



ADDIS ABABA

COUNCIL OF MINISTERS

Sixteenth Ordinary Session

Addis Ababa - February/March 1971

CM/357

REQUEST FOR RETROSPECTIVE APPROVAL OF OVER AND
UNAUTHORIZED EXPENDITURE DURING THE FINANCIAL
YEAR 1969/70 AS PRESENTED TO THE RESIDENT MEMBERS
OF THE ADVISORY COMMITTEE ON BUDGETARY AND FINANCIAL MATTERS



CA10357

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REQUEST FOR RETROSPECTIVE APPROVAL OF OVER AND UNAUTHORIZED
EXPENDITURE DURING THE FINANCIAL YEAR 1969/1970

In the performance of its normal activities during the financial year 1969/1970, the General Secretariat was compelled to incur over and unauthorized expenditure in order to meet some of its urgent and essential services. A careful examination of the items on which over and unauthorized expenditure has been incurred will show conclusively that only an approximate estimate was and, in fact, could be made at the time of drawing up the budget. For example, it was intimately impossible to determine with accuracy how much would be required for items within the category of Common Staff Costs, Maintenance and Running Costs of Vehicles, Maintenance of Premises, Communications, Stationery and Office Supplies, etc. etc.

2. Furthermore, it is to be recalled that the Advisory Committee on Budgetary and Financial Matters, in the examination of the draft budget for 1969/1970, prepared by the General Secretariat, recommended figures more or less on the basis of actual expenditure during the previous financial year. In some cases, the appropriations were merely a revote of 1968/1969 budget, while in others the increases were almost insignificant. Consequently, this principle failed in a number of cases to take full account of the steady growth in the activities and expansion of the General Secretariat, reflected through the considerable unpredictable movement of staff on transfer, and for some others who, for one reason or another, left the service of the Organization.

3. It is equally true that the Organization had to respond to certain unexpected happenings, which, during the 1969/1970 financial year, meant that the Secretariat had to take on additional tasks more or less impossible to envisage at the time of drawing up the budget and these tasks were of equal urgency and importance. The role of the Secretariat in this respect took different forms which included sending off urgent cables, or making telephone calls, etc... All these were within the framework of the implementation of resolutions, either of the Council of Ministers or of the Assembly of Heads of State and Government, passed after the 1969/1970 budget had been approved.

4. Therefore, in spite of the concern of the General Secretariat to operate the budget of the Organization with maximum austerity, it inevitably incurred over and unauthorized expenditure to the tune of the total sum of US \$ 144,912.54. The breakdown of this global figure is attached in annex to the present memorandum.

5. In consideration of the foregoing, the Resident Members of the Advisory Committee on Budgetary and Financial Matters are kindly invited to grant retrospective approval to cover the over and unauthorized expenditure by the General Secretariat and its Regional and Sub-Regional offices and the Bureau of the Commission of Mediation, Conciliation and Arbitration during the financial year 1969/1970 which amounted to a total of US \$ 232,580.81.

ORGANIZATION OF AFRICAN UNITY

GENERAL SECRETARIAT

ADDIS-ABABA

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

All figures in US dollars

A/C Code	Account Title	Appropriations 1969/1970	Accumulated Expenditure	Over- Expenditure
200	Travel on Initial Recruitment	12.000.00	16.824.63	4.824.63
201	Travel on Home Leave and Separation	30.000.00	61.056.36	31.056.36
202	Travel on Transfer	5.000.00	6.986.70	1.986.70
203	Installation Allowance	8.000.00	11.031.52	3.031.52
204	Dependency Allowance	15.000.00	26.337.49	11.337.49
205	Housing Allowance	47.000.00	69.798.80	22.798.80
300	Travel of Staff on Official Duty	4.500.00	4.833.29	333.29
401	Maintenance of Vehicles	5.000.00	7.977.30	2.977.30
403	Maintenance of Premises	2.000.00	3.066.48	1.066.48
406	Insurance of Vehicles, Equipment, etc..	2.200.00	3.245.60	1.045.60
500	Cables	12.000.00	27.807.75	15.807.75
501	Telephone	8.500.00	12.276.02	3.776.02
502	Postage	14.000.00	20.680.05	6.680.05
503	Pouches	100.00	538.52	438.52
600	Stationery and Office Supplies	25.000.00	41.763.77	16.763.77
603	Hospitality	5.000.00	6.233.36	1.233.36
606	Subscription to News papers & periodicals	3.000.00	3.232.71	232.71
607	Other Supplies and Services	4.000.00	4.571.86	571.86
706	Press and Information Equipment	1.000.00	1.226.64	226.64
800	Assembly of Heads of State and Government	99.638.00	117.584.19	17.946.19
1001	Implementation of Resolutions	40.800.00	41.577.50	777.50
TOTAL		343.738.00	488.650.54	144.912.54

