

COUNCIL OF MINISTERS

Twelfth Ordinary Session

Addis Ababa - February, 1969

CM/239/Rev.1

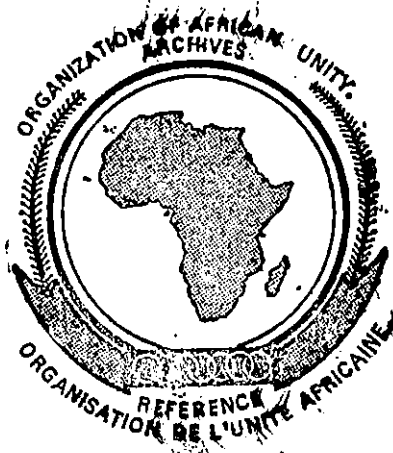
REPORT OF THE SEVENTH SESSION OF THE ADVISORY COMMITTEE  
ON BUDGETARY AND FINANCIAL MATTERS HELD AT AFRICA HALL,  
ADDIS ABABA, FROM TUESDAY, JANUARY 21, 1969 TO MONDAY,  
27TH JANUARY, 1969

CHAIRMAN: The Gambia: H.E. Mr. B. O. Semaga-Janneh

High Commissioner of the Gambia to Senegal

RAPPORTEUR: Nigeria: H.E. Mr. Olu Sanu,

Nigerian Ambassador to Ethiopia.



CM0239

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REPORT OF THE SEVENTH ORDINARY SESSION OF THE ADVISORY  
COMMITTEE ON BUDGETARY AND FINANCIAL MATTERS

1. The Seventh Ordinary Session of the Advisory Committee on Budgetary and Financial Matters commenced its work at 10:30 a.m. on the 21st January, 1969, in Africa Hall, Addis Ababa. All Member States of this Committee were present and these are:-

The Gambia	:	(Chairman)
Burundi		
United Arab Republic		
Senegal		
Nigeria	:	(Rapporteur)

2. The Committee accepted applications from Tunisia and, during the later part of the session, also from Tanzania to attend as observers.

3. The Session was declared open by the Chairman, H.E. Mr. Bucarr Ousman Semaga-Janneh, High Commissioner of the Gambia to Senegal, who briefly welcomed the Committee and congratulated them on the excellent work they had carried out during the Sixth Session which took place in Algiers.

ADOPTION OF THE AGENDA

4. The Committee adopted the following Agenda:-

A G E N D A

1. Opening statement by the Chairman of the Advisory Committee.
2. Adoption of the Agenda
3. General statement by the Administrative Secretary-General
4. Consideration of the report of the Board of Auditors and the comments of the General Secretariat on the same report. (Documents CM/241, CM/241/Add.1, CM/241/Add.1/ Appendices III & IV)
5. Consideration of Financial Report for the Financial Year 1967/68. (Document CM/240).
6. Request for retrospective approval for excess and unauthorized expenditure on the budget of 1967/68. (Document CM/244).

7. Request to incur expenditure on official vehicles and alteration of buildings (Document CM/245).
8. Consideration of the report on financing of the South West Africa Case. (Document CM/246).
9. Consideration of the report of the review of the salaries and structure of the General Secretariat (Document CM/242).
10. Consideration of the Draft Budget for 1969/70 and proposals for new establishments and up-gradings. (Documents CM/243 and CM/243/Annex).
11. Consideration of the 1969/70 Budget of Commission, Mediation, Conciliation and Arbitration (Document CM/247).
12. Any other business

#### ORGANIZATION OF WORK

5. The Committee agreed on the following time-table of work:-

9.00 a.m. to 1.00 p.m.

3.00 p.m. to 6.00 p.m.

#### GENERAL STATEMENT BY THE ADMINISTRATIVE SECRETARY-GENERAL

6. In his statement, the Administrative Secretary-General welcomed the Committee on his own behalf and that of the entire General Secretariat. He traced the activities of the Committee since 1965 and commended the great efforts and full co-operation between the Committee and the General Secretariat which had made it possible to produce a regular budget incorporating the two main concerns of the Organization of African Unity, namely, austerity and efficiency. He ended by wishing the Committee great success in its deliberations.

7. The Assistant Secretary-General, Mr. S.U. Yolah, in adding to the general statement by the Administrative Secretary-General, outlined the problems connected with the method of work which had led to the delay in submitting certain documents as originally instructed by the Council of Ministers in Algiers. Firstly, he pointed out that as the documents dealt with major issues of importance, it was imperative that extensive consultations be carried out within the General Secretariat in order to effect clarity and consensus of opinion with regards to the conclusions contained in the documents to be submitted to the Committee.

Secondly, he mentioned the technical difficulties that had confronted the Conference Division as a result of the illness, since Algiers, of the head of this division and the resignation of the Conference Officer and also the departure of three translators whose contracts with the OAU General Secretariat had expired. Since the head of the Conference Division had only resumed normal duties as late as December and the replacement of the Conference Officer and translators had only recently been achieved, the work on the preparation of voluminous documents requiring close scrutiny and statistical accuracy had been seriously hampered. Thirdly, the Assistant Secretary-General drew the attention of the Committee to the fact that during the preceeding month, the Board of External Auditors had spent 8 weeks at the General Secretariat Headquarters auditing the accounts. This meant that the General Secretariat had to interrupt normal work and divert most of their attention in order to answer queries and fully assist this important organ of the OAU. He concluded his intervention by submitting that it was in the light of this situation that the General Secretariat regrettably experienced the delay in submitting the relevant documents in the time instructed by the Council of Ministers in Algiers.

8. The Committee took note of the General Secretariat's explanations and the Chairman said that they should continue with their work,

CONSIDERATION OF THE REPORT OF THE BOARD OF EXTERNAL AUDITORS  
AND THE COMMENTS OF THE GENERAL SECRETARIAT ON THE SAME REPORT

9. Prior to the full commencement of its work on this item, the Committee had sought the presence in its meeting of the Ethiopian member of the Board of Auditors. Unfortunately, due to pressure of work, the General Secretariat's attempts to persuade him to attend, were in vain. In order to avoid any recurrence of this situation, the committee recommended that the Chairman of the Board should attend all future meetings of the Advisory Committee whenever the Board report was discussed.

10. In the deliberations that followed, the Committee decided to consider document CM/241 paragraph by paragraph.

PARAGRAPHS 1 AND 2 - GENERAL

11. The Committee had no comments on these paragraphs specifically. However, the Committee made a general enquiry about the working relationship that existed between the General Secretariat Headquarters and its Regional Offices, in the light of the Board's statement that Regional Offices had complained that circulars did not reach them in time.

