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DECISIONS AND RESOLUTIONS OF THE COUNCIL OF MINISTERS

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1. DECISIONS

DECISION C/DEC. 1/11 89 ON THE ADOPTION OF EDUCATION GRANT FOR THE CHILDREN OF LOCALLY RECRUITED STAFF

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

HAVING CONSIDERED the Recommendations of the Administration and Finance Commission;

DECIDES

Article 1

There shall be a maximum education grant of 100 UA per annum as tuition fees for each dependent child, below the age of 21 years, of staff in the G and M categories who is in full attendance at a school, university or similar educational institution up to a maximum of four children.

Article 2

Reimbursement to staff should be made only upon presentation of bills and receipts of payment issued by the relevant educational institution.

Article 3

The Staff Regulations should be reviewed to reflect this provision.

Article 4

This Decision shall enter into force from 1st January 1990 and shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome, this 30th day of November, 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC 2/11/89 ON THE ADOPTION OF ELONGATED SALARY SCALES FOR THE STAFF OF THE COMMUNITY INSTITUTIONS

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the Recommendations of the Administration and Finance Commission;

DECIDES

Article 1

The annexed elongated salary scales for the staff of the Community Institutions is hereby adopted.

Article 2

There shall be only one "D" salary grade with its scale extended to Step 8.

Article 3

This Decision shall be effective from 1st January 1990. No retroactive increment shall be awarded as a result of the adopted elongated salary scales. It shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome this 30th day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST
ECONOMIC COMMUNITY OF WEST AFRICAN STATES

SALARY SCALES AS

Approved by the Council of Ministers

As per Decision No C/DEC.4/11/81 on November 23 - 25, 1981, converted into UA. Taking into account the Council Decision in 1987 at Abuja that staff should not lose by way of drop in salary as a result of expressing salaries in Units of Account.

Barème des salaires tel qu'approuvé par le Conseil des Ministres par Décision No C/DEC.4/11/81 du 23 au 25 Novembre 1981, salaires convertis en U.C. en tenant compte de la décision du Conseil d'Abuja de 1987 stipulant de veiller ce que le personnel ne perde pas du fait de la conversion de leurs salaires en Unités de Compte.

COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST
ECONOMIC COMMUNITY OF WEST AFRICAN STATES

ANNUAL SALARY SCALES (UA)/BAREME DES SALAIRES ANNUELS (UC)
 CATEGORY: STATUTORY APPOINTEES/CATEGORIE: FONCTIONNAIRES STATUTAIRES

<p>1</p> <p>EXECUTIVE SECRETARY SECRETARE EXECUTIF</p>	<p>2</p> <p>MANAGING DIRECTOR OF ECOWAS FUND DIRECTEUR GENERAL DU FONDS DE LA CEDEAO</p>	<p>3</p> <p>DEPUTY EXECUTIVE SECRETARIES DEPUTY MANAGING DIRECTOR OF ECOWAS FUND/ DIRECTEUR GENERAL ADJOINT DU FONDS DE LA CEDEAO FINANCIAL CONTROLLER CONTROLEUR FINANCIER</p>
<p>43 843.73</p>	<p>39 459.36</p>	<p>32 882.80</p>

COMMUNUATE ECONOMIQUE DES ETAS DE L'AFRIQUE DE L'OUEST

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

BAREME DES SALAIRES ANNUELS (US) / ANNUAL SALARY SCALES (UA)

CATEGORIE: PROFESSIONNELLE (D) / CATEGORY : PROFESSIONAL (D)

GRADE	STEPS / ECHELONS							
GRADE	1	2	3	4	5	6	7	8
D - 1	27 174.91	27 871.33	28 567.74	29 264.17	29 966.42	30 715.58	31 480.39	32 260.30

TABLE A/
TABLEAU A

00	11600.50	11854.00	12045.00							
01	14888.34	15265.20	15672.00							
02	18272.20	18721.14	19152.00							
03	21740.00	22251.30	22740.00							
04	25283.00	25821.34	26340.00							
05	28890.00	29451.58	30000.00							

COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE/DE L'OUEST
ECONOMIC COMMUNITY OF WEST AFRICAN STATES

ANNUAL SALARY SCALES (UA) / BAREME DES SALAIRES ANNUELS (UC)
CATEGORY ; PROFESSIONAL (P) / CATEGORIE PROFESSIONNELLE (P)

GRADE	STEPS / ECHELONS									
	1	2	3	4	5	6	7	8	9	10
P - 1	11 671.94	11 931.98	12 300.64	12 661.07	13 022.98	13 412.37	13 812.04	14 225.01	14 647.49	15 085.44
P - 2	14 469.90	14 831.81	15 194.47	15 555.65	15 918.30	16 276.47	16 640.65	17 003.30	17 505.55	18 031.79
P - 3	17 364.47	17 725.65	18 088.30	18 447.24	18 812.13	19 172.56	19 534.48	19 895.65	20 319.25	20 926.79
P - 4	20 860.26	21 222.91	21 707.45	22 064.16	22 428.46	22 788.73	23 152.13	23 513.31	23 877.45	24 299.55
P - 5	24 598.90	24 962.45	25 325.10	25 684.05	26 047.45	26 410.10	26 769.80	27 117.59	27 492.88	27 811.20

TABLE B / TABLEAU B

<p align="center">COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST ECONOMIC COMMUNITY OF WEST AFRICAN STATES</p> <p align="center">ANNUAL SALARY SCALES (UA) BAREME DES SALAIRES ANNUELS (UC)</p> <p align="center">CATEGORY : GENERAL SERVICES G. CATEGORIE : SERVICES GENERAUX - G</p>												
1	2	3	4	5	6	7	8	9	10	11	12	13

STEPS / ECHELONS

GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13
G 1	2975.30	3093.28	3214.29	3330.76	3451.77	3569.76	3688.24	3807.24	3926.73	4046.23	4173.28	4300.57	4430.0
G 2	3717.99	3867.74	4015.98	4164.21	4319.45	4462.20	4610.43	4757.15	4908.42	4056.72	5215.50	5374.57	5536.3
G 3	5949.09	6221.36	6306.07	6484.55	6655.48	6844.05	7020.02	7196.99	7376.99	7555.48	7792.72	8030.40	8272.2
G 4	7435.98	7631.11	7823.21	8017.28	8213.09	8402.54	8596.16	8788.26	8981.81	9166.41	9455.36	9743.76	10037.0
G 5	9368.34	9592.96	9815.42	10039.18	10263.05	10485.40	10706.75	10931.62	11155.49	11377.84	11735.10	12093.02	12457.0
G 6	11600.20	11824.06	12047.93	12267.86	12491.12	12714.99	12937.34	12161.21	13383.56	13456.17	13880.95	14304.31	14734.8

TABLE C/TABLEAU C

**COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST/
ECONOMIC COMMUNITY OF WEST AFRICAN STATES**

ANNUAL SALARY SCALES (UA)/ BAREME DES SALAIRES ANNUELS (UC)
CATEGORY: AUXILLARY STAFF - M/CATEGORIE: PERSONNEL AUXILLAIRE - M

GRADE	STEPS / ECHELONS						
	1	2	3	4	5	6	7
M-1	1 979.54	2 011.23	2 042.90	2 074.56	2 106.24	2 137.91	2 177.50
M-2	2 019.14	2 058.73	2 098.32	2 137.91	2 177.50	2 217.09	2 256.68
M-3	2 074.56	2 129.99	2 185.42	2 240.85	2 296.27	2 351.10	2 407.13
M-4	2 312.11	2 367.54	2 422.97	2 478.40	2 533.82	2 589.25	2 644.68
M-5	2 620.92	2 715.94	2 810.95	2 905.97	3 000.99	3 096.01	3 191.03
M-6	3 191.03	3 317.72	3 444.41	3 571.10	3 697.79	3 824.49	3 951.18
M-7	4 188.65	4 347.02	4 505.38	4 663.75	4 822.11	4 980.47	5 138.84

DECISION C/DEC...3./11/89 ON THE ADOPTION OF THE CONVERSION RATE APPLICABLE TO THE SALARIES OF STAFF OF THE COMMUNITY INSTITUTIONS.