ORGANIZATION OF AFRICAN UNITY

GENERAL SECRETARIAT

(1) Code 200-205 - Common Staff Costs

Appropriations	117.000.00
Accumulated Expenditure	192.035.50
Over Expenditure	(75.035.90)

Originally, provision under these codes for 1969/1970 was estimated for the recruitment of up to 12 Statutory Staff Members and it was anticipated that 24 others would be due for home leave and separation. However, 14 Statutory Staff Members were recruited during the period, 2 were transferred from the Headquarters to Lagos and Dar-Es-Salaam while one was transferred from Lagos Office to the Headquarters. Similarly, more than the anticipated 24 Staff Members took their home leave, while 7 others left the service of the Organization. Since the General Secretariat could not deny its newly employed staff nor those on transfer or those leaving the service of the Organization, any of the entitlements provided for in the Staff Rules and Regulations, and since it was impossible to cover such costs within the inadequate appropriations allocated for these items, the General Secretariat was compelled to incur over expenditure to the tune of US \$ 75.035.90 under these codes.

(2) Code 203 - Travel of Staff on Official Duty

Appropriations	4.500.00
Accumulated Expenditure	4.833.29
Over Expenditure	(333.29)

The small over expenditure was due to under-estimation on the calculation of cost of air tickets for official missions of both the Chief Finance Officer and Chief Librarian during the year under review.

(3) Code 401 - Maintenance and Running Costs of Vehicles

Appropriations	5.000.00
Accumulated Expenditure	7.977.30
Over Expenditure	(2.977.30)

The official cars were bought in 1966 and owing to the long mileage recorded as a result of daily use, the maintenance cost became very high. Hence the over expenditure on this vote.

(4) Code 403 - Maintenance of Buildings

Appropriations	2.000.00
Accumulated Expenditure	3.066.48
Over Expenditure	(1.066.48)

The over expenditure on this vote was due to heavy repairs carried out on the cracked walls, leaking roof and general renovation during the last rainy season.

(5) Code 406 - Insurance of Vehicles, Equipments, etc.

Appropriations	2.200.00
Accumulated Expenditure	3.245.60
Over Expenditure	(1.045.60)

The additional representational car bought for the use of the Administrative Secretary General during this financial year rendered this vote inadequate.

(6) 500-503 - Communications

Appropriations	34.600.00
Accumulated Expenditure	61.302.34
Over Expenditure	(26.702.34)

Considering the steady growth in the activities and expansion of the General Secretariat, the appropriations for this vote became inadequate.

(7) Code 600 - Stationery and Office Supplies

Appropriations	25.000.00
Accumulated Expenditure	41.763.77
Over Expenditure	(16.763.77)

The over expenditure on this vote was due to additional conferences held during this financial year. These have necessitated an increase in the consumption of stationeries and office supplies.

(8) Code 603 - Hospitality

Appropriations	5.000.00
Accumulated Expenditure	6.233.36
Over Expenditure	(1.233.36)

The over expenditure was due to under-estimation for the celebration of O.A.U. Day, May 25, 1970.

(9) Code 606 - Subscription to Newspapers and Periodicals

Appropriations	3.000.00
Accumulated Expenditure	3.232.71
Over expenditure	(232.71)

The over expenditure on this vote was due to subscription to several newspapers & periodicals in order to provide the General Secretariat with adequate information on happenings in the world in general and Africa in particular

(10) Code 607 - Other Supplies and Services

Appropriations	4.000.00
Accumulated Expenditure	4.571.86
Over Expenditure	(571.86)

The over expenditure on this vote was due to increased cost of providing uniforms for the security guards, Drivers, Messengers, cleaners and gardeners.

(11) Code 706 - Press and Information Equipment

Appropriations	1.000.00
Accumulated Expenditure	1.226.64
Over Expenditure	(226.64)

The slight increase in price of the embossing and addressograph machines bought for the Information Section was responsible for the over expenditure on this vote.

(12) Code 800 - Assembly of Heads of State and Government

Appropriations	99.638.00
Accumulated Expenditure	117.584.19
Over Expenditure	(17.946.19)

The over expenditure on this vote was due to increase in the rate of salaries paid to the Technical Staff. The budget appropriations having been based on the old rates.

(13) Code 1001 - Implementation of Resolutions

Appropriations	40.800.00
Accumulated Expenditure	41.577.50
Over Expenditure	(777.50)

The Cultural Affairs Officer had to make additional preparatory trip to Algiers for the All-African Cultural Festival. The trip was not envisaged and was therefore, not provided for in the appropriation of 1969/1970.

