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INTERNAL AUDIT REPORT ON THE OAU/STRC/
SAFGRAD CO-ORDINATION OFFICE, OUAGADOUGOU,
(BURKINA FASO)
FOR THE PERIOD 1 JUNE 1990 TO 31 MAY 1991

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INTERNAL AUDIT REPORT ON THE OAU/STRC/SAFGRAD
CO-ORDINATION OFFICE, OUAGADOUGOU, BURKINA FASO
FOR THE PERIOD 1ST JUNE, 1990 TO 31ST MAY, 1991

I N T R O D U C T I O N

1. Terms of Reference

In accordance with Articles 52 and 53 of Financial Rules and Regulations of the Organization of African Unity, the Internal Auditor of OAU/STRC Office, Lagos made an on-the-spot audit of the OAU/STRC/SAFGRAD, Ouagadougou for the period 1st June, 1990 to 31st May, 1991.

2. Purpose of Audit

During the audit exercise, I made a study and evaluation of the accounting system. The Internal controls in force at the OAU/STRC/SAFGRAD, were in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances. Enquiries, examinations, and other verification procedures of the accounting transactions, accounts balances and financial statements were carried out, to determine whether the management of the office was maintaining sound systems of internal accounting and administrative controls which provided assurance that:

- (a) expenditures were made in compliance with the applicable rules and regulations of the O.A.U. that is, Staff Rules and Regulations, Financial Rules and Regulations and other established financial procedures and policies;
- (b) funds, property and other assets were safeguarded against waste, loss, unauthorised use or mis-appropriation;
- (c) the financial statement present fairly the financial positions and the results of financial operations of the office.

3. The audit findings, observations and recommendations were discussed with the concerned officials in the office, and covered the following main areas:

4. Scope of Audit

In the exercise, the following books and accounts were examined:

- (i) The general journal (cash book)
- (ii) The bank statements and bank reconciliation statements
- (iii) Disbursement Vouchers and supporting documents
- (iv) Receipt Vouchers
- (vi) Adjustment Vouchers
- (vii) Advances Recoverable Accounts
- (viii) The votes control book and status of allotment book
- (vx) Ledger Sheets

IMPLEMENTATION OF THE PREVIOUS AUDIT RECOMMENDATIONS

5. The past audit reports contained numerous financial and administrative recommendations. The SAFGRAD Co-ordination Office has made considerable progress in the implementation of some of those recommendations.

Reports of the actions taken by the SAFGRAD Co-ordination Office on the recommendation is as follows:

6. Advance Recoverable Accounts

- Recommendation:
- (i) When posting advance recoverable cards much attention and care must be paid. (SAFGRAD)
 - (ii) The accountant should, however closely follow-up the outstanding sum of FCFA1.922,028 on miscellaneous accounts, and ensure that refunds are made to the Co-ordination Office as earlier as possible.

(iii) The Financial Controller should closely follow-up the outstanding amount of FCFA1.358,782 on miscellaneous accounts and to ensure that all refunds are made to the SAFGRAD/RESPAO Co-ordination Office as earlier as possible.

(iv) The Financial Controller should in the other hand, pay more attention in posting the advances recoverable cards. (RESPAO)

Action:

- (i) Implemented.
- (ii) The amount of 1.922,028F has been recovered.
- (iii) The amount of 1.358,782F has been recovered.
- (iv) Implemented.

7. Staff Houses Rents and Repair Costs

Recommendation: When paying the house rent on behalf of staff members, the amount in excess of ceilings fixed for staff concerned should be charged to individual advance accounts (AR/4) and the amount involved should be cleared not later than in the following month.

Action: Implemented.

8. Disbursement and Adjustment Vouchers that were not certified by the International Co-ordinator

Recommendation: All disbursement and Adjustment Vouchers should be certified by the International Co-ordinator or his Deputy during his absence before making any payment or any adjustment.

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Action: Implemented. The D.Vs and Adjustment Vouchers were certified by the International Co-ordinator or his deputy.

