

REPORT OF THE BOARD OF EXTERNAL AUDITORS ON THE
ACCOUNTS OF THE JCINT OAU/FAO/WHO COMMISSION FOR
NUTRITION IN AFRICA - ACCRA FOR THE PERIOD
1st June, 1976 - 31st May 1977

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1. INTRODUCTION

I audited the accounts of the joint OAU/FAO/WHO Commission for nutrition in Africa for the fiscal year 1976/77 in Addis-Ababa. Because the exercise took place far from the headquarters of the office, it was not possible to obtain some explanations which were however necessary for the carrying out of my work.

I had to refer to the Chief Internal Auditor's report to know that the office had dismissed its Accountant for inefficiency and that the accounts have since then been handled by the Niamey Office accountant who visited Accra three times during the fiscal year. This information was necessary for understanding some cases especially the constant payment of salary advances.

It is quite obvious that the absence of an accountant disorganizes the financial operations of an office. We should therefore consider the accounts of the OAU office in Accra as the result of a Special case.

In the course of the auditing, I examined the following books and accounts:

- The Journal of Receipts and Payments (Cash Book).
- Disbursement Vouchers with Supporting documents.
- The Bank Statement
- The Advances Recoverable Accounts.



2. STATE OF THE ACCOUNTS

The accounts as stated by the Niamey Office accountant are clear and well kept.

RECOMMENDATION

We strongly recommend that the post of accountant be filled within the shortest possible time.

3. THE BANK AND CASH BALANCE

As at 1st June, 1976	Ø 6,334.14 =	JS.\$ 5,507.95
As at 31st May, 1977	Ø 1,498.80 =	1,303.30
Add Liquid Assets in Transit		<u>18,282.87</u>
	TOTAL	<u>US.\$19,586.17</u>

4. INCOME

Income of the OAU Accra Office are made up of the General Secretariat's Subvention and Miscellaneous Income.

General Secretariat's Subvention	47,637.00
Subvention received in June	18,282.87
Interests on Car Loan	58.50
	<u>65,978.87</u>
TOTAL	<u>US.\$ 65,978.87</u>

5. EXPENDITURE

The amount voted by the Council of Ministers for the Accra office for the fiscal year 1976/77 was US \$ 70,550.00. Overall total expenditure was US \$ 60,376.34 leaving us with a saving of US \$ 10,173.66.

However we have to note that the Niamey accountant's missions do not appear in the expenditure while it would be logical for the Accra office to bear the expenses and not Niamey. In the same way, the expenses of two missions undertaken by the Director to Addis Ababa were charged to the General Secretariat, more or less as regards the per diem. This situation needs to be explained.

6. OVER-EXPENDITURE

The following codes had over-expenditure up to the of US \$ 10,179.64:

CODE	DESCRIPTION	APPRO- PRIATIONS	OVER EXPENDITURE
203	Installation Allowance	1,500.00	2,448.00
204	Dependency Allowance	1,000.00	145.88
205	Housing Allowance	3,000.00	2,040.00
212	Education Allowance	2,000.00	659.13
213	Post Adjustment Allowance	6,000.00	86.76
401	Maintenance of Vehicles	1,000.00	2,648.57
406	Insurance of Vehicles, Equipment etc.	750.00	372.61
707	Purchase of Vehicles	5,000.00	1,778.69
		TOTAL US \$ <u>20,250.00</u>	<u>10,179.64</u>

7. EXAMINATION OF DISBURSMENT VOUCHERS:

a) During the whole budget year Ordre de Mission (Staff Mission Abroad) were never attached to staff mission abroad advances payment vouchers nor to Travel Allowance Voucher as can be seen from auditing the following supporting documents:

DV/2/6	DV/1/3
DV/3/6	DV/13/3
DV/1/12	DV/2/4
DV/1/1	

b) The following payments were made without any bills nor supporting documents:

DV/3/6	US \$ 1,404.17	Ethiopian Airlines	- Accra
DV/2/7	" 7,070.97	Advance granted to M. Papa Diouf	for the purchase of the official car.
DV/12/8	" 800.00	Reimbursement to M. Papa Diouf for	expenditure incurred in August.
DV/5/5	" 86.96	Reimbursement of M. Papa Diouf's	medical expenditure.

c) Contrary to the Regulations M. Diouf has on two occasions taken advance on his Housing Allowance:

DV/1/7	US \$ 2,160.00	six months Housing Allowance.
DV/12/3	" 1,080.00	five months Housing Allowance.

d) The Regulation is also not adhered to as regards the justification for advances for staff on mission. Instead of the three days after return as stipulated by the Regulation, Monsieur Diouf often waited months and even a whole year to justify his advances as the following Disbursement Vouchers show:

Adj. VI/2 of 28th February, 1977: Justification in February, 1977. advances while going on Mission dated February 1976 (one year) June 1976 (8 months) and of January 1977 (1 month).