THE COUNCIL OF MINISTERS.

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the need to stabilize exchange rate so as to avoid any loss in income by members of staff of the Community;

MINDFUL of the Recommendation of the Administration and Finance Commission;

DECIDES

Article 1

Salaries of staff of the Community Institutions shall be denominated in UA as the reference currency as hereby annexed.

Article 2

Payment of staff salaries in the Community Institutions shall be effected in CFA francs or in United States dollars.

Article 3

The conversion rate to be used for translating the reference currency into the currency of payment shall be the quarterly average rate supplied by the Financial Controller of the Community.

Article 4

A conversion rate stabilizer of 5% shall be introduced. If the conversion rate of the reference currency appreciates by 5% or more against the currency of payment an upward adjustment shall be applied. If the currency of payment appreciates against the reference currency by the same margin of 5% or more, the conversion rate shall be adjusted downwards to the original level.

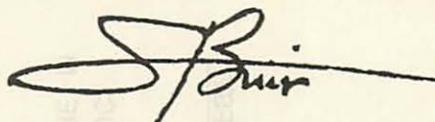
Article 5

A budgetary appropriation shall be provided to hedge against conversion rate fluctuations.

Article 6

This Decision shall take effect from the 1st day of January 1990 and it shall be published in the Official Journal of the Community and the National Gazette of each member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGO
CHAIRMAN

FOR THE COUNCIL

DECISION 4/11/89 ON THE ADOPTION OF THE FINANCIAL REGULATIONS AND MANUAL OF ACCOUNTING PROCEDURE OF THE INSTITUTIONS OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

On the RECOMMENDATION of the Administration and Finance Commission;

DECIDES

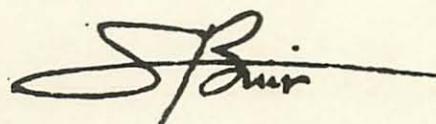
Article 1

The Financial Regulations and Manual of Accounting Procedure of the Institutions of the Economic Community of West African States is hereby adopted as contained in the annex to this Decision.

Article 2

The new Regulations shall take effect from the 1st day of January 1990 and shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGO
CHAIRMAN

FOR THE COUNCIL

**FINANCIAL REGULATIONS AND MANUAL OF ACCOUNTING PROCEDURE
OF THE INSTITUTIONS OF THE ECONOMIC COMMUNITY OF WEST
AFRICAN STATES (ECOWAS)**

In exercise of the powers conferred upon Council by Article 55 of the Treaty of the Economic Community of West African States, the following regulations are hereby established:

Article 001: - INTRODUCTION

These regulations may be cited as Financial Regulations and Manual of Accounting Procedure of the Institutions of the Economic Community of West African States.

Article 002: - APPLICABILITY

These regulations shall govern Financial and Accounting Operations of the Community Institutions

Article 003: - DEFINITIONS

In these Regulations the expression:

1. "Treaty" means the Treaty of the Economic Community of West African States.
2. "Community" means the Economic Community of West African States established by Article 1.1 of the Treaty.
3. "Budget Protocol" means the protocol on contributions from Member States to the budget of the Economic Community of West African States.
4. "Fund Protocol" means the protocol on the Fund for Cooperation, Compensation and Development of the Economic Community of West African States.
5. "Member States" means the Member States of the Community, as defined by Article 1.2 of Treaty.
6. "Council" means the Council of Ministers established by Article 6.1 of the Treaty .
7. "Board of Directors" means the Board of Directors established by Article 25 of the Fund Protocol.
8. "Executive Secretariat" means the Secretariat of the Community as defined by Article 8.1 of the Treaty.
9. "Fund" means the Fund for Cooperation, Compensation and Development established by Article 50 of the Treaty.
10. "Chairman of Council" means the Chairman

of the Council of Ministers.

11. "Chairman of the Board of Directors" means the Chairman of the Board of Directors of the Fund, as stipulated in Article 25.3 of the Fund Protocol Protocol.
12. "Executive Secretary" means the officer referred to in Article 8.2 of the Treaty.
13. "Managing Director" means the Managing Director of the Fund.
14. "Financial Controller" means the officer referred to in Article 8.5 of the Treaty.
15. "External Auditor" means the person referred to in Article 10.1 of the Treaty.
16. "Head of Institution" means the Executive Secretary or the Managing Director of the Fund.
17. "Authorising Officer" means the Head of the Institution or any person designated by him, responsible for preparation and collection of all amounts owed to the Institution, as well as authorising and certification of expenditure.
18. "Accountant" means the officer empowered for and on behalf of the Institution, to effect receipt and expenditure operations, and handle bonds either in cash or securities, which are in his custody.
19. "Director of Finance" means the officer directly under the authority of the authorising officer or his representative, responsible for the preparation of operational, investment and special accounts budgets, the execution of all the duties of the authorising officer (certification or obligation, commitment and authorisation of expenditure) keeping of the administrative accounts of the authorising officer, and the preparation of an administrative statement of account of the Institution, for his purpose.

Article 004: - BUDGET: FUNDAMENTAL PRINCIPLES

1. The annual budget or where applicable the statement of estimated income and expenditure shall be the document in which receipts and expenditure of the Institutions of the Community are stipulated and authorised.
2. It shall be executed according to the financial year system while the financial year covers the period from 1st January to 31st December inclusive, or any other period which Council of

Ministers or Board of Directors may determine as necessary.

3. Receipts taken into account in the budget in the course of the year in which they are accounted for.

Receipts taken into account in the budget in the course of the year shall relate to the accounting year.

4. The funds voted may only be used during the financial year for which they have been authorised.

However, operations for the regularisation of expenditure concerning debts established in the course of the expired financial year shall continue to be settled up to 31 March of the following year. All commitments for the preceding budget which have not been settled shall be cancelled.

The Head of Institution may, however, by decision of the Chairman of Council or of the Board of Directors, taken on the advice of the Financial Controller, carry over available credits to the following financial year, for payment of outstanding debts, or to continue implementation of programmes approved by the Authorities of the Community. The advice of the Financial Controller shall be based on relevant background.

5. Receipts and expenditure shall be balanced out in the budget.
6. The budgets and accounts of the Institutions of the Community shall be established in Units of Account.

The unit of account is equal to the Special Drawing Rights (SDR) of the International Monetary Fund (SDR-IMF).

7. Budget appropriations shall be classified into heads and items.
8. Receipts shall be made up of the total sum of revenue without contraction or compensation between receipts and expenditure.

Certain special receipts may however be directly allocated to certain forms of expenditure.

9. Financial and accounting operations resulting from budget execution are the responsibility

of the authorising officers and accountants. These operations are those involving receipts, expenditure, cash transactions and assets. They shall be carried out through established accounting systems according to established international standards and shall be subject to control by duly mandated authorities.