9. Irregular Payment of Car Loan

Recommendation: The Administration and Finance Officer has to stop any payment without getting formal approval from the International Co-ordinator.

Action: Implemented. No more cases of Irregular payment of car loan.

10. Receipt Vouchers Books

Recommendation: It is strongly recommended that the Receipt Vouchers should be used only by the accountant.

Action: Implemented.

11. RESPAO Accounts

Recommendation: Since maintenance of separate account plan under RESPAO will no longer be necessary, the Accountant should take over RESPAO accounts hitherto handled by the Financial Controller.

Action: Not Implemented.

12. Renewal of International Staff Contracts

Recommendation: Necessary steps have therefore to be taken in order to renew the expired contracts through STRC - Lagos.

Action: Implemented.

FINANCIAL FUNCTION AND MANAGEMENT

13. The State of Accounts

The accountant made efforts to maintain the accounts records and financial statements of the SAFGRAD Co-ordination Office on the basis of accounting principles.

The financial statements for the period ended 31st May, 1991 have fairly reflected the financial position.

However, there are some further observations and recommendations to be made in order to improve the financial administration of the Co-ordination Office in accordance with OAU Rules and Regulations.

14. Financial Position

a) The bank and cash balances brought forward as at 31st May 1990, were as follows:

i)	Banque Internationale du Burkina	FCFA
	Account N°. 42 36 600 882 J	3.269.641
ii)	Petty Cash	100.000
iii)	Accounts Receivable	2.080,819
iv)	Miscellaneous Income	<u>1.308,000</u>
		6.758,460

b) The Bank and Cash Balances as at 31st May 1991 were as follows:

i)	Banque Internationale du Burkina	FCFA
	Account N°. 42 36 600 882 J	5.448,659
ii)	Petty Cash	<u>100,000</u>
		5.548,659

15. Statement of Revenues and Expenditures

The statement of revenue and expenditures during the period were as follows:

a) Statements of Revenues

26/6/90	Receipt N°.	0059	16,000.000
31/7/90	"	0074	14,000.000
29/8/90	"	0078	14,500.000
25/9/91	"	0081	14,500.000
31/10/91	"	0088	11,500.000
30/11/90	"	0098	14,000.000
04/1/91	"	00116	14,000.000
19/2/91	"	00122/00123	29,000.000
02/3/91	"	00126	34,000.000
21/5/91	"	00137/U02/07/91	20,000.000
			<u>181,500.000</u>

b) Expenditure

May 1990		11,809.898
June "		21,306.267
July "		11,285.474
August"		10,206.506
September		10,781.308
October"		15,354.516
November		11,834.090
December		10,352.249
January, 1991		13,975.516
February, "		13,697.303
March "		34,685.088
April "		8,635.004
May "		13,380.808
		<u>187,304.027</u>

16. Statement of Advances Recoverable

The following were outstanding on advance recoverable accounts as at 31st May, 1991.

	FCFA
AR/1 - Salary Advance	0
AR/2 - Car Loan	0
AR/3 - Travel Advance	0
AR/4 - Miscellaneous Advances	4,166.580
SPC - Staff Pension Contribution	(126.359)
M/I - Miscellaneous Income	<u>370.000</u>
	4,410.221

17. OAU/RESPAO/ADB Contributions to SAFGRAD

	FCFA	FCFA
A. Funds Received		102,764.466
a) OAU		
Feb. 1985 - June 1990 - contribution for 1982-90	58,611.580	
August 1990 - contribution for 1990-91	12,700.000	
March 1991 - " "	5,200.000	
May 1991 - " "	<u>8,340.000</u>	
	84,851,580	
b) RESPAO		
October 1989 - April 1990 - contribution 1987-90	9,626.057	
June 1990	1,086.935	
November 1990	2,378.200	
December 1990	1,518.000	
February 1991	<u>736.850</u>	
	15,346.024	
c) A D B	2,566.844	
B. Details of budgetary Expenses		(94,868,731)
February 1985 - May 1988	29,587.679	
June 1988 - May 1989	11,684.410	
June 1989 - May 1990	21,319.034	
June 1990 - May 1991	<u>32,277.608</u>	
	94,868.731	

