. \$ 6.484.59
=====

EXCESS PAYMENTS TO 1965-67 CONTRIBUTION

1. Algeria	US.\$	35.40		
2. Burundi		7.00		
3. Cameroun		2184.64		
4. Chad		12986.31		
5. Congo Brazzaville		37.52		
6. Ghana		0.09		
7. Kenya		93093.69		
8. Liberia		0.52		
9. Madagascar		708.87		
10. Mauritania		18114.78		
11. Niger		1898.39		
12. Nigeria		0.12		
13. Togo		0.18		
14. Uganda		434.04		
15. Zambia		<u>15612.80</u>		
	US.\$	145114.35	Total	US.\$ 145,114.35

EXCESS PAYMENTS TO 1967/68 CONTRIBUTIONS

1. Burundi	US.\$	118.04		
2. Chad		10648.97		
3. Ivory Coast		243.88		
4. Libya		1.00		
5. Morocco		164.27		
6. Togo		<u>76.12</u>		
	US.\$	11252.28	Total	US.\$ 11,252.28

EXCESS PAYMENTS TO 1968/69 BUDGET

1. Gabon	US.\$	8876.54		
2. Mali		2671.74		
3. Morocco		145020.81		
4. Zambia		<u>6346.22</u>		
	US.\$	162915.31	Total	US.\$ 162,915.31

Grand Total US.\$ 319,281.94



AFRICAN UNION UNION AFRICAINE

African Union Common Repository

<http://archives.au.int>

Organs

Council of Ministers & Executive Council Collection

1970-02

Financial Report Covering the period 1st June, 1968 to 31st May, 1969

Organization of African Unity

Organization of African Unity

<https://archives.au.int/handle/123456789/7451>

Downloaded from African Union Common Repository