10. The duties of authorising officer and those of the accountant in the Institutions shall be strictly separated.

Article 005

The draft budget of the Secretariat shall be drawn up by the Executive Secretary in accordance with Article 53 of the Treaty, and based on the Accounting Nomenclature attached as annex 1 shall be forwarded to Member States at least one month before the date scheduled for the budget session accompanied by the following documents:

1. A note of presentation stating the conditions under which the balanced budget was arrived at, as well as explanatory appendices setting out item by item the cost of each service and the new measures justifying proposed modifications, namely funds concerning the creation, cancellation or transformation of posts.
2. A work programme for the year.
3. Adopted audited administrative and management accounts for the financial year.
4. Most recent statement of the finances of the organisation
5. A statement of Member States contributions.
6. Inventory of assets of the Community as reflected in the property accounts.
7. Comparative tables of staff salaries for the past two years and the budget year.

Article 006

The draft operations budget and draft statement of operations of the Fund shall be prepared by the Managing Director, in accordance with Article 28 paragraphs 2 and 8 of the protocol of the Fund and based on the attached Accounting Nomenclature and forwarded to Member States at least one month before the date scheduled for the budget session. They must be accompanied by the following documents:

Draft Operational Budget

1. A note of presentation, stating how the balanced budget was arrived at, as well as explanatory appendices setting out, item by item, the cost of each service and the new measures justifying the proposed modification, namely funds concerning the creation, cancellation and transformation of posts.
2. The audited and management accounts for the previous year.
3. The most recent statement of finances of the Institution as well as a table of current interest rates applicable to placements.
4. Inventory of the assets of the Community as reflected in the property accounts.
5. A Work Programme for the year.
6. A statement of Member States contributions
7. Comparative tables of staff salaries for the past two years and the budget year.

Special Fund Budget Draft

1. Statement of commitments of the Fund.
2. Statement of special accounts as well as the statement of contributions from Member States.

Article 007

The Council of Ministers and the Board of Directors and the management bodies of the specialised institutions shall consider and approve the work programme and the budget of their respective institutions at the annual budget session upon the advice of the Administration and Finance Commission.

1. For the Executive Secretariat, the Council of Ministers shall constitute the supreme authority on budget matters. The Executive Secretary shall for his part, ensure the execution of the adopted budget.
2. For the Funds, the Board of Directors shall be the supreme authority on budget matters. The Managing Director, shall for his part, ensure the execution of the adopted budget.

Article 008

1. If for any reason the budget of the following

financial year is not approved by the Council of Ministers or the Board of Directors before 31 December, the Head of Institution concerned shall be authorised by the Chairman of the Council of Ministers or the Chairman of the Board of Directors, depending on the Institution, to continue to carry out operations in respect of receipts and expenditure on the basis of the last approved budget, and in any event not beyond 31 March of that financial year, deducting where necessary funds voted for non-renewable expenses. However in determining the ceiling of the commitment of certain types of expenditure the implications of renewing already established measures may be taken into account, after pre-audited by the Financial Controller.

2. The amount paid per month and per heading shall not exceed 1/12 of the total amount of funds under this heading in the preceding financial year.
3. Any expenditure made under this provision shall be taken into account when the operational budget is approved.

Article 009

1. Financial administration in each Institution shall be according to the principle of separation of the duties of authorising officers and accountants. Management shall be the responsibility of the Heads of the Institutions who alone shall be competent to commit expenditure, establish debts to be recovered and issue receipt and payment vouchers.
2. Recovery and payment shall be the duty of the accountant.
3. The duties of Authorising Officer, Financial Controller and Accountant shall be separated.
4. Heads of Institutions may however delegate all or part of the management powers conferred on them to expressly designated officers. Decisions on delegation of powers shall be notified to the delegate, the Accountant, the Financial Controller and to the External Auditor.

Article 010 - RECEIPTS

Receipts of the budgets of the Community Institutions shall consist of:

1. Contributions from Member States

2. Proceeds of placements.
3. Income from loans and guarantees
4. Income from services.
5. Proceeds from sales of fixed and movable assets
6. Salary deductions for housing expenses
7. Miscellaneous income
8. Subsidies, grants and legacies
9. Any other resources that the Board or Council may determine.

Article 011 - CONTRIBUTIONS AND RECOVERY

1. After approval of the budget the Head of the Institution shall communicate to Member States the necessary information on contributions due from each Member States.
2. The recovery of any sums due to the Institutions of the Community shall be done by the sending of a demand note by the Authorising Officer.
3. Demand note shall be forwarded by the Authorising Officer to the Financial Controller for his verification. The purpose of the verification by the Financial Controller is to establish the following:
 - a) The accuracy of the appropriation
 - b) The regularity and conformity of the demand note with the provisions applicable to the management of the Institutions of the Community, as well as all measures taken to implement these provisions.
 - c) The application of the principles of good financial management.
4. After endorsement by the Financial Controller, the Accountant, shall take charge of the demand notes which shall be forwarded to him by the Authorising Officer. The accountant shall be responsible for calling for payment of debts to the Institution concerned through notes addressed to Member States or other debtors. In this capacity, he must act with expediency to ensure that the contribu-

tions are paid by the scheduled dates. He shall also safeguard the assets of the Community.

5. Contributions from Member States by virtue of the provisions of Article 2 of the Protocol on contributions to the budget, shall be paid into the budget within the first three months of the financial year which they cover. However, any contribution due to Member States to cover expenses of an exceptional nature as stipulated in Article 4 of the Protocol shall be paid within two months following notification to the Member States by the Chief Executives.
6. In case of the Fund, each Member State shall pay the contributions due on the basis of the formula determined by the Council of Ministers.
7. Contributions due to the Fund capital and the budget of the Executive Secretariat should be paid in convertible currencies as declared by the International Monetary Fund and any other currency which the Council of Ministers may Designate as such.
8. The rates of exchange of currencies of Member States of the Community for purposes of payment of contributions due from them shall be the official rate declared by the International Monetary Fund on the date of payment. Where the currency of a state is floating, the day's average of the buying rate and the selling rate of the Central Bank of the Member State shall be utilised.
9. Whatever the nature of the debt, the accountant must inform the authorising officer and the financial controller if it is not paid within the scheduled time so that necessary action may be taken.

Article 012

1. **CONVERSION OF THE UNIT OF ACCOUNT**
 - a) The exchange rate for currencies used in the payment of contribution shall be the rate applicable on the 1st working day of January of the Financial Year in which such contribution falls due.
 - b) The conversion rate applicable for payment of arrears of contributions by Member States shall be the highest applicable rate between the due date and payment date.
 - c) Member States shall be apprised of the con-

version rates of the units of Account into the currency of payment.

- d) Contributions paid by Member States to cover expenses of an exceptional nature as stipulated in Article 4, paragraph 2 of the Protocol relating to the budget of the Community, and paid within two (2) months of their due date, shall be at the rate communicated by the Executive Secretary.

After this period, however, payments shall be at the rate of Unit of Account as declared by the International Monetary Fund on the date on which they are recorded.

2. RATES APPLICABLE TO THE PREPARATION AND EXECUTION OF THE BUDGETS.

- a) The conversion rate applicable during the preparation of the annual budget of the different Institutions shall be the average of all the rates of the Unit of Account for the first two quarters of the current financial year.

This rate shall be determined and communicated to the Institutions by the financial controller.