	FCFA	FCFA
C. Details. Non-Budgetary Expenses		(4,591.592)
AR/1 - Salary Advances	109.345	
AR/2 - Car Loan	1,248.287	
AR/4 - Miscellaneous Advances	3,424.597	
AR/5 - Staff Welfare Fund	(20.000)	
SPC - Staff Pension Contribution	(117.641)	
M/I - Miscellaneous Incomes	(52.996)	
D. Balance as per General Journal (31/5/1991)		3,304.143

18. RESPAO Revenues and Expenditure May 1990 to May 1991

A. Revenues

<u>Date</u>	<u>Particulars</u>	
1990		
May	Balance	27,314.046
May	IDRC Grant	21,368.354
May	Miscellaneous	456.723
June	Miscellaneous	498.406
July	Miscellaneous	318.105
August	Miscellaneous	78.100
September	Miscellaneous	1,325.477
October	IDRC Grant	6,790.608
October	Miscellaneous	2,389.117
November	IDRC Grant	19,723.631
November	Miscellaneous	815.331
December	IDRC Grant	2,143.893
December	Miscellaneous	1,626.847
1991		
January	IDRC Grant	8,632.428
"	Ford Foundation	28,514.731
"	Miscellaneous	1,566.437
February	Miscellaneous	108.855
March	Miscellaneous	466.424
April	Miscellaneous	60.010
May	Miscellaneous	278.480
	TOTAL REVENUES	<u><u>124.476.003</u></u>

B. Expenditure

<u>Date</u>	<u>Amount CFA</u>
1990	
May	3,642.239
June	9,433.283
July	4,683.279
August	2,878.175
September	16,968.942
October	11,524.381
November	7,500.002
December	9,765.752
1991	
January	5,673.626
February	7,057.734
March	5,890.642
April	4,607.791
May	4,209.960
Total Expenditure	<u><u>93,835.806</u></u>

19. African Development Bank Grant for Food Grain
Production Technology Verification Project

In response to a Project submitted by SAFGRAD in 1989 to the African Development Bank, Abidjan Cote-d'Ivoire, on "The Intensification of Food Grain Research and Development in West and Central Africa", a grant of US\$150,000.00 (One hundred and fifty thousand United States Dollars) was received from the Bank. The project involves research collaboration within eight SAFGRAD member countries. They are: Burkina Faso, Cameroon, Ghana, Mali, Niger, Nigeria, Senegal and Togo.

In accordance with the approved project Budget the grant of US\$150,000.00 was disbursed among the eight participating countries and the other budget heads. Returns of expenditure in the participating countries are submitted to Ouagadougou for auditing. Audit visits to the eight participation countries were also planned by SAFGRAD Office.

Statement of Revenues and Expenditure
(August 1989 to May 1991)

A. Revenues

	<u>Date</u>	<u>Receipt N°.</u>	<u>Particulars</u>	<u>Amount FCFA</u>
1.	21 Aug. 1989	00375	ADB Grant	45,716.844
2.	27 Oct. 1989	00384	Advance Balance	1,209.880
3.	March 1990	000399	Advance Balance	97.732
4.	6 June 1990	00058	Pan Earth Grant	1,193.085
5.	October 1990	Bank Advice	Pan Earth Grant	1,340.000
6.	November 1990	00059	Advance Balance	15.000
7.	December 1990	Bank Advice	Pan Earth Grant	3,750.000
8.	January 1991	00060	USAID Tickets for TAYE and MENYONGA	423.000
9.	January 1991	00023	PTAs not used	668.200
10.	February 1991	00032	Advance Balance	7.843
11.	February 1991	00039	Pan Earth Grant	1,250.000
12.	April 1991	00358	ADB Grant	56,358.464
13.	May 1991	000361	Pan Earth Grant	1,988.934
			Total Revenues	<u>114,018.982</u>