12. In reply, the General Secretariat referred to the original autonomy of the Regional offices prior to their intergration into the General Secretariat. In this respect, it was stated that as the process of intergration was still at the transitional stage, there were certain elements which were still out of line. Some sub-regional offices which used to be part of organizations in Europe were still not yet fully established. There were other factors of a political nature which made strict control over heads of Regional Offices, who hitherto had enjoyed a certain amount of political status, rather difficult. However, these factors did not justify the complaint of inadequate communication or any arbitrary decisions taken by the Regional Offices. The General Secretariat emphasized the need for frequent visits to the Regional Offices in order to effect firm control and supervision during the period of integration. It was for this reason that the General Secretariat often took the opportunity of discussing administrative matters with the heads of the Regional Offices during their presence at the various meetings of the O.A.U. The Committee took note of the explanation made by the General Secretariat but felt that in future the General Secretariat should exercise more Control over Regional Office in order to avoid any unnecessary and wasteful expenditures.

PARAGRAPHS 3 AND 4 - SCOPE OF AUDIT:

13. The Committee noted from the Report that members of the Board had very limited time in which to carry out their heavy task. After a brief discussion, the Committee AGREED TO RECOMMEND to the Council of Ministers:-

- (a) that paragraph 3 of Article IX of the Financial Rules and Regulations of the Organization of African Unity should be amended to increase the membership of the Board of External Auditors to six;
- (b) that the Auditors should apportion the work among themselves and that the reports on Regional Offices should be signed by the individual members of the Board assigned to them;
- (c) that the final Report on the General Secretariat should be signed by all members present;
- (d) that the Chairman of the Board of Auditors should attend the meetings of the Advisory Committee whenever the Auditors report is to be discussed.

PARAGRAPH 5 - STATE OF THE ACCOUNTS:

14. The Committee enquired why the accounts were not balanced with the journal figures. In reply the General Secretariat pointed out that it was not easy to balance accounts each month as accounts from Regional Offices did not come at the same time. However, the General Secretariat had noted the advice of the Board of Auditors in respect of balancing accounts with the journal figures in order to avoid some of the accounting discrepancies discovered by the Board.

PARAGRAPH 6 - Financial Statements.

15. The General Secretariat pointed out that the confusion arose because the Board took the year-end statements which the General Secretariat usually submits to the Council of Ministers for the normal monthly statement of account submitted to the Administrative Secretary-General. Therefore, the Board recommended quarterly statements on the assumption that only two statements were prepared, namely, those presented at each meeting of the Council of Ministers. The Committee was satisfied with the explanation of the General Secretariat and AGREED TO RECOMMEND that:-

" the procedure adopted by the General Secretariat of monthly statements was more useful and should be maintained. "

PARAGRAPH 7 - Balance Sheet:

16. On this item, the Board had felt that the Balance Sheet, in order to reflect the true financial position at a given date, should include all the assets and obligations of the General Secretariat. The General Secretariat was in full agreement with this but explained that it was clearly stated in Algiers that cash balances of Regional Offices had not been included because at that time they had not been known. On the question of whether over-payments made by Member States should be regarded as liabilities or assets, the General Secretariat felt that the situation could be avoided by obtaining the opinion of the Member States concerned if they wished for a refund, to consider the excess sum as a donation or to have it deducted from next year's contribution. After further deliberations, the Committee AGREED TO RECOMMEND that:-

The whole amount of the contribution should in the first place, be credited to a Member State's account and any excess payment involved in the contribution should be used to reduce the following year's contribution of the Member State concerned.

PARAGRAPHS 8 AND 9 - Revenue:

17. In its Report, the Board had expressed concern over the problem of arrears which continued to exist. The Board had once again renewed its recommendation for sanctions or some form of action against Member States who have repeatedly defaulted. Although the General Secretariat had no comments to make on this item, the Committee took note of the problem of arrears and wished to draw the attention of the Council of Ministers to this situation.

PARAGRAPHS 10 AND 11 - Receipts:

18. The Committee had no comments to make on these paragraphs.

PARAGRAPH 12 - Miscellaneous Incomes:

19. The General Secretariat indicated that they had accepted the advice of the Board of Auditors to establish a ledger card for recording miscellaneous incomes. In reply to a question about the sources and magnitude of incomes of the OAU, the General Secretariat replied that

apart from the normal contributions from Member States, there was money from rents from official buildings. For, although at the moment the rents were used to pay back the loans, once these were paid the rents were posted in the books as income. Furthermore, the General Secretariat was also considering drawing money from sales of publications which are now distributed free.

PARAGRAPH 13 - Advances - General:

20. On this item, the General Secretariat explained that the increase came about as a result of the increase in the number of new staff. It was pointed out that there were two types of advances, namely, that granted to the newly recruited employees and an advance for purchasing means of transportation. The first type is to enable the newly employed staff to settle down by paying initial house rent and also purchasing furniture. This money is refundable in twelve months without interest. The second type of advance is given to enable an employee to purchase means of transport and is refundable in twenty-four months with 3% interest. The Committee, after considering various factors including the legal aspect AGREED TO RECOMMEND that:-

- (a) the procedure to be followed should be incorporated in the Financial Rules and Regulations;
- (b) the General Secretariat should set up a control account;
- and (c) the individual advances be balanced monthly against this account at regular intervals.

PARAGRAPH 14 - Advances - The Government of the Gambia:

21. The Committee accepted the General Secretariat's request that it should be given more time in which to pursue the matter with the Government of the Gambia. The Committee also noted that the actual figure owing by the Gambia was US\$ 4,000.00 and not US\$ 9,411.16 as reported by the Board.

PARAGRAPH 15 - Advances - Members of the Board of Auditors:

22. The General Secretariat reminded the Committee that at its previous session it had declined to vote appropriations for the Board. As the General Secretariat could not refuse to lend money to the Auditors, the money so given could only come under "advances". The General Secretariat could only proceed either by effecting payment and then asking for retrospective approval or by writing off the amount so given. In the light of this explanation, the Committee AGREED TO RECOMMEND that:-

the expenses of the Board of Auditors should be borne by the O.A.U. and the amount already spent should be regarded as unauthorized expenditure.



PARAGRAPH 16 - The Working Capital Fund:

23. The Board reported that the General Secretariat had failed to comply with the Financial Rules and Regulations by not transferring the balance of appropriations to the Working Capital Fund. After a brief discussion, the Committee accepted the General Secretariat's explanation that this was not done since the Council of Ministers had committed a substantial portion of these savings to the High Council of Sports and the Cultural Festival Committee of the OAU.

PARAGRAPH 17 - The Budget:

24. The Committee disagreed with the Board's interpretation on the Council of Minister's decision regarding the spending of 90% of the 1967/68 Budget. The Committee felt that if, as suggested by the Board, the 10% limitation was applied prorata and individually to each item of expenditure, this would greatly hamper the General Secretariat's flexibility.

PARAGRAPH 18 - Out-turn of Expenditures:

25. In order to clarify the matter, the General Secretariat emphasized that, there were no global expenditure as implied by the Board's report, otherwise there would have been a deficit and no savings. If the 10% embargo gave rise to excess expenditure in some items it was because the Council of Ministers in its Ninth Session at Kinshasa decided that some of these items, such as normal salary increments, should not be affected by the 10% embargo. The Committee accepted the General Secretariat's explanation.