Adj.V 11/5 of 31st May, 1977: Justification at the end of May 1977 of two missions undertaken by Driver T. PREMPEH in November 1976 and February 1977 respectively;

Adj. V 12/5 Justification on 31st May, 1977 of two missions undertaken by M. Diouf in January and March, 1977.

e) By DV/5/11 M. Diouf had an advance of US \$1,826.09 for his children's school fees contrary to the Regulation. Besides while by DV/9/5 this advance is being settled the school bill paid by M. Diouf and which is attached to the voucher was only half the amount actually paid by M. Diouf.

Finally, the absence of an accountant has resulted in a certain number of irregularities. It is important to appoint an accountant to this office to enable it function normally.

Addis Ababa 18.10.1977.

Konate Bata Mathias
Republic of Upper Volta.

ORGANIZATION OF AFRICAN UNITY
STATEMENT OF ACTUAL EXPENDITURES AND OUTSTANDING OBLIGATIONS
FOR THE FINANCIAL YEAR 1ST JUNE, 1976 TO 31ST MAY, 1977

ACCOUNT CODE	T I T L E S	ALLOTMENTS	OUTSTANDING OBLIGATION	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION I SALARIES AND WAGES</u>				
100	Established Posts	23,150.00	3,682.29	19,386.75	3,763.25
100 (a)	Devaluation Adjustment	5,000.00	857.05	3,883.44	1,116.56
101	Consultants and Experts Groups	2,000.00	-	-	2,800.00
	<u>TOTAL SECTION I</u>	<u>30,950.00</u>	<u>4,539.34</u>	<u>23,270.19</u>	<u>7,679.81</u>
	<u>SECTION II COMMON STAFF COST</u>				
200	Travel on Initial Recruitment	2,500.00	-	226.09	2,273.91
203	Installation Allowance	1,500.00	275.01	3,948.00	(2,448.00)
204	Dependency Allowance	1,000.00	-	1,145.88	(145.88)
205	Housing Allowance	3,000.00	-	5,040.00	(2,040.00)
206	OAU Pension Fund	2,500.00	-	-	2,500.00
207	OAU Insurance Scheme	1,000.00	-	-	1,000.00
208	OAU Medical Scheme	500.00	165.84	312.70	187.30
212	Education Allowance	2,000.00	391.30	2,659.13	(659.13)
213	Post Adjustment Allowance	6,000.00	1,399.26	6,086.76	(86.76)
	<u>TOTAL SECTION II</u>	<u>20,000.00</u>	<u>2,231.41</u>	<u>19,418.56</u>	<u>581.44</u>
	<u>SECTION III TRAVEL OF STAFF ON OFFICIAL DUTY</u>				
309	Accra Regional Office	5,000.00	-	4,047.00	953.00
	<u>TOTAL SECTION III</u>	<u>5,000.00</u>	<u>-</u>	<u>4,407.00</u>	<u>953.00</u>

ACCOUNT CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATION	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION IV RENTAL AND MAINTENANCE OF EQUIPMENT AND PREMISES</u>				
400	Rental of Premises	2,000.00	-	-	2,000.00
401	Maintenance of Vehicles	1,000.00	288.70	3,648.57	(2,648.57)
402	Maintenance of Equipment	500.00	-	-	500.00
403	Maintenance of Premises	500.00	-	-	500.00
404	Utilities (Electricity and Water)	1,000.00	-	-	1,000.00
405	Insurance of Vehicles, Equipment, etc.	750.00	-	1,122.61	(372.61)
	<u>TOTAL SECTION IV</u>	<u>5,750.00</u>	<u>288.70</u>	<u>4,771.18</u>	<u>978.82</u>
	<u>SECTION V COMMUNICATIONS</u>				
500	Cables)	\$ US	\$ US	-	-
501	Telephone Service)				
502	Postage Charge)	200.00	-	122.81	77.19
503	Pouches)				
504	Freight)				
	<u>TOTAL SECTION V</u>	<u>200.00</u>	<u>-</u>	<u>122.81</u>	<u>77.19</u>

ACCOUNT CODE	TITLES	ALLOTMENTS	OUTSTANDING OBLIGATION	ACCUMULATED TOTAL	UNENCUMBERED BALANCE
	<u>SECTION VI MISCELLANECUS</u> <u>SUPPLIES AND SERVICES</u>	\$ US	\$ US		
600	Stationery and Office Supplies	750.00	-	265.29	484.71
601	Bank Charges and Revenue				
	Stamps	200.00	-	15.66	184.34
605	Library Books and Services	200.00	-	-	200.00
	TOTAL SECTION VI	1,150.00	-	280.95	869.05
	<u>SECTION VII CAPITAL ASSETS</u>				
702	Furniture and Fixtures	2,000.00	1,686.96	1,686.96	313.04
703	Office Equipment	500.00	-	-	500.00
707	Purchase of Means of Transport	5,000.00	-	6,778.69	(1,778.69)
	TOTAL SECTION VII	7,500.00	1,686.96	7,465.65	(965.65)
	GRAND TOTAL	70,550.00	8,746.41	60,376.34	10,173.66

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