B. Expenditure

	<u>FCFA</u>
August 1989	1,891.661
September 1989	10,929.533
October 1989	688.568
November 1989	128.980
December 1989	125.770
February 1990	4,977.302
March 1990	18,319.649
April 1990	2,432.270
May 1990	291.605
July 1990	117.368
August 1990	9.147
September 1990	8,515.619
October 1990	145.743
November 1990	3,512.023
January 1991	98.000
February 1991	2,641.608
March 1991	65.000
May 1991	19,923.019
TOTAL EXPENDITURE	<u>74,812.865</u>
BALANCE AT 31ST MAY 1991	<u>39,206.117</u>

20. SALWA

The Semi-Arid Lowland of West Africa (SALWA) Network is an Agroforestry project funded by the International Council for Research in Agroforestry (ICRAF) base in Nairobi. This network is placed under SAFGRAD/OAU umbrella through a memorandum of Agreement signed in September 1990 by the OAU/STRC Executive Secretary and the Director General of ICRAF. The Network which covers four countries namely Burkina Faso, Niger, Mali and Senegal is operational since January 1991 with a budget of US\$124,630.00 up to the end of June, 1991 the amount received from ICRAF for budgetary expenses was US\$10,000.00.

The bank account receivable and expenses statements as at 30th June, 1991 are as follows:

	FCFA
a) Funds received	2,420.000
b) Budgetary expenses	
January - June 1991	(1,555.243)
c) Outstanding advance	1,275.228
AR/3 - Travel advance	(561.375)
AR/4 - Miscellaneous advances	18,924.373
AR/5 - Advance for collaborative Program	(19,635.000)
SPC - Staff Pension Contribution	<u>(3.226)</u>
	(1,275.228)
Balance as per General Journal 30/6/91	<u><u>2,139.985</u></u>

21. Supporting Document

It was recommended in my previous reports that all supporting documents be attached to DVs. It was noted that the following DVs had no supporting documents.

- D.V. N°. U 11/05/91 dated 16/5/91
- D.V. N°. R 01/04/91 for the amount of CFA88.725 paid for office supplies.

22. Local Purchase Orders (Bon de Commands)

It was observed that in some cases no LPOs were attached, for materials purchased.

<u>DV N°.</u>	<u>FCFA</u>	<u>Payee</u>
R.1/9/90	275.400	A.I.C.D.
R.9/9/90	741.168	A.I.C.D.

23. Posting of RESPAO Equipment in the Store Cards

RESPAO has purchased some office equipment without posting same in the store cards and inventory, the following are some examples:

<u>DV N°.</u>	<u>FCFA</u>	<u>Payee</u>
R.16/5/90	127.000	SOMINA
R.05/06/90	380.000	LE MOBILLIER
R.01/07/90	470.925	BUREAUTIQUE SER

24. Deduction from the Staff Salaries

SAFGRAD Co-ordination Office usually gives some facilities to the Staff by allowing them to buy equipments from some stores which get payment by refund of deductions from staff salaries.

It is recommended that the accountant should ensure that all deductions from any staff member salary do not exceed (1/3) one third of the monthly salary.

25. Delivery of Newsletters and Other Printing Materials

SAFGRAD prints newsletters, pamphlets, reports etc. These matters are supposed to be well organised and delivery notes ought to be registered when the items are received from printers and when they are issued out to ensure up to date balances.

The following are examples:

<u>DV.N°.</u>	<u>Date</u>	<u>Amount</u>	<u>Payee</u>
U.16/12/90	14/12/90	368.000	A I C D
U.21/12/90	24/12/90	450.420	CENTRALE IMP.DU KADIOGO
U.24/04/91	30/4/91	142.500	A I C D

26. Repairs

SAFGRAD Co-ordination Office normally carries out repairs work of the international staff residences, official cars or office equipment. The staff member involved for this type of repairs, e.g. drivers for cars, secretaries for typing machines etc.. are supposed to certify that the work has been done satisfactorily, to avoid any subsequent complaint.