PARAGRAPHS 19 AND 20 - Review of Expenditure:

26. The Committee took note but made no comments on these paragraphs of the Board's Report.

PARAGRAPH 21 - Commutation of Leave for Cash:

27. The Committee discussed at length various aspects pertaining to this item. Although the General Secretariat explained that the commutation of leave for cash operated according to certain restrictions within the Rules and Regulations of the O.A.U., the Committee felt that leave should be worked out according to

the exigencies of work and that it was merely a matter of careful planning either by a departmental roster or some other form of administrative arrangement. The Committee agreed in part with the comments of the Board and AGREED TO RECOMMEND that:-

- (a) there should be no commutation of leave for cash;
- (b) an amendment should be made to paragraph 1 of Section IV of the Staff Rules and Regulations to read: "Staff Members shall accrue annual leave while in full pay status at the rate of four weeks a year, provided that no more than 12 weeks of leave should be accumulated."
- (c) the General Secretariat should work out a leave roster to ensure that members of staff take leave without interrupting the work of the General Secretariat.

PARAGRAPH 22 - Communication:

28. The Committee was in agreement with the Board's advice that the General Secretariat should designate a person other than the custodian to supervise the use of stamps in order to establish the desired control. As regards the possibility of using its own diplomatic pouch in order to curtail travel expenses, the General Secretariat outlined the difficulties and risks involved as, indeed, stricter control had to be exercised in dispatch of important documents.

PARAGRAPHS 23 AND 24 - Gasoline Issue and Local Purchases:

29. The Committee noted the explanation of the General Secretariat but had no comments to make on these paragraphs.

PARAGRAPHS 25 AND 26 - Gratuity Payment:

30. The question arising from this item centred upon the authority of the Administrative Secretary-General to convert an employee on a permanent contract to a contract appointment in order to enable the former to be paid gratuity. The General Secretariat referred to the relevant portion of the O.A.U. Pension Scheme which gave such authority to the Administrative Secretary-General. The Committee expressed grave concern on this subject. While it appreciated the comments of the Board of Auditors, it also partially agreed with the General Secretariat

that a problem existed in the cases of these staff members who had been in the service of the Organization before the operation of the Pension Scheme. After a lengthy discussion on the various methods that could be used for the solution of the problem, the Committee AGREED TO RECOMMEND that:-

- (a) the Fund should apply to those members of staff in employment prior to the existence of the Pension Scheme from their date of permanent employment;
- (b) the General Secretariat should pay its normal contribution of 14% for the period in question; amounting to US \$ 14,243.84;
- (c) the affected members of staff should also pay their normal contribution of 7% for the period in question;
- (d) the difference between the sum paid by the General Secretariat and the sum members of staff would have been entitled to according to paragraph (b), should be refunded by the members of staff concerned upon retirement or separation from the service of the Organization. This sum comes to US \$ 11,000.00

PARAGRAPHS 27 AND 28 - Year-end Expenses and Budget Objectives:

31. The Committee noted these paragraphs without comment.

PARAGRAPH 29 - General Ledger:

32. The Committee noted that the General Secretariat had accepted to establish a general ledger according to the recommendation of the Board of Auditors.

PARAGRAPHS 30 AND 31 - Regional Offices:

33. These paragraphs had to be discussed later with the report on Regional Offices.

PARAGRAPHS 32 AND 33 - General Accounting Office - Internal Audit:

34. On the question of lack of co-ordination between the Chief of Finance, the Chief of Personnel and the Chief of General Services, the General Secretariat pointed out that the Board was not specific on which field of work lacked

co-ordination. The General Secretariat was satisfied that co-ordination did exist among these offices. As regard the authorization of over-expenditure raised by some members of the Committee, the General Secretariat explained that apart from over-expenditure as a result of unrealistic appropriations and unforeseen situations, there were over-expenditures in order to implement decisions by the Council of Ministers and Assembly hitherto not appropriated for and over-expenditures realised on account of break-down of certain items. In such circumstances, that General Secretariat was left with no alternative but to advance the funds in the hope that the Council of Ministers would consider these reasons as important enough to warrant such over-expenditure. The Committee noted the explanation of the General Secretariat in this regard.

PARAGRAPHS 34 TO 41 - General comments and acknowledgements:

35. The Committee had no comments to make on these paragraphs.

36. In taking up the Board's Report on Regional Offices, the Committee returned to paragraphs 30 and 31 in the General Report, which dealt with the lack of co-ordination between Regional Offices and the General Secretariat Headquarters. The General Secretariat repeated its earlier submission that the present relationship had a lot to do with the historical background of the Regional Offices, i.e. that as they were originally autonomous, their integration with the General Secretariat is still in transition and not as yet complete. After a lengthy debate in which one of the Executive Secretaries of the Regional Offices participated;

The Committee decided to instruct the General Secretariat to work out a more effective control on Regional Offices.

COMMENTS BY THE BOARD OF AUDITORS ON THE ACCOUNTS OF THE  
CO-ORDINATING COMMITTEE FOR THE LIBERATION OF AFRICA

PARAGRAPHS 1 TO 6 - Scope of Audit, Expenditure and Advance:

37. The Committee had no comments to make on these paragraphs of the Report.

PARAGRAPH 7 - Payment to G.R.A.E.

38. The explanation for this unusual transaction was that although the funds were normally transmitted through host Governments to the liberation movements concerned, it had been difficult to transfer funds to Kinshasa for G.R.A.E. hence the reason for the deliver of cash personally by the Executive Secretary. However, it was admitted that the omission of crossing cheques was an error. The Committee noted with embarrassment this unusual transaction. After some further discussion, the Committee AGREED TO RECOMMEND:\*

- (a) that in future all cheques should be crossed;
- (b) that Liberation Movements should open bank accounts in Dar-es-Salaam;
- (c) that closer supervision be exercised on funds by the General Secretariat.

PARAGRAPHS 8 AND 9 - Entertainment and Hire of tape recorder:

39. The Committee had no comments to make on these paragraphs.

PARAGRAPH 10 - Official Travel:

40. During the discussion on this issue, the Committee heard an account on the special nature of the work in the Liberation Committee which necessitated the top officials to make several trips. After hearing the explanation of the Executive Secretary, the Committee still insisted that the Executive Secretary should not travel 1st class. It was also decided that any special mission authorized by the Standing Committee on Finance of the Liberation Committee should be paid from the Special Fund.

41. Consequently, the Committee agreed to instruct the Executive Secretary to remain within the budgetary appropriations allotted to him.