ORGANIZATION OF AFRICAN UNITY
SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION

LAGOS

STATEMENT OF OVER AND UNAUTHORISED EXPENDITURE ON 1969-1970 BUDGET

All figures in US Dollars

A/C Code	Account Title	Appropriation 1969/1970	Accumulated Expenditure	Over Expenditure
100	Established Posts	60.395.00	63.453.64	3.058.64
203	Installation Allowance	-	1.228.50	1.228.50
204	Dependency Allowance	3.150.00	3.412.45	262.45
207	OAU Insurance Scheme	-	770.00	770.00
209	Gratuity	-	1.532.50	1.532.50
304	Travel on Official Duty	10.275.00	13.778.37	3.503.37
401	Maintenance of Vehicles	2.800.00	4.960.78	2.160.78
403	Maintenance of Premises	6.500.00	7.270.18	770.18
404	Utilities (Electricity and Water)	1.200.00	1.332.74	132.74
500	Cables	2.000.00	3.117.76	1.117.76
501	Telephone Services	1.000.00	1.484.75	484.75
603	Hospitality	500.00	771.25	271.25
607	Office Supplies and Services	280.00	295.15	15.15
703	Office Equipment	-	161.00	161.00
800	Conferences and Meetings	15.000.00	15.454.73	454.73
		103.100.00	119.023.80	15.923.80

ORGANIZATION OF AFRICAN UNITY
SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION

LAGOS

OVER EXPENDITURE - 1st JUNE, 1969 - 31st MAY, 1970

(1) Code 100 - Established Posts

Appropriation 1969-1970	60.395.00
Accumulated Expenditure	63.453.64
Over Expenditure	(3.058.64)

Originally, provision under Code 100 was estimated for one Assistant Executive Secretary only. The over expenditure, therefore, is due to the additional recruitment of the second Assistant Executive Secretary.

(2) Code 203 - Installation Allowance

Appropriation 1969-1970	-
Accumulated Expenditure	1.228.50
Over Expenditure	(1.228.50)

The reason for this over expenditure is that no provision was made in the 1969-1970 budget, and the Second Assistant Executive Secretary, his family and the Accountant transferred from Addis-Ababa were paid installation allowance.

(3) Code 204 - Dependency Allowance

Appropriation	3.150.00
Accumulated Expenditure	3.412.45
Over Expenditure	(262.45)

Over Expenditure of Code 204 is due to the recruitment of the Second Assistant Executive Secretary who has three children as well as the Accountant transferred from Addis-Ababa who also has the same number of children.

(4) Code 207 - OAU Insurance Scheme

Appropriation	-
Accumulated Expenditure	770.00
Over Expenditure	(770.00)

The reason for this over expenditure is that originally, no provision was made in the 1969-1970 budget.

(5) Code 209 - Gratuity

Appropriation	1.532.50
Accumulated Expenditure	(1.532.50)

Originally, no provision was made under Code 209 and the Accountant transferred from Addis-Ababa is holding a contract appointment which entitles him to a gratuity of 25% of his annual salary.

(6) Code 304 - Travel on official duty

Appropriation	10.275.00
Accumulated Expenditure	13.778.37
Over Expenditure	(3.503.37)

Due to the increase in the activities of the S.T.R.C. Secretariat, the Staff had to travel extensively. And this over expenditure can not be avoided.

(7) Code 401 - Maintenance of Vehicles

Appropriation	2.800.00
Accumulated Expenditure	4.960.78
Over Expenditure	(2.160.78)

The over expenditure is due to the inadequate provision in the budget to cover the unforeseen usage of Vehicles.

(8) Code 403 - Maintenance of Premises

Appropriation	6.500.00
Accumulated Expenditure	7.270.18
Over Expenditure	(770.18)

The over expenditure on maintenance of premises is due to renovation work done to some of our premises.

(9) Code 404 - Utilities (Electricity and Water)

Appropriation	1.200.00
Accumulated Expenditure	1.332.74
Over Expenditure	(132.74)

Over expenditure of Code 404 is due to the increase of tariff rate.

(10) Code 500 - Cables

Appropriation	2.000.00
Accumulated Expenditure	3.117.76
Over expenditure	(1.117.76)

The over expenditure in communications is due to increase in activities of S.T.R.C. Secretariat and therefore unavoidable.

(11) Code 501 - Telephone Service

Appropriation	1.000.00
Accumulated Expenditure	1.484.75
Over expenditure	(484.75)

The over expenditure under Code 501 is due to original under-estimation of the provision.

(12) Code 603 - Hospitality

Appropriation	500.00
Accumulated Expenditure	771.25
Over Expenditure	(271.25)

The reason for over expenditure on this item is that originally, in the preparation of the 1969-1970 budget, no provision was made for the OAU Day celebration.

(13) Code 607 - Office Supplies and Services

Appropriation	280.00
Accumulated Expenditure	295.15
Over expenditure	(15.15)

The over expenditure was unavoidable due to inadequate estimate provided for in the 1969-1970 budget.

(14) Code 703 - Office Equipment

Appropriation	-
Accumulated Expenditure	161.00
Over expenditure	(161.00)

Due to the increase in the activities of the S.T.R.C. Secretariat as a result of which an additional typist was employed, it became necessary to purchase an additional typewriter.