The following are some examples:

<u>DV.N°.</u>	<u>Date</u>	<u>Amount</u>	<u>Payee</u>
U.32/06/90	19/06/90	25.867	GARAGE MODERNE
U.51/06/90	26/06/90	398.463	CICA BURKINA
U.02/07/91	02/07/90	162.000	FROID MODERNE
U.46/07/90	31/07/90	75.000	IMPULSION
U.52/07/91	31/07/90	430.000	GARAGE MODERNE
U.13/08/90	21/08/90	28.000	ETS BONKOUNGOU ABDOULAYE
U.08/09/90	05/09/90	89.068	CICA BURKINA
U.49/10/90	31/10/90	95.287	ENTREPRISE AFRICAINE DE CONT
U.23/04/91	30/04/90	154.973	GARAGE MODERNE
U.09/05/91	10/05/91	125.000	ENTREPRISE TOUBA

27. Store Posting of Supplied Items

The store keeper has to acknowledge receipt and certify that the items have been posted in the store ledger cards:

Example: DV.U.14/1/91 FCFA461.120 Payee
SOBUGAZ

28. Education Allowance Cards

Education Allowance cards should be maintained to help the accountant and audit exercise to be followed always on the balances of payments.

The following cases are examples:

<u>DV.N°.</u>	<u>Date</u>	<u>Amount FCFA</u>	<u>Payee</u>
U.19/06/90	08/06/90	324.900	Joseph MENYONGA
U.01/05/91	07/05/91	360.738	Taye BEZUNEH
U.16/05/91	21/05/91	534.494	Taye BEZUNEH
U.37/05/91	31/05/91	150.258	Taye BEZUNEH

ADMINISTRATIVE AND GENERAL MATTERS

29. Audit Findings, Administrative and Financial Problems

By the end of my audit exercise, a meeting was held with the International Co-ordinator, Director of Research, Administrative and Finance Officer and the Accountant.

My audit findings were discussed more in relation to financial and administrative problems, such as overtime, appointment of accounts clerk as a result of the volume of work in the Office. Although some of the problems discussed were solved instantly. It was agreed that SAFGRAD Office should study the two outstanding problems and present its opinion based on the financial position of the office presently. As for overtime, the situation of this Office is different. Its many conferences and meetings call for overtime outside normaly working hours.

30. Inventory and Store Records

The SAFGRAD Office in its efforts, has taken steps to forward the inventory of the office and residences.

It was considered that with effect from January, 1992 the office will computerize its accounting system including the store inventory and records.

31. Situation of SAFGRAD Co-ordination Office Cars

N°.	Name	Plate N°.	Date of Purchase	Funding	Cost	Period of Insurance	Presnet Market Value
					FCFA		FCFA
1.	PEUGEOT 405 GR	IN3107BF	07:08:89	USAID	4,371.550	7:8:92-6:8:92	5,290.000
2.	PEUGEOT 504	IN1089BF	19:07:58	USAID	4,120.000	30:7:91-29:7:92	OUT OF PRODUCTION
3.	PEUGEOT 404 PICK UP	IN0542BF	04:10:85	USAID	2,903.850	6:1:91-5:1:92	OUT OF PRODUCTION
4.	PEUGEOT 504	IN0104BF	JAN. 1984	IFAD	3,703.300	30:12:91-29:12:92	OUT OF PRODUCTION
5.	PEUGEOT 505	IN BF	FEB. 1988	IDRC	4,930.602	APRIL, '91-'92	5,890.000
6.	PEUGEOT 205	IN0606BF	28:1:86	USAID	2,947.350	17:1:91-16:1:92	3,460.000
7.	TOYOTA LAND CRUISER	IN3629BF	17:7:91	SALWA	6,869.300	2:8:91-1:8:92	8,760.000
8.	TOYOTA COROLLA	IN3622BF	5:7:91	SALWA	2,735.300	12:7:91-11:7:92	3,790.000
9.	MOBYLETTE		31:1:90	USAID	207.000	NONE	250.000

32. Acknowledgement

I acknowledge with thanks the co-operation and assistance given to me by Dr. Joseph M. MENYONGA, the International Co-ordinator and other Staff in the course of my duties.