- b) Receipts other than contributions shall be converted at average of all rates for the preceeding quarter.
- c) Operational expenses shall also be converted using the average of all rates of the preceeding quarter.
- d) Investment expenditure shall be converted at the rate applicable on the date of the investment.
- e) Capital expenditure shall be converted at the rate applicable on the billing date.
- f) Loans shall be converted using the average rate for the ten (10) working days occurring three (3) days before the date of payment.
- g) Loan disbursements shall be converted at rate applicable on the date of payment.

3. CONVERSION OF CURRENCIES OF PAYMENT INTO UNITS OF ACCOUNT

Amounts due from Member States as contribution to the Fund capital, repayment of the

principal of loans, payment of interest and of commission on loans, shall be converted into Units of Account at the average rate applicable on the due date.

This rate shall be valid for only one quarter. At the beginning of each quarter, the Institutions shall send out statements to the Member States showing their obligations to the Institutions. The statement shall be expressed in units of accounts, and also indicate the convertible currency in which payment should be effected.

Article 013

- 1) After compensation, adjustments on the conversion of the various currencies as against the Units of Account are recorded in the fluctuation reserve account.
- 2) Any gains or losses resulting from the conversion of a currency into another shall be included in the calculation of net revenue.

Article 014

The SDR exchange rates determined by the IMF shall be periodically communicated by the Financial Controller, who shall be responsible for the proper application of these exchange rates.

Article 015

The Head of each Institution shall send at the end of each quarter of the calendar year, a statement of the position of their contributions.

Article 016

The Head of each Institution may, for and on behalf of the Community, and subject to final approval from Council or the Board of Directors:

- 1) accept all gifts, bequeath and other donations to the Community;
- 2) negotiate, receive, include in the budget of the Community Institutions, and manage any form of aid and or financial assistance granted to the Community.

In all instances, the conditions governing the acquisition, management and utilisation of the above-named resources shall receive prior endorsement from the Financial Controller.

Article 017

1. A register shall be kept by the fund to record the contributions of each Member State to the capital of the Fund.
2. Registers shall be kept by the two institutions to record contributions paid by Member States.

Article 018

A register of investments shall be kept by the Fund.

Article 019 - EXPENDITURE

Approval of the budget by the Council of Ministers or the Board of Directors empowers the Head of Institution to *commit, settle, authorise* and *effect payment* of expenditure.

1. **Commitment** - Commitment of expenditure presents two aspects - the legal and the accounting:
 - a) commitment in the legal sense is the act whereby the institution creates or recognises an obligation binding upon itself, and culminating in an expense (signature of a contract, lease, order for supplies, letter of appointment etc.);
 - b) Commitment in accounting terms is the allocation of part of the budget vote for the purpose of effecting expenditure arising from a legal commitment.
- 1.1 Any act whatsoever which constitutes a commitment of expenditure shall be backed by a commitment order signed by the authorising officer, and endorsed by the Financial Controller. The endorsement by the Financial Controller is to ascertain:
 - a) that the expense is charged under the appropriate head;
 - b) availability of funds;
 - c) that the expense is proper and in conformity with the provisions governing the management of the Institution, and further ascertain the implications of the proposed measures for the finances of the Institute. All supporting documents for the commitment shall be made available to the Financial Controller for this purpose.

- 1.2 Accounts shall be kept of commitments and authorisations by the authorising officer and the Financial Controller, each set of accounts to be checked out against the other. These accounts should include the following items:

- a) total credit vote in the original budget;
- b) total credit increases and reductions caused by virements (where applicable);
- c) total amount committed;
- d) total authorised expenditure
- e) credit available after commitment;
- f) credit available after authorisation.

2. **SETTLEMENT OF EXPENDITURE**

Settlement of expenditure is the act whereby the authorising officer;

- a) verifies the authenticity of the Creditor's claim
 - b) determines and verifies the existence and amount of the debt;
 - c) verifies the repayment terms of the debt.
- 2.1 Settlement of any expenditure is subject to submission of supporting documents testifying to the rights of the creditor, and where necessary, to the service provided;
 - 2.2 Barring certain exceptions laid down by the statutory texts, settlement may not be effected prior to the completion of the service required. Down payments and advances may however be made in accordance with regulations.
 - 2.3 The authorising officers shall be held responsible for the certification they deliver; They shall therefore personally examine all supporting documents or ensure that verifications has in effect, been made.

3. **AUTHORISATION OF EXPENDITURE**

- 3.1 Authorisation is the act by which, the authorising officer gives an order to the Accountant instructing him to effect payment of an expenditure.

The authorisation shall be in the form of a payment voucher which shall stipulate the following:-

- a) appropriation;
- b) sum payment in figures and in full in words, including the currency of payment;
- c) name and address of creditor;
- d) mode of payment;
- e) object of expenditure
- f) the payment voucher shall be dated and signed by the authorising officer.

3.2 The payment voucher shall be accompanied by supporting documents in the original, and a document from the authorising officer certifying the accuracy of the sum payable and acknowledging receipt of supplies, orders, or completion of services requested. The payment voucher shall carry a record of the number and dates on the corresponding commitment approval.

3.3 Copies of supporting documents certified true to the originals by the authorising officer, may be accepted in place of the originals in strictly justifiable circumstances.

3.4 In cases where a down payment is to be effected, the first payment shall be accompanied by documents establishing the entitlement of the creditor to the down payment.

3.5 Subsequent payment vouchers shall carry a record of such supporting documents, as well as the reference of the first payment voucher.

3.6 Payment vouchers shall be sent to the Financial Controller for pre-auditing to verify the following:

- a) that the payment voucher has been properly issued;
- b) that the issuance of the payment voucher agrees with the commitment of the expenditure, and that the amount indicated is correct;

- c) that the amount is correctly appropriated;
- d) that the supporting documents conform to the required format;
- e) that the special provisions governing certain expenses have been complied with

3.7 In the event of a rejection by the Financial Controller, Article 31 of these Financial Regulations shall become applicable.

3.8 After pre-audit, the original of the payment voucher shall be sent to the accountant together with the supporting documents.

The Head of each Institution may delegate authority to one or more collaborators to commit, settle and authorise expenditure in the course of certain specific transactions. A specimen signature of the authorising officer and of the delegate shall be deposited with the accountant and the Financial Controller.

4. **PAYMENT:** Payment is the act by which the Institution discharges a debt by the accountant.

Payment can be effected in cash or through a bank account:

- a) The modalities for operating bank accounts shall be determined by the Head of Institution.
- b) Payment can be made in cash for certain types of expenditure through petty cash Imprest System. The modalities for the operation of these accounts be determined by the Head of the Institution.

Article 020

Commitment for expenses other than those relating to staff may not be effected after the 15th December of the year under review. At the end of the year the authorising officer shall have a three-month period within which to issue payment vouchers for proven entitlements and services for the financial year just ending.

Article 021

In the case of the Executive Secretariat any budget surplus established at the end of the financial year

shall be put into a Reserve Account, the utilisation of which shall be decided by the Council of Ministers.

Article 022 - VIREMENTS

Funds voted in the budget of a financial year for each item of expenditure may not in principle be allocated to other items.

However:

1. Virements from one item to another for expenditure under the same budget chapter may be effected upon the decision of the Authorising officer, subject to pre-auditing by the Financial Controller.
2. Virements from one chapter to another may be authorised during the budget year by the decision of the chairman of the Council of Ministers or the Board of Directors after advice by the Financial Controller.
3. The utilisation of the vote under "CONTINGENCY" should be strictly limited to items of expenditure which are not specifically provided for under other budget heads.