PARAGRAPHS 11 TO 15 - Payments to Liberation Movements, Training Centres Vehicles and State of Accounts:

42. The Committee had no comments on these paragraphs.

PARAGRAPH 16 - INTERNAL AUDIT:

- (1) On the refund by 43 instalments, it was explained that the decision was made by the Executive Secretary and that these terms were given in order not to incapacitate staff members who were mostly junior officers on low salaries.
- (2) It was pointed out that the matter in respect of payment to G.R.A.E. was not a new occurrence as it had been raised in the previous year's report. However, the Committee decided to instruct the Executive Secretary to obtain proper receipts for all payments to Liberation Movements.
- (3) The Committee was satisfied with the General Secretariat's explanation regarding the authority given by the Finance Committee on the payment of £4,000 for the building of a storage depot.
- (4) However, on the question of additional payment to El-Nassar to cover loss due to devaluation, the Committee agreed to allow the Executive Secretary to consult with the General Secretariat and report later, as the conditions in which the contract for the supply of materials had been drawn up were not clear, and as it was not certain whether the O.A.U. legal department had fully been aware of the circumstances surrounding the letter of credit.

BOARD'S COMMENTS ON THE ACCOUNTS OF THE SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION

43. The Committee had no comments on paragraphs 1, 2, 3, 4 and 5 of this Report.

PARAGRAPHS 6, 7 and 8 - Authorization of Expenditure:

44. The Committee made observations on these items and DECIDED to instruct the STRC that all vouchers should be properly authorized and that cheques should be signed by two persons.

PARAGRAPH 9 - Overpayments:

4. The Committee noted the Auditors comments and emphasized that the Executive Secretary should strictly adhere to the rates fixed until these were changed.

PARAGRAPH 10 - Purchase of Duty Free Items:

46. In accordance with the Board's suggestion, the Committee DECIDED that the scheme should be wound up and if the staff desired its continuation, they should contribute personally to a revolving fund for the purpose. The Executive Secretary of the STRC said that the Board's recommendation had been accepted and implemented.

PARAGRAPH 11 - Storage of Publications:

47. There were no comments by the Committee on this paragraph.

PARAGRAPH 12 - Payments in respect of Insurance of Staff:

48. The General Secretariat pointed out that the Insurance Scheme of the former CCTA had no counterpart at the OAU and, therefore until a comprehensive insurance scheme had been worked out for the entire OAU, Regional Offices had no right to pay insurance. Since the OAU Insurance Scheme had not yet been worked out for the Council of Ministers to approve, the Committee agreed with the General Secretariat that the payment already made should not be refunded.

PARAGRAPH 13 - Housing of STRC Staff in Lagos:

49. After a detailed explanation had been given on this item, the Committee felt that the houses should be assessed and each officer made to pay economic rent.

It was consequently AGREED TO RECOMMEND that officials should pay an economic rent, the details of which should be worked out by the General Secretariat after a proper evaluation of the house rent.

PARAGRAPH 14 - Commission on Rent Collection:

50. In its report, the Board had observed that the arrangement of paying 7% commission on rent collection could be avoided by instructing tenants to issue cheques direct to the General Secretariat. It was DECIDED that this arrangement should cease and that the General Secretariat Regional Office in Lagos should collect its own rent directly. The STRC's Executive Secretary accepted the recommendation.

PARAGRAPH 15 - Submission of Financial Returns to the General Secretariat:

51. The Committee noted the explanation of the General Secretariat but had no comments to make.

THE BOARD OF AUDITORS' COMMENTS ON THE OAU PERMANENT SECRETARIAT OF THE  
AFRICAN GROUP AT THE UNITED NATIONS

52. As the Auditors did not visit New York, their comments were based on the Internal Auditor's Report. Therefore, the General Secretariat explained that normal routine action was being taken on all the comments contained in the Board's Report on this Regional Office.

PARAGRAPH 6 -

53. In reply to a question on an over-payment in respect of Mr. Wright, the General Secretariat explained that originally Mr. Wright had been offered a contract in Addis Ababa at the annual salary of US\$. 6,130.00. However, as the New York post was vacant and since Mr. Wright was there with his country's delegation prior to coming to Addis Ababa to take up his substantive post, he was asked to fill it ad interim. It was impossible for him to remain in New York with the salary of Addis Ababa and so the over-payment was authorized. However, upon moving to Addis Ababa, he reverted to the salary stipulated in his contract.

PARAGRAPH 8 - Loan of US.\$ 600 to Mme. Saint Lot:

54. The Committee was informed that the General Secretariat would rectify this situation and the Committee readily accepted this assurance.

PARAGRAPH 9 - Christmas Bonus:

55. The General Secretariat explained that in New York it was customary to give Christmas Bonus to its employees. After a brief discussion, the Committee AGREED TO RECOMMEND that this practice should be discontinued and that the bonus hitherto paid out to employees should not be refunded.

GENERAL

56. The Committee concluded its consideration of the Auditors' Report by recommending that Member States should consider appointing for the new term of office auditors who would work more fully. The Committee then passed a vote of thanks for the good work done by the Board of Auditors.



CONSIDERATION OF THE FINANCIAL REPORT FOR THE FINANCIAL YEAR 1967/1968.

57. The General Secretariat pointed out that the financial statements had already been fully explained to the Board of Auditors who had expressed satisfaction. After the certification of these statements by the Board of Auditors the Committee decided to adopt the Report without much comment.

REQUEST FOR RETROSPECTIVE APPROVAL FOR EXCESS AND UNAUTHORIZED EXPENDITURE ON THE BUDGET OF 1967/1968

58. This item gave rise to a long debate in which the Committee expressed concern at the excess and unauthorized expenditure. In particular, the Committee could not understand why over-expenditure was necessary on common staff costs, conferences and miscellaneous supplies and services without the consent of either the Advisory Committee or the Council of Ministers. In the opinion of the Committee, this over-expenditure was a very serious matter and subsequently, it emphasized the need to avoid this situation.

59. The General Secretariat explained that in the implementation of the 1967/1968 Budget, which was a revote of the 1966/67 Budget, the General Secretariat was authorized to spend only 90% of the re-voted budget. The General Secretariat in keeping with the austerity measures as decided by the Ninth Session of the Council of Ministers had, in fact, managed to effect savings slightly over 10%.

60. However, because of the pattern of appropriations in the 1967/68 financial year which was similar to the 1966/67 budget, there were areas of expenditure in which the General Secretariat could not avoid incurring unauthorized and excess expenditure amounting to US\$. 276.408.63. For instance, there were no sufficient appropriations for salaries and wages when the need arose to hire technical staff; there were no allotments for capital expenditure when office equipment for new staff and to be purchased and no appropriations were made to cover the use of three languages and three committees instead of two at the Council of Ministers' meetings. The General Secretariat also reminded the Committee that:-

this request for retrospective approval for excess expenditure was in keeping with the Directive made by them at Bathurst in 1967 and approved by the Ninth Session of the Council.

61. The explanation given by the General Secretariat did not satisfy some members of the Committee as it felt, for instance, that in accordance with the Financial Rules and Regulations, transfer of funds from one part of the budget to another should only be effected after consideration by the Advisory Committee and approval by the Council of Ministers.