(15) Code 800 - Conferences and Meetings

Appropriation	15.000.00
Accumulated Expenditure	15.454.73
Over Expenditure	(454.73)

The over expenditure was unavoidable due to the increase in the activities of this Secretariat, and in fact, the ~~estimate provided~~ for, in the 1969-1970 budget was inadequate.

ORGANIZATION OF AFRICAN UNITY

INTER-AFRICAN PHYTO-SANITARY COMMISSION

YAOUNDE

All figures in US Dollars

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

A/C Code	Account Title	Appropriations 1969/1970	Accumulated Expenditure	Over- Expenditure
100	Established Posts	24.930.00	25.659.10	729.10
201	Travel on Home Leave	-	137.54	137.54
204	Dependency Allowance	2.050.00	2.840.57	790.57
209	Gratuity on Completion of Services	-	2.232.50	2.232.50
306	Travel of staff on official duty	2.000.00	3.773.03	1.773.03
401	Maintenance of Vehicles	500.00	728.89	228.89
500/504	Communications	1.000.00	1.515.07	515.07
600	Stationery & Office Supplies	750.00	807.44	57.44
702	Furniture and Fixtures	-	109.31	109.31
703	Office Equipment	1.000.00	1.114.51	114.51
TOTAL		32.230.00	38.917.96	6.687.96

ORGANIZATION OF AFRICAN UNITY
SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION
(I.A.P.S.C. Office)

YAOUNDE

OVER EXPENDITURE - 1st JUNE, 1969 - 31st MAY, 1970

(1) Code 100 - Established Posts

Appropriation	24.930.00
Accumulated Expenditure	25.659.10
Over Expenditure	(729.10)

Due to increase in the activities of IAPSC, it became necessary to employ a bilingual secretary. Hence the over expenditure under this code.

(2) Code 201 - Travel on Home Leave

Appropriation	-
Accumulated Expenditure	137.54
Over Expenditure	(137.54)

Originally, no provision was provided for, in the 1969/1970 budget and 4 of the Staff were due for leave and according to Government decree, the OAU should pay their transport grants. Hence the over expenditure.

(3) Code 204 - Dependency Allowance

Appropriation	2.050.00
Accumulated Expenditure	2.840.57
Over Expenditure	(790.57)

No provision was provided for, in the budget 1969/1970 for local staff. And early June, 1969, the Government issued a decree authorizing payment of dependency allowance to local staff. For this reason, it was impossible to escape over expenditure.

(4) Code 209 - Gratuity on Completion of Service

Appropriation	-
Accumulated Expenditure	2.232.50
Over Expenditure	(2.232.50)

No provision was set aside under this code. In fact, the Scientific Secretary was holding a contract appointment and now entitled to a gratuity of 25% of his annual salary. Hence, the over-expenditure under this code.

(5) Code 306 -- Travel on Official Duty

Appropriation	2.000.00
Accumulated Expenditure	3.773.03
Over Expenditure	(1.773.03)

Due to increase in the activities of the I.A.P.S.C., the Professional Staff had to travel extensively. Hence, the over expenditure.

(6) Code 401 -- Maintenance of Vehicles

Appropriation	500.00
Accumulated Expenditure	728.89
Over Expenditure	(228.89)

Over expenditure under this code is due to increased activities in the functions of the I.A.P.S.C. Originally, provision under this code was inadequate.

(7) Code 500/504 -- Communications

Appropriation	1.000.00
Accumulated Expenditure	1.515.07
Over Expenditure	(515.07)

Over Expenditure under this code is due to increased activities in the functions of the I.A.P.S.C. Originally, provision under this code was inadequate.

(8) Code 600 -- Stationery and Office Supplies

Appropriation	750.00
Accumulated Expenditure	807.44
Over Expenditure	(57.44)

In fact, the activities of the bureau have greatly increased, and the utilisation of more stationery and office supplies became necessary. Hence, the over expenditure.

(9) Code 702 - Furniture and Fixtures

Appropriation	-
Accumulated Expenditure	109.31
Over Expenditure	(109.31)

Originally, no provision was provided for in the budget to furnish the office of the Assistant Scientific Secretary. In reality, it was necessary to equip his office. An over expenditure under this code is unavoidable.

(10) Code 703 - Office Equipment

Appropriation	1.000.00
Accumulated Expenditure	1.114.51
Over Expenditure	(114.51)

Due to increase in the activities of IAPSC, as you may read under Code 100, a Bilingual Secretary was employed and it was necessary to equip her office with a typewriter, cabinet, etc.. Hence, the over expenditure under this code.