Article 023 - PLACEMENT OF FUNDS

The Managing Director shall, with the approval of the Board of Directors, designate the banks within the Community, and the foreign banks in which the funds of the Community may be invested, bearing in mind the need for security, accessibility, and optimum return.

Article 024 - TENDER PROCEDURE

1. Any equipment purchase order, work order, supply and service orders in an amount lower than or equal to UA 7,500 may be authorised by the Head of the Institution concerned.
2. Any equipment purchase order, work order, supply and service orders in an amount higher than UA 7,500 but not exceeding UA 25,000 may be authorised, following a limited tender, by the Head of the Institution upon the recommendation of the Procurement Committee of each Institution.

A Procurement Committee shall be set up in each Institution and composed as follows:

- | | | |
|---|---|-----------|
| a) Director of Administration | - | Chairman |
| b) Director of Finance | - | Member |
| c) Director of Audit | - | Member |
| d) Director of Legal Affairs | - | Member |
| e) A Representative of Professional staff | - | Member |
| f) Head of Administration Division | - | Secretary |

The quorum for meetings of the Procurement Committee shall be four (4) of its members. However, the presence of the Chairman and the Director of the Audit Department shall be necessary.

3. Any equipment purchase, works contract, supply and service contract in an amount higher than UA 250,000 can be concluded only after a public tender and examination of bids by the Tender Committee of each Institution.

The tender committee of each Institution shall comprise:

- | | | |
|--|---|-----------|
| a) The Head of the Institution | - | Chairman |
| b) The Deputies to the Head of Institution | - | Members |
| c) The Financial Controller | - | Member |
| d) The Director of Finance | - | Member |
| e) The Director of Legal Affairs | - | Member |
| f) The Treasurer (Fund) | - | Member |
| g) The Director of Administration | - | Member |
| h) The Head of Administration Division | | Secretary |

The quorum for meetings of the Tender Board shall be five (5) of its members. However, the presence of the Chairman, one of the Deputies of the Head of the Institution and the Financial Controller shall be necessary.

4. Any equipment purchase, works contract, supply and service contract in an amount higher than UA 250,000 can be concluded only

after a public tender and examination of bids by the standing Tender Board of the Community which shall be composed as follows:

- a) The Chairman of the Administration and Finance Commission - Chairman
- b) The Chairman of the appropriate Technical Committee - Vice-Chairman
- c) The Executive Secretary - Member
- d) The Managing Director - Member
- e) The Financial Controller - Member
- f) The Officer responsible for the project concerned - Member
- g) A Representative of the country where the project will be executed; - Member
- h) Representative of each Member State involved in the project - Member
- i) The previous Chairman of the appropriate Technical Committee - Member

The quorum for meetings of the Permanent Tender Committee shall be five (5) of its members. However, the presence of the Chairman or the Vice-Chairman, the Executive Secretary or the Managing Director and the Financial Controller shall be necessary.

Article 025

Written contracts shall specify in detail description of the goods and services, quantity, unit price, conditions of delivery or fulfilment and terms of payment and all other relevant information.

Article 026 - PHYSICAL INVENTORIES

Physical inventories shall be taken of all supplies, equipment or other property of each Institution at such intervals as may be necessary to ensure adequate control over such property.

INTERNAL CONTROL

Article 027

The Financial Controller shall be responsible for

pre-auditing all financial and budgetary transactions in the Executive Secretariat, the Fund and all other subordinate Institutions. He shall be assisted by Internal Auditors who will assume their functions in each Institution of the Community.

Article 028

The Financial Controller shall supervise the implementation of the Financial Regulations and Accounting Procedure and is empowered to prescribe all necessary rules and regulations to facilitate the efficient discharge of his duties, such rules and regulations to be previously approved by the Council of Ministers.

Article 029

The Financial Controller shall make proposals to the Heads of Institutions on the implementation of the provisions in the Financial Regulations necessary for the improvement of the financial and accounts management of the Institution.

Article 030

The Financial Controller may submit reports of his work direct to the Chairman of the Ministerial Council and the Board of Directors of the Fund with copies to the Executive Secretary, the Managing Director of the Fund and the Head of any Institutions that may be affected thereby.

Article 031

The Financial Controller shall pre-audit all expenditure. Where the expenditure is not approved due to the inadequacy or absence of funds, the refusal of the Financial Controller to approve such expenditure shall be final.

However, if the Financial Controller disallows expenditure on the grounds that such expenditure is irregular the Head of the Institution may in writing refer the matter to the Chairman of Council or of the Board of Directors respectively for confirmation or rejection of the Financial Controller's decision. No expenditure may be incurred in such a case until a written decision is obtained from the Chairman of the Council of Ministers or of the Board of Directors.

Article 032

Any Person who incurs an unauthorised expenditure on behalf of any of the Institutions shall be surcharged.

Article 033

The Financial Controller must prepare an annual report on the budget and financial situation of the Community for the attention of the Council of Ministers and the Board of Directors through the Administration and Finance Commission and copies shall be sent to the Executive Secretary and the Managing Director of the Fund. He shall be in attendance at the meetings of the Council of Ministers and the Board of Directors of the Fund.

Article 034

There shall be in each Institution an internal audit department which shall, for administrative purposes, be under the control of each Head of Institution, and operationally responsible to the Financial Controller.

Article 035

The Internal Audit Department shall ensure effective financial and budgetary control over the Institution.

AUDIT OF ACCOUNTS

Article 036

The Head of each Institution shall ensure that proper accounts and records of the income and expenditure of each Institution are kept, and that within three months of the end of each financial year, or such longer period as the Council of Ministers or the Board of Directors may allow in each specific case, a statement of account be prepared for each Institution, in accordance with accepted international practice, and any directives that may be issued by the Council or the Board of Directors and transmitted to the External Auditor.

Article 037

The Statement of Accounts certified by the External Auditor shall be submitted without delay by the Executive Secretary to the Council or by the Managing Director to the Board of Directors within six months from the end of the relevant financial year or within any additional period granted by the Council of Ministers or the Board of Directors in each respective case. Without requiring the approval of the Account Department, the External Auditor shall be entitled to make any observations he may deem necessary on the efficiency of financial methods, the accounting system and internal financial control.

The Explanation on all issues raised in his observations before making any criticisms in his External Auditor's Report to be presented to the Council or the Board of Directors..

Article 038

For purposes of control, the External Auditor and any other person authorised by him shall have access to all books, files, statement and documents relating to these accounts. After examining all the books and documents prepared and forwarded by the Head of each Institution, the External Auditor shall make a certified report to the Executive Secretary, within a period in conformity with the provisions of Article 37 of these Financial Regulations.