62. After further discussion on a more effective method of control of expenditure in general and excess and unauthorized expenditure in particular the Committee AGREED TO RECOMMEND that:-

- (a) a Sub-committee consisting of Members of the Advisory Committee residing in Addis Ababa be set up for the purpose of appropriate consultations with the General Secretariat on excess and unauthorized expenditure before these are incurred;
- (b) whenever permission is sought on excess and unauthorized expenditure, cables should be sent to non-resident members of the Advisory Committee for their information, and comments;
- (c) the Financial Rules and Regulations should be amended to make it possible for the implementation of recommendations (a and (b) above.
- (d) the Assistant Secretary-General for Administration and Finance should have a firmer control on all aspects of expenditure appropriated for in the Budget;
- (e) the retrospective approval requested by the General Secretariat should be granted except the US.\$ 11,000 which should be refunded in accordance with the recommendation contained in paragraph 30 of this report.

REQUEST TO INCUR EXPENDITURE ON OFFICIAL VEHICLES AND ALTERATION TO BUILDINGS FROM THE SAVINGS OF THE 1967/1968 BUDGET

63. On the purchase of official vehicles for the Administrative Secretary-General and his four Assistants, the General Secretariat pointed out that the sum of US.\$ 10,000.00 already appropriated was insufficient for one Mercedes-Benz 280 SEL for the Administrative Secretary General and one each Mercedes-Benz 200 for the four Assistant Secretaries General. After a brief discussion, the Committee AGREED TO RECOMMEND that:-

- (a) a Mercedes-Benz 280S be purchased for the Administrative Secretary-General;
- (b) no new cars should be purchased for the Assistants at this time in view of the proposed review of the OAU structure and salary levels.

64. As regards the alteration to the buildings, the General Secretariat gave evidence on the shortage of office accommodation for the present staff and those soon to be employed. It was pointed out that since the police cadets had vacated the third building on the premises, members of staff would have ample space in which to move and work under less crowded conditions.

65. In an additional paper submitted later during a renewed debate on this item, the General Secretariat supplied details clearly showing the uncongenial and crowded working conditions obtaining in the two main buildings. Further evidence was also given as to the reliability of the figures of estimation of costs as obtained from bids by local building and construction firms willing to alter the buildings. With only the reservation of Senegal on this item the Committee AGREED TO RECOMMEND that:-

- (a) in view of the evident need for additional office space for the present staff, a sum of US. \$20,000:00 be authorised from the 1967/68 savings for the alteration of the third building of the OAU General Secretariat;
- (b) tenders be invited through the local press and that the most reasonable offer be accepted.

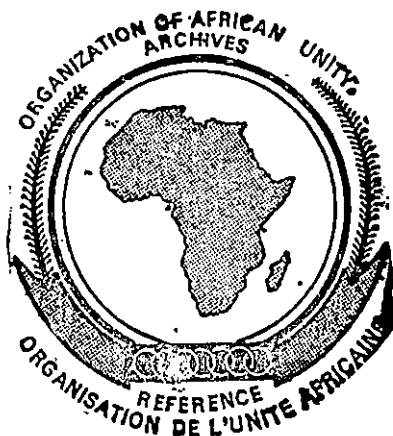
#### CONSIDERATION OF THE REPORT ON THE FINANCING OF THE SOUTH WEST AFRICA CASE

66. The General Secretariat reminded the Committee that before the Organization of African Unity decided to assume responsibility for this case, two older Member States (Ethiopia and Liberia) had already been involved in the legal proceedings and had incurred expenditure as far back as 1960. The Council of Ministers, meeting later at its Sixth and Seventh Ordinary Sessions resolved that the balance of money outstanding in legal dues should be met out of the Working Capital Fund, on the understanding that the total sum taken would eventually be re-imbursed to the Fund as soon as Member States paid their full contributions to this account.

67. The problem which has arisen is that some Member States have paid in full, some have partially paid, a few have paid in excess and others have not paid at all. The Committee were reminded that Member States who have not discharged their obligation have already been urged to pay their contribution so as to refund the money borrowed from the Working Capital Fund.

68. In its deliberations, the Committee felt that it was competent to ask the Council of Ministers to proceed with a reassessment of Member States contributions so as to replenish the Working Capital Fund. The Committee was also of the opinion that the excess contributions made by some Member States should be used as a deduction of their future contributions on the basis of the new assessment. Consequently, the Committee AGREED TO RECOMMEND as follows:-

- (a) To urge once again all Member States having an outstanding balance on the financing of the South West Africa Case to discharge their obligation as soon as possible;
- (b) To note that the actual cost in the financing of the South West Africa Case was more than the amount on which Member States had been assessed. Now that the total cost is known, it is recommended that Member States should be re-assessed on the basis of the actual cost at flat rate. Member States who have paid in excess of their contribution should indicate whether or not they wish the money to be refunded;
- (c) To authorise the General Secretariat to have all future contributions to this account passed on to the Working Capital Fund together with the transfer of the cash balance of US. \$73,850:06 and also to refund to the affected Member States their excess contributions when the Working Capital Fund has been fully replenished;
- (d) To authorise the General Secretariat to inform Member States concerned of these decisions.



CONSIDERATION OF THE REPORT OF THE PROPOSED REVIEW OF THE STRUCTURE AND  
LEVELS OF SALARIES OF THE OAU - GENERAL SECRETARIAT

69. The General Secretariat introduced the Report by outlining the General Secretariat's concept of the study, its method of approach and also the difficulties encountered in applying the three comparative and determining elements embodied in the directives of the Council of Ministers, namely, (a) African Diplomatic Missions, (b) International Organizations and (c) Effecting Economies.

70. In its submission, the General Secretariat further pointed out that during the Fifth Summit at Algiers, the Heads of State had re-elected the Administrative Secretary General and his four Assistants. This decision together with that of retaining the existing number of specialized Commissions had led the General Secretariat to assume that the Heads of State had, by implication, favoured the retention of the present structure.

71. The General Secretariat emphasized that the Committee had the competence to make suggestions on the number and the conditions of service of the Assistant Secretaries-General.

72. As regards the salary levels, the General Secretariat pointed out that the present OAU salary scales were drawn up in 1965 at Nairobi on the basis of what applied to the U.N. Specialized Agencies in 1962, but with a substantial reduction, thus putting the OAU scales far below those of the U.N. Agencies. The OAU salary scales have never been revised whereas those of the U.N. have been revised twice since 1962.

73. In the preliminary remarks that followed, the Committee observed that the Report had concentrated on the salary scales, but it had not delved into the problem of the structure of the Secretariat. In addition, it was felt that no attempt had been made to include details of job evaluation.