Samir Gamal

November, 1991

S. GAMAL
OAU/STRC - Internal Auditor

FINANCIAL STATEMENTS

ANNEX 1: Bank Reconciliation Statements.

- i) SAFGRAD (USAID) as at 31st May, 1991.
- ii) OAU/RESPAO/ADB Contribution as at 31st May, 1991.
- iii) RESPAO as at 31st May, 1991.
- iv) ADB (NETWORK) as at 31st May, 1991.
- v) SALWA PROJECT as at 30th June, 1991.

ANNEX 2: Advances Recoverable as at 31st May, 1991.

- i) USAID Funds.
- ii) OAU/RESPAO/ADB Contributions.
- iii) RESPAO Funds.
- iv) ADB (NETWORKS).
- v) SALWA (Network)

JOINT PROJECT 31
SAFGRAD/OAU/STRC/CO
(USAID)

BANK RECONCILIATION STATEMENT AS AT 31ST MAY, 1991

	FCFA
Balance Carried Forward	2,069.077
Plus Receipts	20,763.597
Less: Payments	<u>(17,384.015)</u>
Balance in Cash Journal	5,448.659
Balance at the Bank	5,425.148
Plus: Outstanding Cheques	1,861.608
Unpresented Cheques	<u>(1,786.223)</u>

Chq.N°.	Date	Amount	DV. N°.	Beneficiary
01696154	7/6/90	52,000	U/22/06/90	DIRECTION SIDWAYA
01792519	26/2/91	32.000	U/27/02/91	A I C D
01813228	21/5/91	11.250	U/15/05/91	ETS TIEMTORE SAIDOU
01813244	28/5/91	189.192	U/23/05/91	ONATEL
01813246	"	278.201	U/25/05/91	SONABEL
01813249	31/5/91	98.767	U/31/05/91	FASO YAAR
01813250	"	252.200	U/32/05/91	ONATEL
01813250	"	30.000	U/34/05/91	O S T
01813253	"	137.200	U/35/05/91	AIR AFRIQUE
01813254	"	106.380	U/36/05/91	ZOUGMORE FRANCOIS
01813255	"	150.258	U/37/05/91	TAYE BEZUNEH
01813256	"	322.071	U/38/05/91	OUA/CSTR/SAFGRAD
01813257	"	34.402	U/39/05/91	O N E A
01813258	"	17.960	U/40/05/91	KABORE SAIDOU
01813259	"	34.842	U/41/05/91	OUEDRAOGO ALIZETA
01813260	"	39.500	U/42/05/91	OUA/CSTR/SAFGRAD
		<u>1,786.223</u>		

Credit Cheques	(112.350
Bank Charges	<u>60.476</u>
Balance in Cash Journal	<u>5,448.659</u>

OAU/RESPAO/ADB
CONTRIBUTIONS TO SAFGRAD

BANK RECONCILIATION STATEMENT AS AT 31ST MAY, 1991

	FCFA
Balance Carried Forward	236.460
Receipt	17,012.547
Less: Payments	<u>13,944.864)</u>
Balance in Cash Journal	<u>3,304.143</u>
Balance at the Bank	9,665.253
Plus: Outstanding Cheques	361.571
Less: Unpresented Cheques	<u>(6.732.887)</u>