Article 039

RESPONSIBILITY OF AUTHORISING OFFICER, FINANCIAL CONTROLLER, ACCOUNTANTS AND IMPRESTS HOLDERS

1. Without prejudice to Article 69 of the Staff Regulations of the Community, any Authorising Officer shall be financially responsible when he endorses the right or issues a recovery order when he commits an item of expenditure or signs a payment voucher without complying with the provisions of these Financial Regulations. This shall also be a recovery order without justification.
2. A Financial Controller shall be financially responsible for his actions in the Exercise of his duties particularly when he vets a case of over-expenditure. He shall also be financially responsible if he omits or delays his approval stamp without justification.
3. An accountant shall be liable to discipline and held financially responsible in the following situation:
 - a) in case of loss or deterioration of funds assets and documents in his keeping if such loss or deterioration is the result of a deliberate fault or of serious negligence on his part:
 - b) under the same conditions, he shall also be responsible for correct execution of orders received by him concerning the utilisation and management of bank accounts and in particular:

- i) when sums recovered or payments effected by him do not tally with the amount recorded on the recovery
 - ii) when he effects payment to parties other than the legal beneficiaries.
4. An imprest holder shall be liable to disciplinary action and may be held financially responsible:
- a) When he cannot justify the payments he effects with the proper documentation;
 - b) When he pays to parties other than the legal beneficiaries.
5. Taking into account their responsibilities, the accountants and the cashiers may be paid an allowance which can be determined according to their level of responsibilities by the Council of Ministers or the Board of Directors.

ACCOUNTING PROCEDURE

Article 040 - ACCOUNTING DOCUMENTS

1. RECORDS

Accounting procedure in the Institutions of the Community follows the double-entry principle. Each operation is recorded by two equal and opposite entries (debit and credit).

2. CLASSIFICATION OF ACCOUNTS

The postings are made according to an Accounting Nomenclature as follows:-

- a) budget operations;
- b) special accounts;
- c) cash flow transactions
- d) movement of funds and statement of inter-institutional transactions;
- e) outcome of budget execution and treasury related transactions;
- f) statement of debts and claims of the Institutions in the form of record of attested claims.

Accountants of Institutions of the Community may only charge the operations they carry out to accounts set out in the ECOWAS nomenclature. No other account may be opened without the express authorities of the Financial Controller of the Institutions of the Community.

Article 041

KEEPING OF ACCOUNTS BOOKS

Accounting procedure in the Institutions of the Community uses a centralised book-keeping system based on the following documents:

- 1) documents of prime entry;
- 2) main books of account;
- 3) subsidiary journals

1. Journals and Original or Prime Entry Documents

- a) *The Cash Book* is kept by the cashier and shows entries of all transactions, both receipts and payments, as and when they are effected. The layout of the cash book makes it possible to make entries according to the accounts concerned. At the close of each day, the Cashier must verify the accuracy of his records and figures against those of the expenditure account.
- b) *Receipt Book*: Receipts by cheque to the benefit of the Community are acknowledged by the issuance of a receipt from a triplicate receipt book.
- c) *Counterfoil Receipt Book*: Cash payments are acknowledged by a receipt initialled by the Director of Finance.
- d) *Record Cards* are used by the Community Institutions. They determine the other original documents to be posted in the ledger for each transaction (a - b - c). Every transaction must have a *blue credit card* and a *pink debit card*.

They indicate the charge accounts affected by each transaction (account credited and account debited). The debit and credit cards are then recorded by the official who wrote them up on entry control sheets (white). The entry control sheet summa-

risers the information on the other two cards as follows:

- i) date (in theory, that of the day)
- ii) list of accounts debited:
- iii) list of accounts credited
- iv) total of transactions recorded under each account.

Supporting documents for receipts and payments must be attached to the credit and debit cards as the case may be. Credit and debit cards as well as entry control sheets may be filled in duplicate. They should normally be filled in by the officer in charge of the transaction.

- e) **Movement of Cards:** Credit cards, debit cards and entry control sheets must be submitted together to the Accounts against the amount charged to the transaction. The Accounts Department then sends the credit card (and the supporting documents) to the departments responsible for monitoring the relevant credit and debit accounts respectively. The entry control sheets are put on file in the Accounts Department and given a serial number starting from the first number in the Journal.

2. **Main Books of Account:** The transaction of the Institutions of the Community are recorded in the JOURNAL and LEDGER, using information from credit cards (blue), debit cards (pink) and entry control sheets (white). These documents must be posted daily, using carbon where possible, and otherwise simultaneously.

- a) **The Journal:** The Journal gives a chronological record of both debit and credit entries.
 - i) The first column records the number of the articles in sequence beginning from 1/1/ of the year under review.
 - ii) The second column indicates the folio references for each entry in the Ledger
 - iii) The third column indicates the date and type of transaction, and where necessary contrats.
 - iv) The last two columns record total transactions, one for debit entries and

the other for credit entries.

- a) **The Journal:** The Journal gives a chronological record of both debit and credit entries.
 - i) The first column records the number of the articles in sequence beginning from 1/1/ of the year under review.
 - ii) The second column indicates the folio references for each entry in the Ledger.
 - iii) The third column indicates the date and type of transaction, and where necessary contrats.
 - iv) The last two columns record total transactions, one for debit entries and the other for credit entries.

The Journal shows:

- v) entry balance operations
- vi) counter entries
- vii) daily debit and credit transactions based on the entry control sheets

The journal is established each month. The total figure for contra operations from the beginning of the year is deducted from the total amount of operations.

- b) **The Ledger:** debit and credit columns are opened on each page of the ledger for each individual account.

The columns are sub-divided to indicate:

- i) date of transaction
- ii) journal reference
- iii) total debit or credit, including opening balance operations

All transactions recorded daily in the journal are also transferred from the entry control sheets to the appropriate accounts in the Ledger, so that at any given time the position of each individual account from the beginning of the year is available.

- 3. **Subsidiary Books:** These are generally kept on a specific category of transactions charged to an individual account. Expenditure is recorded under debit, and receipts under "credit". Debit

operations in subsidiary books are recorded from "expenditure" and "receipt" cards approved by the accounts department. The books are ruled off at the end of each month, and the totals for each account checked against the figures for the same account in the Ledger. The figures must agree.

- a) receipts and expenditure through current bank accounts;
- b) budget expenditure
- c) budget receipts;
- d) miscellaneous transactions.

Other books may be opened as the occasion demands

4. Accounting Documents outside the General Accounting System of the Institutions of the Community.

These documents should be drawn up at regular intervals.

- 4.1 to make sure that accounts are balanced and if necessary check the detailed records of operations against the supporting documents produced by the accountants;

- 4.2 as an overall statement of operations effected, to be prepared by the Institutions.

The documents are the following:

- 4.3 **End of Month:** a monthly balancing of accounts in the ledger.

- 4.4 **End of Year**

- i) Trial balance of ledger accounts (pre-audit)
- ii) Final or post-audit balance, supported by statements showing positions of certain accounts selected by the Financial Controller.
- iii) Annual Balance sheet and Management Account.

The balance is normally obtained from the figures shown in the ledger. It takes the form of a total

A. SECTION ONE (2 columns)

- i) Account number name:

B. SECTION TWO: Debit (5 Columns)

- i) Opening balance
- ii) Previous operations
- iii) Current monthly operations
- iv) total annual operations
- v) Grand total

C. SECTION THREE: Credit (5 columns)

Headings as for "Debit" section

D. SECTION FOUR: Balance (2 columns)

1. Debit and Credit

Article 042

The following accounting documents shall be kept for posting into the books of prime entry:

- a) Purchase Order
- b) Invoice
- c) Expense Claim Form
- d) Payment Voucher
- e) Payment Remittance Advice
- f) Petty Cash Voucher

Article 043

The Treasury shall be responsible for the following duties:

- a) Receiving and recording of cheques and cash;
- b) Making of payments by cheque and petty cash and the recording thereof;
- c) Daily balancing of main and petty cash books;
- d) Safe custody of cash books and systematic filing of documents;
- e) Preparation of periodic cash flow statements;
- f) Lodgement of all receipts into the banking accounts of the Institutions.