ORGANIZATION OF AFRICAN UNITY
INTER-AFRICAN BUREAU FOR ANIMAL HEALTH
MUGUGA

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

All figures in US Dollars

A/C CODE	Account Title	Appropriations 1969/1970	Accumulated Expenditure	Over- Expenditure
307	Travel of Staff on Official Duty	3.700.00	8.877.36	5.177.36
401	Maintenance of Vehicles	500.00	576.36	76.36
403	Maintenance of Premises	500.00	578.19	78.19
404	Utilities (Electricity and Water)	250.00	277.07	27.07
405	Insurance of Vehicles, Equipment etc..	300.00	376.73	76.73
500/504	Communications	900.00	1.335.95	435.95
600	Stationery and Office Supplies	1.000.00	1.020.51	20.51
601	Translation and additional	1.000.00	1.150.66	150.66
703	Office Equipment	1.000.00	1.059.78	59.78
800	Conferences and Meetings	1.400.00	1.598.54	198.54
TOTAL		10.550.00	16.851.15	6.301.15

ORGANIZATION OF AFRICAN UNITY
SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION
(I.B.A.H. Office)

MUGUGA

OVER EXPENDITURE - 1st JUNE, 1969 - 31st MAY, 1970

(1) Code 307 - Travel on Official Duty

Appropriation	3.700.00
Accumulated Expenditure	8.877.36
Over Expenditure	(5.177.36)

Due to the increase in the activities of IBAH and to follow up the functioning of "Conservatory Measures" in most parts of Africa, the Professional Staff had to travel extensively. Hence, the over expenditure under this code.

(2) Code 401 - Maintenance of Vehicles

Appropriation	500.00
Accumulated Expenditure	576.36
Over Expenditure	(76.36)

Over expenditure under this code is due to increased activities in the functions of the Bureau.

(3) Code 403 - Maintenance of Premises

Appropriation	500.00
Accumulated Expenditure	578.19
Over Expenditure	(78.19)

Renovation work on the premises was started in May, 1969, and has just been completed. The provision for, in the budget 1969/1970 was under estimated.

(4) Code 404 - Utilities (Electricity and Water)

Appropriation	250.00
Accumulated Expenditure	277.07
Over Expenditure	(27.07)

Over Expenditure under this code is due to increase in tariff rate.

(5) Code 405 - Insurance of Vehicles, Equipments etc...

Appropriation	300.00
Accumulated Expenditure	376.73
Over-Expenditure	(76.73)

The original provision under this code was inadequate, hence this small over-expenditure.

(6) Code 500/504 - Cables, Telephone, Postage, Pouches, Freight

Appropriation	900.00
Accumulated Expenditure	1.335.95
Over Expenditure	(435.95)

It is evident that the activities of this Bureau have increased and for this reason communication is bound to increase.

(7) Code 600 - Stationery and Office Supplies

Appropriation	1.000.00
Accumulated Expenditure	1.020.51
Over Expenditure	(20.51)

As afore-mentioned, activities of this Bureau have greatly increased and we, therefore, need more stationery and office supplies.

(8) Code 609 - Translation & Additional Secretarial Services

Appropriation	1.000.00
Accumulated Expenditure	1.150.66
Over Expenditure	(150.66)

The over expenditure under this code is unavoidable. This Bureau urgently needs services of a translator.

(9) Code 703 - Office Equipment

Appropriation	1.000.00
Accumulated Expenditure	1.059.78
Over Expenditure	(59.78)

Due to the normal expansion and increase in the activities of this office, it was necessary to purchase an additional typewriter, the pro-forma invoice of which was under-estimated. Hence, the small over expenditure.

(10) Code 800 - Conferences and Meetings

Appropriation	1,400.00
Accumulated Expenditure	1,598.54
Over Expenditure	(198.54)

Due to the prolongation of the meeting, the professional staff assisting at the meeting had to stay on till the date of close. Hence the over expenditure.

ORGANIZATION OF AFRICAN UNITY
INTER-AFRICAN BUREAU FOR SOILS
BANGUI

All figures in US dollars

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

A/C Code	Account Title	Appropriations 1969/70	Accumulated Expenditure	Over- Expenditure
201	Travel on Home Leave	1.320.00	1.638.92	318.92
203	Installation Allowance	"	273.00	273.00
209	Gratuity on Completion of Services	"	3.380.25	3.380.25
308	Travel of Staff on Official Duty	1.000.00	3.949.49	2.949.49
401	Maintenance of Vehicles	300.00	721.32	421.32
404	Utilities (Electricity and Water)	600.00	910.29	310.29
702	Furniture and Fixtures	500.00	597.77	97.77
703	Office Equipment	1.000.00	1.188.04	188.04
TOTAL		4.720.00	12.659.08	7.939.08

ORGANIZATION OF AFRICAN UNITY
SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION
(B.I.S. Office)

BANGUI

OVER EXPENDITURE - 1st JUNE, 1969 - 31st MAY, 1970

(1) Code 201 - Travel on Home Leave

Appropriation	1.320.00
Accumulated Expenditure	1.638.92
Over Expenditure	(318.92)

Over expenditure of Code 201 is due to the expiration of the Director's contract and the retrenchment of staff.