Chq.N°.	Date	Amount	DV.N°.	Beneficiary
01766478	29/5/91	258.000	S07/05/91	LE WAPASSI
01766479	31/5/91	58.494	S08/05/91	S B E
01766480	"	141.068	S09/05/91	FASO YAAR
01766481	"	23.255	S10/05/91	OUEDRAGO ALIZETA
01766482	"	648.000	S11/05/91	B C S
01766483	"	89.500	S12/05/91	ZAMA PUBLICITE
01766484	"	105.144	S13/05/91	B C S
01766485	"	82.243	S15/05/91	OUEDRAGO ALIZETA
O V	"	<u>5,327.183</u>	S14/05/91	OUA/CSTR/LAGOS
		6,732.887		

Bank Errors	(30)
Bank Charges	<u>10.236</u>
Balance in Cash Journal	<u><u>3,304.143</u></u>

R E S P A O

OAU/STRC/SAFGRAD - OUAGADOUGOU

BANQUE INTERNATIONALE DU BURKINA A/C 36-600-893 Q

RECONCILIATION STATEMENT AS AT 31ST MAY, 1991

Balance per Bank Statement	FCFA	31,021.279
Deduct: Unpresented Cheques		<u>381.082</u>
Adjusted Bank Balance	CFA	<u><u>30,640.197</u></u>

Date	DV.N°.	Chq. N°.	Payee	FCFA
1991				
MAY 16	R 12/5	5307	SONABEL	179.402
" 23	R 15/5	5310	UNSO	1.500
" 23	R 17/53	5312	ONATEL	59.090
" 23	R 18/53	5313	ONATEL	101.090
" 31	R 20/5	5315	KYELEM SIDONIE	40.000
				<u>381.082</u>
" 31	Balance per General Journal			FCFA <u><u>30,640.197</u></u>

A D B
N E T W O R K S
OAU/STRC/SAFGRAD - OUAGADOUGOU
BANQUE INTERNATIONALE DU BURKINA A/C 36-600-903 N
RECONCILIATION STATEMENT AS AT 31ST MAY, 1991

Balance per Bank Statement		F CFA		42,406.117
Deduct: Unpresented Cheques				<u>3,200.000</u>
Adjusted Bank Balance				<u><u>39,206.117</u></u>
Date	DV.N°.	Chq. N°.	Payee	FCFA
1991				
MAY 31	N 4/5	61550	E.A. ODONKOR	600.000
" 24	N 5/5	BANK ORD.	INERA	2,600.000
				3,200.000
" 31	Balance	per General Journal		<u><u>39,206.117</u></u>

SAFGRAD/OAU/STRC
SALWA PROJECT
ICRAF FUNDS

BANK RECONCILIATION
APRIL - JUNE, 1991

	FCFA
Book balance as of the beginning of the period	5,272.171
Plus: payments received during the period	1,375.000
Less: payments made during the period	<u>(4,507.186)</u>
Book balance as of the end of the period	<u>2,139.985</u>
Bank balance	2,510.610
Plus: Deposit in transit	
Less: Outstanding cheques	(370.625)

Chq. N°.	Date	Amount	DV.N°.	Beneficiary
01739622	27/6/91	363.625	SI/06/06/91	AIR-AFRIQUE
01739626	28/6/91	7.000	SI/07/06/91	BUREAU DE COORDINATION
		370.625		

Book balance as of the end of the period 2,139.985

OAU/STRC/SAFGRAD COORDINATION OFFICEOUAGADOUGOU, BURKINA FASOAdvance Recoverable as at 31st May, 1991 for USAID Funds

	<u>Salary Advance</u>	<u>Car Loan</u>	<u>Total Advance</u>	<u>Miscellaneous Advance</u>	<u>Total</u> FCFA
Staff Members	-	-	-	705.042	705.042
I.I.T.A.	-	-	-	248.888	248.888
RESPAO	-	-	-	329.105	329.105
IFAD	-	-	-	(2.661)	(2,661)
A D B	-	-	-	190.059	190.059
E A C	-	-	-	(10.588)	(10.588)
O P T	-	-	-	219.825	219.825
INTER NETWORK CONF.	-	-	-	2,453.600	2,453.600
P A M	-	-	-	33.310	33.310
	-	-	-	4,166.580	4,166.580