Article 044

Daily receipts and payments must be recorded in

the cash books before the cash office is closed. The cashier shall compare the day's entries with the three copies of the receipt slips and cheque stubs to ensure that there is no omission.

The cashier shall collect the list of bank charges, commissions or any other such expenditure and shall ensure that such charges are recorded in the Cash Book before the total and before closing the Cash Book at the end of the month.

RECEIPTS

Article 045

A receipt in triplicate shall be issued for any amount received. The original shall be issued to the payer, the second copy shall be used to record the transaction and the third copy shall be kept in the book.

Article 046

Receipt shall be issued in strict numerical order and a special official stamp affixed to them.

Article 047

If, for any reason, a receipt needs to be cancelled, the three copies shall be clearly marked "VOID" and rubber stamped. The three copies shall be kept in the book.

Article 048

All cheques received shall be crossed "Not negotiable, Account Payee Only"

All monies received each day shall be lodged into the bank not later than the following working day.

Article 049

A cheque shall be rejected if any one of the following irregularities is observed.

- a) The amount stated in words and figures disagree;
- b) The amount is written in letters but not in figures or vice versa;
- c) The amount in letters or figures on the cheque has been altered and the alteration

has not been signed by the drawer(s)

d) The cheque is postdated;

e) The cheque is no longer valid, i.e. it carries a date which is earlier than six months before the date of its receipt;

f) The cheque is not in favour of the ECOWAS Institutions and is marked: "non-negotiable, account payee only"

g) The cheque is in favour of a person other than the ECOWAS Institution, is crossed and marked "& Co" and the payee has neither endorsed it "Pay to".

h) The cheque is not signed by the drawer

Article 050

Payment Remittance Advice shall detail the payment to be made and shall quote the serial numbers of the invoices. The amount being paid shall be stated in words and figures. Every payment shall be supported by a payment remittance advice prepared by the Treasury.

Article 051

Payment vouchers shall be prepared in triplicate in respect of every cheque issued. The voucher shall be coded. The original copy. The third copy shall be filed.

Article 052

Payment vouchers shall be numbered consecutively, each year. The voucher number shall be composed of the year, the bank reference number, followed by the serial number of the voucher, e.g. 81/100/1. The voucher numbers shall be recorded in the cash book strictly in numerical sequence and the cheque number shall also be recorded.

Article 053

All payment vouchers and supporting documents shall be rubber-stamped "PAID" and carry the date of payment.

Article 054

Payment vouchers and supporting documents shall be presented to the Authorising Officer for approval.

Article 055

All cheques shall be crossed, except in special authorised cases. Any alteration on a cheque shall be signed by the authorised signatories.

Article 056

A cheque issued register shall be maintained to record:

- a) the date the cheque is issued
- b) the cheque number
- c) particulars of the payee
- d) the amount of the cheque and
- e) the signature of the person collecting the cheque.

Article 057

The Cash Book shall be balanced and ruled off at the end of each month. All entries shall be in ink and running totals shall be maintained for each month.

RECONCILIATION OF BANK BALANCE

Article 058

The lodgements and cheque payments as entered in the Bank Book shall be checked against the figures on the bank statements and the balance as per Cash Book shall be reconciled with the bank statement.

Article 059

There shall be a bank reconciliation record in which shall be recorded the monthly reconciliation for each banking account operated by the Institution.

Article 060

Any issued cheque which remains unrepresented six (6) or twelve (12) months after the date of issue shall be cancelled and entered as a receipt in the Cash Book.

A formal letter shall be addressed to the payee to inform him that the cheque is stale and has therefore been cancelled. The payee shall be required to submit the cancelled cheque in exchange for a new one.

PETTY CASH ADVANCE

Article 061

The Petty cash float shall be operated on an imprest system and actual expenditure shall be reimbursed.

The float ceiling and the maximum amount per petty cash voucher shall be determined by the Head of the Institution on the advice of the Financial Controller.

Article 062

A Petty Cash Book shall be kept to record all petty cash payments. Petty cash vouchers shall be prepared, giving the details of the payment and the serial number of the supporting documents. These vouchers, which shall be the medium for posting into the various accounts, shall carry a code.

Article 063

The vouchers and supporting documents shall be rubber-stamped "PAID" and the date of payment shall be shown thereon.

Article 064

The Petty Cash float may not be reimbursed from receipts. Separate cheques shall be drawn from the bank for the reimbursement of the petty cash float.

SECURITY ARRANGEMENTS

Article 065

All cheques and cash held by the cashier shall be kept in the safe provided for the cashier.

Article 066

A Register of Receipt Books shall be kept to record all receipts books issued and received. Receipts shall be issued in numerical sequence. A signature must be obtained at the time of each issue.

FILING OF DOCUMENTS

Article 067

Payment vouchers shall be filed in strict numerical sequence and vouchers for each month shall be kept in separate files.

If it becomes necessary to remove a payment voucher, a note stating by whom and for what purpose it is removed shall be made and inserted in the place of the payment voucher.

Article 068

Files shall be kept for statement of cash-flow positions.

Article 069

Petty cash vouchers shall be filed in numerical sequence

UNCLAIMED SALARIES

Article 070

At the end of the day on which payment of salaries takes place, all unclaimed salaries shall be properly listed by the officer responsible for payment of salaries. This officer shall hand over such unclaimed salaries to the Cashier who shall sign for them.

Article 071

The cashier shall retain the salary packets for a period of 15 (fifteen) days during which he may pay legitimate claimants upon presentation of satisfactory evidence or authority where necessary.

Article 072

At the expiration of the fifteen days, the cashier shall pay the total sum of unclaimed salaries into the Institution's bank account, and shall issue a receipt for this amount to the officer in charge of salaries.

Article 073

An "unclaimed salaries register" shall be kept. The register shall record the following details:

ON THE LEFT

- a) Date
- b) Name of payee
- c) Pay roll number
- d) Amount
- e) Number of receipt

ON THE RIGHT

- f) Date of authorisation
- g) Payment voucher number of the ultimate payment
- h) Amount received
- i) Accountant's signature

- j) Claimant's signature or postage stamps or the payment for Franking Machine deposit.

Article 074

At the end of each quarter a list of names of employees who have not claimed their salaries shall be sent to the Administration Division (Personnel Section) requesting information on their whereabouts. Details of amounts shall not be quoted on the list which is sent out.

POSTAGE AND FRANKING MACHINE DEPOSIT

Article 075

A postage record shall be kept to record all purchases

The amount paid will be on an imprest system and actual expenditure shall be reimbursed as and when required.

**PURCHASES AND SERVICES DAY BOOK
CREDITORS LEDGER PURCHASES**

Article 076

A "Purchases and Services Day Book" shall be kept to record all purchases and services bought on credit. An individual account of credit suppliers shall also be kept.

Article 077

A Local Purchase Order (LPO) shall be issued for credit suppliers. The LPO shall be in quadruplicate, the original and first copies go to the supplier, the duplicate copy shall be sent to the Procurement Officer and the quadruplicate copy should remain in the book.

Article 078

On receipt of suppliers invoices, the Procurement Officer shall record them in a register which shall contain the following information:

- a) Date received
- b) Supplier's name
- c) Supplier's invoice number and date

- d) Amount of invoice
- e) Department ordering the goods
- f) Date sent to the Department for certification and authorisation
- g) Signature of recipient of the invoice

Article 079

The invoices shall be rubber-stamped at the back before despatch to the Department which placed the order :

- a) Department
- b) Date received
- c) Additions and calculations checked
- d) Quantity checked and received
- e) Amount authorised
- f) Ultimate payment

Any defect or short delivery not detected by the Procurement Officer should be communicated to him without delay. The Procurement Officer shall promptly take necessary action to inform the supplier accordingly.