(2) Code 203 - Installation Allowance

Appropriation	-
Accumulated Expenditure	273.00
Over Expenditure	(273.00)

The reason for the over expenditure under this Code 203 is that no provision was made in the 1969-1970 budget, but due to recruitment of staff during a recruitment drive the over expenditure became unavoidable.

(3) Code 209 - Gratuity on Completion of Service

Appropriation	-
Accumulated Expenditure	3.380.25
Over expenditure	(3.380.25)

Originally, no provision was made under Code 209, and the Director who is holding a contract appointment had to be paid his gratuity of one and half years at the end of contract, hence the over expenditure.

(4) Code 308 - Travel of Staff on Official Duty -

Appropriation	1.000.00
Accumulated Expenditure	3.949.49
Over Expenditure	(2.949.49)

The over expenditure is due to the inadequate provision in the budget to cover the unforeseen activities of the Bureau as the Director made several tours on consultations.

(5) Code 401 - Maintenance of Vehicles

Appropriation	300.00
Accumulated Expenditure	721.32
Over Expenditure	(421.32)

The over expenditure is due to unexpected major repairs carried out on vehicles (3 years of usage)

(6) Code 404 - Utilities (Electricity and Water)

Appropriation	500.00
Accumulated Expenditure	597.77
Over Expenditure	(97.77)

The over expenditure under Code 702 is due to the cost of buying a carpet to cover the Director's office floor.

(7) Code 703 - Office Equipment

Appropriation	1.000.00
Accumulated Expenditure	1.188.04
Over Expenditure	(188.04)

Over expenditure under this code was due to the cost of buying one photocopying machine to replace the old one which became completely useless.



ORGANIZATION OF AFRICAN UNITY

PUBLICATIONS OFFICE

NIAMEY

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

All figures in US dollars

A/C Code	Account Title	Appropriations 1969/70	Accumulated Expenditure	Over Expenditure
403	Maintenance of Premises	200.00	254.90	54.90
404	Utilities (Electricity and Water)	500.00	849.62	349.62
703	Office Equipment	500.00	645.12	145.12
TOTAL		1.200.00	1.749.64	549.64

ORGANIZATION OF AFRICAN UNITY
SCIENTIFIC, TECHNICAL AND RESEARCH COMMISSION
(Publications Office)

NIAMEY

OVER EXPENDITURE - 1st JUNE, 1969 - 31st MAY, 1970

(1) Code 403 - Maintenance of Premises

Appropriation	200.00
Accumulated Expenditure	254.90
Over Expenditure	(54.90)

Originally, no provision was made to cover the share of common expenses with the U.N.E.C.A. Over expenditure, therefore, is due to implementation of the above.

(2) Code 404 - Utilities (Electricity and Water)

Appropriation	500.00
Accumulated Expenditure	849.62
Over Expenditure	(349.62)

Over expenditure explanation given against Code 403 applies to Code 404.

(3) Code 703 - Office Equipment

Appropriation	500.00
Accumulated Expenditure	645.12
Over Expenditure	(145.12)

Over Expenditure of Code 703 is due to under-estimation of the cost of book shelves constructed for storage of publications.

ORGANIZATION OF AFRICAN UNITY
CO-ORDINATING COMMITTEE FOR THE LIBERATION OF AFRICA

DAR-ES-SALAAM

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

All figures in US Dollars

A/C Code	Account Title	Appropriations 1969/70	Accumulated Expenditure	Over- Expenditure
100	Established Posts	84.572.00	84.835.79	263.79
200	Travel on Initial Recruitment	700.00	1.929.47	1.229.47
201	Travel on Home Leave & Separation	3.000.00	7.035.23	4.035.23
203	Installation Allowance	700.00	1.087.18	387.18
208	OAU Medical Scheme	600.00	2.906.85	2.306.85
209	Gratuity on Completion of Service	1.500.00	8.836.23	7.336.23
401	Maintenance of Vehicles	1.500.00	2.803.77	1.303.77
404	Utilities (Electricity and Water)	1.140.00	1.636.39	496.39
50/502	Communications	2.080.00	3.523.69	1.443.69
705	Telecommunication Equipment	-	202.84	202.84
TOTAL		95.792.00	114.797.44	19.005.44

ORGANIZATION OF AFRICAN UNITY
CO-ORDINATING COMMITTEE FOR THE LIBERATION OF AFRICA
DAR-ES-SALAAM

OVER AND UNAUTHORIZED EXPENDITURE - 1st JUNE, 1969 to 31st MAY, 1970

All figures in US dollars

(1) Code 100 - Established Posts

Appropriations	84.572.00
Accumulated Expenditure	84.835.79
Over Expenditure	(263.79)

The over expenditure is due to the unexpected recruitment of an Assistant Executive Secretary.