OAU/STRC/SAFGRAD COORDINATION OFFICEOUAGADOUGOU, BURKINA FASOAdvance Recoverable as at 31st May, 1991 for OAU/RESPAO/ADBContributions

	<u>Salary Advance</u>	<u>Car Loan</u>	<u>Total Advance</u>	<u>Miscellaneous Advance</u>	<u>Total</u> FCFA
Staff Members	109.345	1.248.287	-	89.534	1,447.166
I D R C	-	-	-	(6.245)	(6.245)
F A C	-	-	-	(375.878)	(375.878)
I F A D	-	-	-	3,106.975	3,106.975
SAFGRAD/TOGO	-	-	-	540.000	540.000
RESPAO	-	-	-	800	800
INERA	-	-	-	50.000	50.000
SAFGRAD/USAID	-	-	-	(764)	(764)
FASO YAAR	-	-	-	(1.000)	(1.000)
S B E	-	-	-	21.175	21.175
	109.345	1,248.287	-	3,424.597	4,782.229

R E S P A O

OAU/STRC/SAFGRAD - OUAGADOUGOU

ADVANCES RECOVERABLE AS AT 31ST MAY, 1991

Particular	AR/2 Car	AR/3 Travel	AR/4 Miscellaneous	T O T A L
	CFA	CFA	CFA	CFA
STAFF MEMBERS	352.691	1,389.968	1,657.076	3,399.735
IIMI	-	-	269.230	269.230
OAU/SAFGRAD	-	-	(15.000)	(15.000)
BENIN-FSR	-	-	406.455	406.455
POUBAN ME	-	-	66.500	66.500
STRC - LAGOS	-	-	61.900	61.900
CSIR - ACCRA	-	-	(88.977)	(88.977)
EKPONOU T.	-	-	45.000	45.000
NYANKPALA	-	-	60.158	60.158
TCHALA F.	-	-	(176.300)	(176.300)
AIR AFRIQUE	-	-	939.300	939.300
B.I.B.	-	-	(30.000)	(30.000)
LIPTINFOR	-	-	(296.400)	(296.400)
	352.691	1,389.968	2,898.942	4,641.601

NETWORKS (ADB)OAU/STRC/SAFGRAD - OUAGADOUGOUSTATEMENT OF ADVANCES POSITION AS AT 31ST MAY, 1991

A/c N°.	Payee	AR/1 Salary	AR/2 Car	AR/3 Travel	AR/4 Miscellaneous
		CFA	CFA	CFA	CFA
1.	IFAD	-	-	-	2,375.000
2.	PANEARHTH	-	-	-	2.898
3.	SCO	-	-	-	(2,000.000)
					377.898

OAU/STRC/SAFGRAD COORDINATION OFFICEOUAGADOUGOU, BURKINA FASOAdvance Recoverable as at 31st May, 1991 for SALWA Funds

	<u>Salary Advance</u>	<u>Car Loan</u>	<u>Total Advance</u>	<u>Miscellaneous Advance</u>	<u>Total</u>
					FCFA
Staff Members	-	-	(561.375)	-	(561.375)
INRAN/NIGER	-	-	-	2,550.000	2,550.000
ISRA/SENEGAL	-	-	-	8,415.000	8,415.000
IRBET/BURKINA	-	-	-	5,100.000	5,100.000
IER/MALI	-	-	-	2,550.000	2,550.000
ICRAF	-	-	-	(19,325.627)	(19,325.627)
	-	-	(561.375)	(710.627)	(1,272.002)

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Department of Rural Economy and Agriculture (DREA)

African Union Specialized Technical Office on Research and Development

1991

INTERNAL AUDIT REPORT ON THE OAU/STRC/ SAFGRAD co-ordination office, OUAGADOUGOU, (BURKINA FASO) FOR THE PERIOD 1 JUNE 1990 TO 31 MAY 1991

OUA/CSTR-SAFGRAD

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