74. The Committee felt that the OAU salary structure could not be patterned on the same lines as the U.N. and its Specialized Agencies because of the following reasons:-

- (i) The U.N. salary structure was based on the highest paying salary scale in the world, that is, the United States. The financial situation of many African countries does not permit the luxury of paying salaries on the United States level;
- (ii) In the U.N., all officers including the Secretary-General pay some form of assessment (tax), which is used to reduce the contribution of their respective countries. Only the UN Secretary-General is given official means of transport. No under-Secretary-General enjoys this benefit;
- (iii) Job comparison between the two organizations is very difficult if not impossible.

The Committee also felt that it was not possible to compare salaries paid in the Diplomatic source with that of the OAU. The most important factor militating against this is the factor of representation. Salaries, allowances etc. paid to diplomatic officers have an element of representation in them; the weight attached to this element varies from country to country and, to a large extent, depends on the importance which a country attaches to a particular post.

75. In view of the above, the Committee was of the view that the Organization should set up its own salary structure which would take account of the cost of living of the host country, per capita income of Member States and the need to attract and retain suitable personnel.

76. On the question of job evaluation, the General Secretariat was of the view that jobs could only be evaluated when all organs, including the Specialized Commissions were functioning in order for one to assess how occupied posts performed. As regards personnel, it was essential to point out that whereas it was true some African civil servants were paid less than OAU officials, certain factors had to be borne in mind as, indeed, when working for his country, a civil servant dealt with one government, while in the OAU, he had to deal with governments of all Member States. Furthermore, elements for security and continuity together with the competitive and the selective nature of personnel had also to be considered.

77. In his intervention, the Administrative Secretary-General mentioned the difficulties related to finance and personnel. He pointed out that there was keen competition among International Organizations for qualified personnel already in great demand by national governments. In this respect, he was convinced that patriotism was no longer sufficient to replace low salary. He stressed the fact that all personnel in the General Secretariat were anxiously awaiting the outcome of the Committee's deliberation before making up their minds whether to stay on the present non-competitive salary scales or not. After a lengthy debate, the Committee came to the conclusion that the Report had not sufficiently dealt with all the relative factors on the structure and the salary levels and, AGREED TO RECOMMEND that:-

- (i) a sub-committee of experts within the Advisory Committee composed of Nigeria, Senegal and U.A.R. should be set up to study this matter fully;
- (ii) the sub-committee be given up to April/May as time-limit in which to study the matter and submit a report to the Advisory Committee;
- (iii) the Advisory Committee should consider the report at a special meeting in May 1969 and submit its recommendations to the Thirteenth Ordinary Session of the Council of Ministers in September;
- (iv) in order to carry out this work, the balance from savings of 1967/68 Budget should be used to cover expenses on the sub-committee's travel arrangements and per diem.

CONSIDERATION OF THE DRAFT BUDGET FOR 1969/70 AND PROPOSALS FOR NEW ESTABLISHMENTS AND UP-GRADINGS:

78. The General Secretariat explained that the budget was presented in two documents. The first contained the main budget which was virtually the same as the previous year. The second comprised up-gradings and new establishments. The total increases were due to four factors namely:-

- (a) to provide normal increment to staff
- (b) to implement resolutions of the Council of Ministers AND the Assembly.

- (c) to provide for travel on official missions in connection with implementation of resolutions of the Council of Ministers and Assembly such as attending meetings of regional groupings hitherto unappropriated for and,
- (d) to up-grade and create new posts.

79. On the annex to the Budget containing the new establishments and up-gradings, the Committee decided to defer its consideration pending the approval of the new structure and salary levels.

80. Then the Committee considered document CM/243 page by page.

Part I-A: Administrative Secretary-General and Assistant Secretaries-General

Part I-B: Divisions and services attached to the office of the Administrative Secretary-General

Part I-C: Administration Department

The proposed estimates in these pages were approved.

Part I-D: Political Department

On the request of the General Secretariat, the Committee agreed to re-instate the post of Deputy Head of Department at an annual salary of US.\$ 8,090.00. The remainder of the proposed estimates were approved.

Part I-E: Economic and Social Department

Proposed estimates on this page were approved.

Part I-F: Scientific and Cultural Department

Proposed estimates approved.

Part II: Common Staff Costs:

Item I:

As it was difficult to envisage filling all vacant posts during the current year, the Committee agreed to reduce the proposed estimates of US.\$ 14,000 under this item to US.\$ 12,000.00



General Secretariat proposed estimates	US.\$ 14,000
Advisory Committee reduction	US.\$ 2,000
Total	US.\$ 12,000 =====

Item 4:

The Committee agreed to reduce as follows:-

General Secretariat proposed estimates	US.\$ 10,000
Advisory Committee reduction	US.\$ 2,000
Total	US.\$ 8,000 =====

Item 5:

The Committee agreed to reduce this item to US.\$15,000.00 and decided to discuss the whole question of dependency allowance during the proposed study of the structure by the sub-Committee

General Secretariat proposed estimates	US.\$ 20,000
Advisory Committee reduction	US.\$ 5,000
Total	US.\$ 15,000 =====

Item 6:

The Committee enquired into the over-expenditure on this item and was informed by the General Secretariat that this was due to inadequate appropriation based on actual expenditure incurred in 1966/67. Therefore, the General Secretariat could not avoid making payments on housing allowance for entitled staff in terms of resolution CM/177 of the Council of Ministers. The Committee decided to investigate the matter during the proposed study and AGREED to reduce the item to US.\$ 47,000.00.

General Secretariat proposed estimates	US.\$ 50,000
Advisory Committee reduction	US.\$ 3,000
Total	US.\$ 47,000 =====

Item 8:

The Committee felt that, in future, OAU insurance and Social Security Scheme should be treated as separate items in order to avoid confusion. The proposed estimates were approved. The Committee also approved items 9, 10, 11 and 12 of Part II.

Part III: Travel of Staff on Official duty:Item I: Administration Department

The Committee decided to delete one trip to New York and leave it to the General Secretariat to decide on the officer to go!

The Committee also decided to limit the proposed visit of the Librarian to African countries. The proposed estimates under this item were reduced to US.\$ 4,500.00

General Secretariat proposed estimates	US.\$ 7,500
Advisory Committee reduction	US.\$ 3,000
Total	US.\$ 4,500
	=====

Item 2: Political Department

After a lengthy discussion in which the General Secretariat emphasized the importance of travelling of official missions as part of the Organization's duty to fulfil the wishes of the Council of Ministers and the Assembly, the Committee made the following recommendations on this item:-

- (a) that the provision for the Assistant Secretary-General (Political) for New York should be cut to 21 days;
- (b) that only one officer should attend the Executive Committee on Refugees in Geneva;
- (c) that only one officer should attend the meeting in Leiden;
- (d) that only one officer should attend the Liberation Committee in Dar-es-Salaam and another the Committee of Five.

General Secretariat proposed estimates	US.\$ 14,500
Advisory Committee reduction	US.\$ 2,500
Total	US.\$ 12,000
	=====

Item 3: Economic and Social Department

After reductions on the number of staff and trips, the total was as follows:

General Secretariat proposed estimates	US.\$ 19,869
Advisory Committee reduction	US.\$ 1,812
Total	US.\$ 18,057
	=====

Item 4: Scientific and Cultural Department

The proposed estimates by the General Secretariat on this item of US.7,500.00 were approved by the Committee without any reduction.