(2) Code 200 - Travel on Initial Recruitment

Appropriations	700.00
Accumulated Expenditure	1.929.47
Over Expenditure	(1.229.47)

Originally, provision under this code was a token sum. The over expenditure was due to the recruitment of one Secretary and one Translator which had not been envisaged for this period.

(3) Code 201 - Travel on Home Leave and Separation

Appropriations	3.000.00
Accumulated Expenditure	7.035.23
Over Expenditure	(4.035.23)

The over expenditure on this Code was due mainly to transportation of an Assistant Executive Secretary and his family who travelled home on abrupt separation of services.

(4) Code 203 - Installation Allowance

Appropriations	700.00
Accumulated Expenditure	1.087.18
Over Expenditure	(387.18)

The over expenditure on this Code was caused by the unexpected recruitment of an Assistant Executive Secretary, a Translator and transfer of another Translator from the General Secretariat.

(5) Code 208 - O.A.U. Medical Scheme

Appropriations	600.00
Accumulated Expenditure	2.906.85
Over Expenditure	(2.306.85)

The Over Expenditure on this code was due mainly to increase in the number of staff and their dependents.

(6) Code 209 - Gratuity on Completion of Service

Appropriations	1.500.00
Accumulated Expenditure	8.836.23
Over Expenditure	(7.336.23)

Originally, provision under this Code was estimated for only one Translator on a one-year Contract. The over expenditure, therefore, was in respect of gratuity paid to the Assistant Executive Secretary who was suddenly recalled by his Government. This expenditure was subsequently approved by the Advisory Committee and included in the Pension vote of the General Secretariat.

(7) Code 401 - Maintenance of Vehicles

Appropriations	1.500.00
Accumulated Expenditure	2.803.77
Over Expenditure	(1.303.77)

The over expenditure on this code was due to the fact that the vehicles at the Secretariat had become old, and therefore, maintenance cost became very high. Steps are being taken to trade in some of the old vehicles for new ones.

(8) Code 404 - Utilities (Electricity and Water)

Appropriations	1.140.00
Accumulated Expenditure	1.636.39
Over Expenditure	(496.39)

The over-expenditure on this code was due to the increase of tariff rate.

(9) Code 500/502 - Communications

Appropriations	2 080.00
Accumulated Expenditure	3.523.69
Over Expenditure	(1.443.69)

The over expenditure on this code was mainly because of the establishment of Telex Service between the Executive Secretariat in Dar-Es Salaam and the General Secretariat in Addis-Ababa. Also because of the increase in the volume of communication between the Executive Secretariat, the General Secretariat and Member States of the Liberation Committee.

(10) Code 705 - Telecommunication Equipment

Appropriations	-
Accumulated Expenditure	202.84
Over Expenditure	(202.84)

The over expenditure on this Code was due to installation of Telex Machine and therefore unavoidable.

ORGANIZATION OF AFRICAN UNITY
NEW-YORK OFFICE

STATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGET

All figures in US Dollars

A/C Code	Account Title	Appropriations 1969/1970	Accumulated Expenditure	Over- Expenditure
100	Established Posts	25.430.00	25.680.98	250.98
	Special allowance	5.508.00	6.266.00	758.00
203	Installation allowance	-	1.417.50	1.417.50
209	Gratuity on Completion of Services	-	400.00	400.00
300	Travel of Staff on Official Duty	-	1.651.00	1.651.00
401	Maintenance of Vehicles	1.000.00	4.740.34	3.740.34
500/504	Communications	3.000.00	6.644.71	3.644.71
600	Stationery & Office Supplies	1.000.00	1.566.93	556.93
606	Subscription to News-Papers & Periodicals	200.00	519.31	319.31
608	Printing of Documents	-	3.500.00	3.500.00
702	Furniture and Fixtures	-	25.00	25.00
703	Office Equipment	500.00	1.479.25	979.25
TOTAL		36.638.00	53.891.02	17.243.02

ORGANIZATION OF AFRICAN UNITY
SECRETARIAT OF THE AFRICAN GROUP AT THE UNITED NATIONS
NEW YORK

OVER EXPENDITURE -- 1st JUNE, 1969 -- 31st MAY, 1970

(1) Code 100 -- Established Posts

Appropriation	25.430.00
Accumulated Expenditure	25.680.98
Over Expenditure	(250.98)

Code 100 -- Special Allowance

Appropriation	5.508.00
Accumulated Expenditure	6.266.00
Over Expenditure	(758.00)

The over expenditure is due to the arrival of the Assistant Executive Secretary. No sum was provided for these codes in the 1969/1970 Budget.

(2) Code 203 -- Installation Allowance

Appropriation	-
Accumulated Expenditure	1.417.50
Over Expenditure	(1.417.50)

Three weeks installation allowance was paid to the Assistant Executive Secretary in accordance with a letter from the Head of Administration. No sum was set aside for this code in the 1969/1970 Budget.

(3) Code 209 -- Gratuity on completion of service

Appropriation	--
Accumulated Expenditure	400.00
Over Expenditure	(400.00)

The over expenditure is due to payment of gratuity paid

to the Driver/Messenger whose appointment was terminated.
No provision was made for this Code in the 1969/1970 budget.

(4) Code 300 - Travel of staff on official duty

Appropriation	-
Accumulated Expenditure	1.651.00
Over-Expenditure	(1.651.00)

The over expenditure on this item was due to the following reasons :

- (a) Travelling and per diem for the Assembly of Heads of State and Government (Mr. Thiam)
- (b) Travel made with Secretary-General 's authorization. No sum was allocated for this section in the 1969/1970 Budget.

(5) Code 401 - Maintenance & Running Costs of Vehicles

Appropriation	1.000.00
Accumulated Expenditure	4.740.34
Over expenditure	(3.740.34)

The official car was bought at the beginning of 1966 and has been used for 4 1/2 years. All its parts are worn out and it breaks down every day (AC/FIN/113/OAU/69 refers).

(6) Code 500 - Communications

Appropriation	3.000.00
Accumulated Expenditure	6.644.71
Over Expenditure	(3.644.71)

The sum of US \$ 5,000.00 allotted for the financial year 1968/1969 showed an increase of US \$ 778.00 The US \$ 3.000.00 provided for in the 1969/1970 budget is clearly insufficient.

(7) Code 600 - Stationery and Office Supplies

Appropriation	1.000.00
Accumulated Expenditure	1.566.93
Over Expenditure	(566.93)

Insufficient allocation owing to increase in cost of office supplies in New York.

(8) Code 606 - Subscription to News-papers and Periodicals

Appropriation	200.00
Accumulated Expenditure	519.31
Over expenditure	(319.31)

The Executive Secretary had to subscribe to several News-papers (AC FIN/156/OAU/69 refers).

(9) Code 608 - Printing of Documents

Appropriation	-
Accumulated Expenditure	3.500.00
Over-expenditure	(3.500.00)

The over expenditure became necessary owing to the wide circulation of these documents to the United States and Europe and in order to meet the growing needs of diplomatic missions; thus rendering the Executive Secretariat more effective in accordance with Resolution CM/Res.204 (XIII).

(10) Code 702 - Furniture and Fixtures

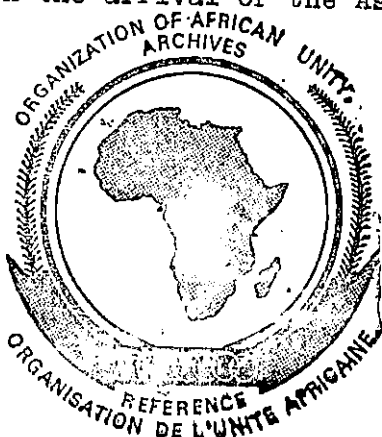
Appropriation	-
Accumulated Expenditure	25.00
Over Expenditure	(25.00)

The over expenditure is due to the arrival of the Assistant Executive Secretary.

(11) Code 703 - Office Equipment

Appropriation	500.00
Accumulated Expenditure	1.479.25
Over Expenditure	(979.25)

The sum provided for in the 1969/70 budget became insufficient with the arrival of the Assistant Executive Secretary.



ORGANIZATION OF AFRICAN UNITYCOMMISSION OF MEDIATION, CONCILIATION AND ARBITRATIONADDIS-ABABASTATEMENT OF UNAUTHORIZED AND OVER-EXPENDITURE ON 1969/1970 BUDGETAll figures in US Dollars

A/C Code	Account Title	Appropriations 1969/1970	Accumulated Expenditure	Over- Expenditure
203	Installation Allowance	-	682.50	682.50
204	Dependency Allowance	1.000.00	1.813.00	813.00
205	Housing Allowance	-	1.504.83	1.504.83
206	OAU Pension Fund	-	1.115.52	1.115.52
207	OAU Insurance and Social Security Scheme	-	1.644.72	1.644.72
208	OAU Medical SPlan	1.036.00	2.375.16	1.321.16
305	Travel of Staff on Official Duty	1.000.00	2.934.22	1.934.22
401	Maintenance of Vehicles	1.000.00	3.479.78	2.479.78
402	Maintenance of Equipment	-	93.60	93.60
404	Utilities	-	100.36	100.36
406	Insurance of Vehicles, Equipment etc..	200.00	716.56	516.56
501	Telephone	500.00	522.15	22.15
502	Postage	-	268.60	268.60
600	Stationery and Office Supplies	500.00	1.551.12	1.051.12
601	Bank Charges and Revenue Stamps	-	401.42	401.42
607	Other Supplies and Services	-	68.64	68.64
TOTAL		5.236.00	19.254.18	14.018.18

1971-02

Request for retrospective approval of over and unauthorized expenditure during the financial year 1969 / 70 as presented to the resident members of the advisory committee on budgetary and financial matters

Organization of African Unity

Organization of African Unity

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