Item 5: The Cabinet

The proposed estimates were reduced as follows:-

General Secretariat proposed estimates	US.\$ 2,500
Advisory Committee reduction	US.\$ 1,400
Total	US.\$ 1,100
	=====

During its further deliberations on this part of the budget, i.e. estimates for official missions, the Committee invariably made cuts by reducing the number of officials travelling, by deleting some visits and also the number of days.

It then recommended that officials of the General Secretariat travelling 1st Class on official missions should not be entitled to excess baggage allowance.

Part IV: Rental and Maintenance of equipment and premises

Apart from reductions on items 2 and 7 the Committee approved the proposed estimates on the rest of the items

General Secretariat proposed estimates	US.\$ 20,001
Advisory Committee reduction	US.\$ 3,800
	<hr/>
Total	US.\$ 16,201
	=====

Part V: Communications

The Committee made a combined total reduction of US.\$9,000 on these items.

General Secretariat proposed estimates	US.\$ 44,000
Advisory Committee reduction	US.\$ 9,000
	<hr/>
Total	US.\$ 35,000
	=====

Part VI: Miscellaneous supplies and services:

The Committee also reduced the estimates on the OAU Review down to US. \$ 5,000.00 with a suggestion that subsequent issues be cyclostyled and given a nice cover. The proposed estimates on item 11 were deleted with the argument that the sum of US\$ 30,000.00 was not enough even to produce a short documentary film and, in any case, the Organization cannot afford to spend such an amount on film production.

General Secretariat proposed estimates	US\$ 129,500
Advisory Committee reduction ... ..	66,500
	<hr/>
Total ... ..	US\$ 63,000

Part VII: Capital Expenditure

Reduction under this part were as follows:-

General Secretariat proposed estimates	US\$ 52,500
Advisory Committee reduction ... ..	22,000
	<hr/>
Total ... ..	US\$ 30,500
	<hr/>

Part VIII (i) Advisory Committee on Budgetary and Financial Matters

The Committee made several reductions under this heading and decided to revise estimates originally provided for the Advisory Committee meetings in the light of new recommendations for the expansion of the Advisory Committee. Consequently, estimates under this part were as follows:-

General Secretariat proposed estimates	...	US\$ 26,310.00
Advisory Committee additions	... ..	5,360.00
		<u>US\$ 31,670.00</u>

Part VIII-J: - External Board of Auditors:

On the estimates of the External Board of Auditors, the Committee recalled that it had been decided that the Chairman of the Board had to attend meetings of the Advisory Committee whenever it discussed the Board's report. It was decided that the General Secretariat should accordingly make adjustments in the estimates so as to include this item.

81. Part IX-A: S.T.R.C. - Lagos, Niamey, Yaounde, Bangui, and Muguga:

The Committee decided that there should be no recruitment of staff until after the study of the structure. Consequently, the Committee deleted the appropriations made for four officers. However, the Committee decided to vote US\$2,000.00 under temporary assistance for the recruitment of translators on short-term basis.

After a few additional cuts, the Committee approved the remainder of the items under this part.

As regards the repayment of debt on houses in Lagos, the Committee authorised the Executive Secretary to redeem the houses.

82. After making reductions on several items, the Committee decided to approve all sections from Chapters I-V of the proposed estimates of the STRC Regional Office of the General Secretariat.

General Secretariat proposed estimates	...	US\$ 533,968
Advisory Committee reduction	... ..	129,871
Total	... ..	<u>US\$ 404,097</u>

83. Part IX-b: Secretariat of the African Group at the U.N.

Under this part, the Committee decided to make no provisions for the post of co-ordinator as this would have to be considered in the proposed study by the sub-Committee. The Committee also decided to delete the item on transportation equipment.

## 84. The Committee decided to approve the remainder of the items after making reductions, where it considered necessary.

General Secretariat proposed estimates		US\$ 80,452.
Advisory Committee reduction	... ..	<u>20,704</u>
Total	... ..	US\$ <u>59,748</u>

85. Part IX-c: Co-ordinating Committee for the Liberation of Africa:

The Committee decided to delete the post of Telex/Operator. It approved a vote of US\$ 3,000 for the purchase of landrover with the understanding that this item came under capital expenditure and the old car should be traded in.

## 86. After further reductions on several other items, the Committee approved the remainder of the proposed estimates:

General Secretariat proposed estimates		US\$ 179,243.00
Advisory Committee reduction	... ..	<u>13,293.00</u>
Total	... ..	US\$ <u>165,950.00</u>

87. Part X - Implementation of Resolution: After the General

Secretariat had made further calculations on items falling under this part the Committee made a careful study of the proposed estimates to implement the resolutions made by the Council of Ministers and Assembly and agreed to DELETE the following items:-

- (a) the proposed estimates for salaries and contingencies for the three-man team of experts to provide estimates for air travel only to Addis Ababa;
- (b) the proposed estimates for contingencies on travel to Paris for UNESCO project;

- (c) the proposed estimates for contingencies  
on higher scientific Education projects;

88. The remainder of the items were approved with amendments.

General Secretariat proposed estimates		US\$ 158,500.00
Advisory Committee reduction	... ..	<u>96,200.00</u>
Total	... ..	<u>US\$ 62,300.00</u>

CONSIDERATION OF THE 1969/1970 BUDGET OF THE COMMISSION  
OF MEDIATION, CONCILIATION AND ARBITRATION

89. During the initial debate on this item, the General Secretariat drew the attention of the Committee to the fact that when the Heads of State met at Kinshasa they decided to issue a directive to the General Secretariat to advance funds in order to enable the Commission to establish its own Secretariat. On the question of separate budget, the General Secretariat pointed out that this was the Commission's decision endorsed by the Council of Ministers.

90. The presence of the President in the Advisory Committee facilitated discussion. On the question whether the move to incorporate the Commission's budget with the main budget of the OAU General Secretariat would jeopardise the independence already being enjoyed by the former. The President of the Commission replied that the concept of a merger should not give rise to any fears on the Commission's independence. In fact, he was of the opinion that this might be a great help if it also meant that Member States were to make one comprehensive contribution instead of two. Prior to his departure, the President assured the Committee that he would continue to operate with his present minimum staff.

The Committee AGREED TO RECOMMEND that the Budget of the Commission be incorporated with that of the General Secretariat.

91. After a considerable exchange of views that ensued, the Committee decided to examine the budget, taking to account the fact that the Commission's functions were still at the minimum and that its continuance was subject to further examination in a few years' time and bearing in mind the assurance that the Commission would continue to use minimum staff. This resulted in a substantial reduction on several items and the deletion of others.

The Commission's proposed estimates	US..\$315,156.00
Advisory Committee reduction .....	212,656.00
	US..\$102,500.00
Total	



92. Document CM/239/Annex 1 giving details of the total reductions made by the Advisory Committee on the 1969/1970 Budget is attached hereto.

ANY OTHER BUSINESS

(a) Statement of OAU Revenue:

93. Bearing in mind that the General Secretariat and its Regional Offices had at times been in receipt of miscellaneous revenue either from publications, rent or other collections, the Committee agreed to instruct the General Secretariat to produce a Statement of Revenue to accompany all future budgets.

(b) Request by Member States of the Entente:

The Chairman explained that Niger had submitted a request for financial assistance from the OAU in order to launch a programme of the fight against onchocerciasis. The request was for the OAU to pay 10% towards the cost of the operation. During its deliberations, the Committee felt that the decision on the matter should be left to the OAU political bodies as it was linked up with the relationship of the regional groupings with OAU. It therefore, decided to refer the matter to the Council of Ministers.

(c) The term of office of the Advisory Committee on Budgetary and Financial Matters:

95. The General Secretariat reminded the Committee that in accordance with section IX paragraph 4(1) of the Financial Rules and Regulations, the term of office of the Advisory Committee was fixed for three years. Since the

the present Committee took office in January, 1966, its term of office would have expired at the end of 1968.

96.

In its deliberations on the matter, the Committee expressed views regarding some unfinished work and also the need to expand the composition in order to take into account regional representation. The Committee, therefore, DECIDED TO RECOMMEND to the Council that:-

- (a) the membership of the Advisory Committee should be extended to eight(8) representatives of Member States;
- (b) the term of office of the present members of the Committee should be extended;
- (c) the relevant Financial Rules and Regulations should be amended in consequence of the acceptance of recommendation (a) above.

STATEMENT ON THE ADJUSTMENTS

MADE TO THE 1969/1970 DRAFT ESTIMATES

BY THE ADVISORY COMMITTEE FOR BUDGETARY AND FINANCIAL MATTERS

DURING THEIR SEVENTH ORDINARY MEETING HELD IN ADDIS ABABA, FEBRUARY 1969

SUMMARY OF APPROPRIATIONS

page 1

ART	ACCOUNT CODE	DETAILS OF EXPENDITURE	PAGE	APPROPRIATIONS 1968/1969	ESTIMATES 1969/1970		INCREASE	DECREASE
					SECRETARIAT	ADVISORY COMMITTEE		
I-a	100	Office of the Administrative Secretary-General and the Assistant Secretaries-General	4	145,262.00	146,222.00	146,222.00	-	-
I-b	100	Divisions and Services attached to the Office of the Administrative Secretary-General	5 - 7	108,762.00	110,820.00	110,820.00	-	-
I-c	100	Administration Department	8 - 10	315,169.00	318,637.00	318,637.00	-	-
I-d	100	Political Department	11	58,694.00	58,042.00	58,042.00	-	-
I-e	100	Economic and Social Department	12	74,742.00	75,696.00	75,696.00	-	-
I-f	100	Scientific and Cultural Department	13	65,996.00	65,266.00	65,266.00	-	-
I-g	101	Consultants and Expert Groups	14	-	-	-	-	-
I-h	102	Temporary Assistance	15	-	-	-	-	-
I-i	103	Overtime and night differential	16	-	-	-	-	-
II	200	Common Staff Costs	17 - 18	167,610.00	204,000.00	192,000.00	-	12,000.00
III	300	Travel of Staff on official duty	19 - 34	46,950.00	79,000.00	66,600.00	-	12,400.00
IV	400	Rental and maintenance of equipment and premises	35	19,011.00	20,001.00	16,201.00	-	3,800.00
V	500	Communications	36	45,000.00	44,000.00	35,000.00	-	9,000.00
VI	600	Miscellaneous supplies and services	37 - 38	60,000.00	129,500.00	63,000.00	-	66,500.00
VII	700	Capital Expenditure	39 - 40	55,000.00	52,500.00	30,500.00	-	22,000.00

SUMMARY OF APPROPRIATIONS (continued)

CM/239  
Annex  
Page 2.

PART	ACCOUNT CODE	DETAILS OF EXPENDITURE	PAGE	APPROPRIA- TIONS 1968/1969	ESTIMATES 1969/1970		INCREASE	DECREASE
					SECRETARIAT	ADVISORY COMMITTEE		
VIII-a	800	Assembly of Heads of State and Government	43	94,438.00	99,638.00	99,638.00	-	-
VIII-b	801	Meeting of the Council of Ministers	42	79,045.00	83,065.00	83,065.00	-	-
VIII-c	802	The Economic and Social Commission	43	55,650.00	59,520.00	55,480.00	-	4,120.00
VIII-d	803	The Educational, Scientific, Cultural and Health Commission	44	55,650.00	59,520.00	29,760.00	-	29,760.00
VIII-e	804	The Defence Commission	45	33,820.00	33,820.00	17,700.00	-	16,120.00
VIII-f	805	Commission of Refugees	46	33,820.00	33,820.00	33,820.00	-	-
VIII-g	806	Meeting of the Ad-Hoc Commission on Algerian- Moroccan Border Dispute	47	33,820.00	33,820.00	-	-	33,820.00
VIII-h	807	Meeting of the Joint Commission on the Headquarters Buildings	48	25,425.00	26,310.00	13,155.00	-	13,155.00
VIII-i	808	Advisory Committee on Budgetary and Financial Matters	49	16,950.00	26,310.00	31,670.00	5,360.00	-
VIII-j	809	External Board of Auditors	50 - 51	-	8,000.00	8,000.00	-	-
IX-a	900	Secretariat of the S.T.R.C.	52-114	435,092.40	533,968.00	404,097.00	-	129,871.00

SUMMARY OF APPROPRIATIONS (continued)

GM/239/Rev.1

Annex

Page 3.

PAGE	ACCOUNT CODE	DETAILS OF EXPENDITURE	PAGE	APPROPRIATIONS 1968/1969	ESTIMATES 1969/1970		INCREASE	DECREASE
					SECRETARIAT	ADVISORY COMMITTEE		
IX-b	901	Office of the African Group at the United Nations	115-118	77,842.00	80,452.00	59,748.00	-	20,704.00
IX-c	902	African Liberation Committee	119-125	152,054.00	179,243.00	165,950.00	-	13,293.00
X	100	Implementation of Resolutions	126-142	40,500.00	158,500.00	62,300.00	-	96,200.00
		GRAND TOTAL		2,296,302.40	2,719,670.00	2,242,287.00	5,360.00	482,743.00

Note: General Secretariat proposed estimates

US.\$ 2,719,670.00

Advisory Committee reduction

477,383.00

Total estimates 1969/70

\$ 2,242,287.00

1969-02

# Report of the seventh session of the Advisory Committee on budgetary and financial matters held at Africa hall , Addis Ababa , from Tuesday ,January 21, 1969 to Monday ,27th January , 1969

Organization of African Unity

Organization of African Unity

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