Article 080

The Purchases and Services Day Book shall record the following details :

- a) Date of invoice
- b) Supplier's invoice number
- c) Supplier's name
- d) Accounting expenditure code
- e) Amount of the invoice which shall be entered in the total column and analysed according to the nature of goods or services supplied.

DEPRECIATION

Article 081

Depreciation shall be provided for on the straight line method at rates determined by the Financial

Controller

BUDGET CONTROL STATEMENT

Article 082

The Head of each Institution shall be supplied with quarterly budgetary control statement pre-audited by internal Audit with report by the Director of Finance on any matter which may require the attention of the Head of the Institution. Copies of such documents shall be distributed to the Financial Controller and Heads of Department.

REGISTER OF FIXED ASSETS

Article 083

A record of all fixed assets shall be kept to the following details:

- a) Date of acquisition
- b) Value of acquisition
- c) Title or description
- d) Place of utilisation
- e) Rate of depreciation
- f) Cumulative depreciation
- g) Residual value
- h) Date of disposal
- i) Sales proceeds
- j) Other information

VERIFICATION OF FIXED ASSETS

Article 084

At the end of financial year, all assets shall be physically verified by Heads of Department and the Director of Internal Audit who shall prepare a report to be endorsed by the Financial Controller for external audit purposes

LINK ACCOUNT

Article 085.

There is hereby established link account which shall contain all the financial transactions between the

Institutions. In this connection, a book of debit and credit advices will be kept by both Institutions of the community.

1. Advances made/payments effected by one on behalf of the other

Funds transferred from one Institution to another or payment effected by the Accountant of one Institution on behalf of another shall be acknowledged by the issuance, by the Authorising Officer, of a payment voucher payable into a link account.

The Accountant shall debit this account and credit the account of his own institution or bank

The accountant shall then issue a debit advice to the Institution concerned, the debit advice being considered an accounting document accompanied by photocopies of supporting documents.

On receipt of the debit advice, the Accountant shall credit the amount of the expenditure to the link account and debit the expenditure to be settled or he shall directly debit the relevant charge account, or in the case of an advance, he shall debit the Institution receiving the advance.

2. Income received by one Institution on behalf of the other

Where an Institution receives payment on behalf of the other, such a payment is debited to its own account and credited to the link account.

The Accountant of the Institution promptly prepares a credit advice and transfers the amount recovered to the institution concerned.

RECONCILIATION OF LINK ACCOUNTS

Article 086

Periodically, the Institutions shall reconcile their current accounts with each other and make settlement accordingly.

Expenditure carried out through the link account must have the prior authorisation of the Internal Auditor of the Institution requesting such payment.

BANKING OPERATION ORDINARY AND SPECIAL OPERATIONS

Article 087

The operations of the Fund shall consist of ordinary and special operations. Ordinary operations shall be those financed from the ordinary capital resources of the Fund as stated in Article 3 of the Protocol on the Fund. Special operations shall be those financed from the special resources referred to in Article 4 of the Fund Protocol.

OPERATIONS PERTAINING TO THE ORDINARY CAPITAL RESOURCES

Article 088

The ordinary capital resources of the Fund shall at all time and in all respects be held, used, committed, invested or otherwise disposed of and accounted for entirely separately from the Special Resources.

Article 089

Disbursements from the ordinary capital resources of the Fund shall be authorised and applied in order to:

1. Carry out, in accordance with the decisions of the Board of Directors:
 - a) The ordinary operations of the Fund and activities incidental to such operations, or
 - b) Activities relating to technical advice and assistance or for any other non-operational purposes, in as much they are to be financed from ordinary resources.
2. Meet interest or amortization payments in respect of funds borrowed or otherwise acquired by the Fund for inclusion in its ordinary capital resources;
3. Invest funds appertaining to such resources as needed in its ordinary operation; or
4. Meet the administrative expenditure of the Fund which are chargeable to such resources either entirely or in part.

CONTRIBUTION TO THE CAPITAL OF THE FUND

Article 090

Each member State shall be issued with a certificate stating the amount of its subscription to the capital of the Fund. Each certificate shall indicate conspicuously on its face:

1. That it has been issued by the Fund (and does not represent an obligation by any Government);
2. That it has been issued in respect of paid up or called up contributions;
3. That the certificate may not be pledged or encumbered in any manner.

Subscription certificates shall be issued by the Fund and bear the signature of the Managing Director. They shall contain relevant particulars as are legally or generally required in such documents.

SPECIAL RESOURCES

Article 091

The resources appertaining to any Special Fund shall at all times and in all respects be held, used, committed, invested or otherwise disposed of and accounted for entirely separately from the Special Resources appertaining to any Special Fund.

The Fund shall accept for administration the resources of Special Facilities as stipulated in Article 4 of the Fund Protocol. In this respect, funds under this Article shall be used in such manner and on such terms and conditions as are inconsistent with the general objectives of the Fund and the agreement under which such resources are accepted by the Fund for administration. They shall be accounted for in a separate account.

Article 092

Payment to the Fund in respect of contributions to any Special Fund or other resources appertaining to that Special Fund shall be held, subject to the rules and regulations governing that Special Funds in order to:

1. Carry out, in accordance with the decision of the Board of Directors:

a) the special operations to be financed from such special resources, and activities incidental to such operation;

or

b) in as much as they are to be financed from such special resources, activities relating to technical advice and assistance or any other non-operational activities.

2. Meet interest or amortisation payments in respect of funds borrowed or otherwise acquired for the purpose of the Special Fund;
3. Invest funds appertaining to such special resources not needed in its special operations relating to that Special Fund;
4. Meet administrative expenditures chargeable to such special resources either in their entirety or in part.

PAYMENT OF SUBSCRIPTIONS TO THE CAPITAL OF THE FUND

Article 093

1. Payments to the Fund in respect of subscriptions to its ordinary capital or funds and income referred to in Article 3 and 4 of the Fund Protocol shall be credited to the ordinary capital resources of the Fund.
2. The Managing Director shall, as required, inform Member States at least three months before the end of the current financial year, and through their respective Directors of their obligations in respect of contributions to the ordinary capital.
3. The first payment of Member States contributions shall be due and payable during the first quarter following the decision of the Board of Directors to commence the operations of the Fund.
4. As of the first day of the following year, the unpaid balance of such contributions shall be considered to be one year in arrears and shall bear interest at the rate currently charged by the Fund in its operations. In the event of non-payment by a Member State of all or part of its contribution within 30 days after the due date, the Managing Director shall promptly inform the Executive Secretary of the Commu-

nity of such default in payment with the expectation that the matter will be dealt with in accordance with paragraph 3 of Article 54 of the Treaty.

5. Obligations of Member States including arrears of contributions and interest thereon, if any, shall remain payable in convertible currency.

SPECIAL RESERVE FUND

Article 094

Miscellaneous income such as those cited in Article 17 of the Fund Protocol shall be credited to the Special Reserve Fund.

OTHER FUNDS

Article 095

1. Gifts, legacies, grants and other contributions in kind or in cash (hereinafter collectively referred to as voluntary contributions) from any Governments, national or international organisations and institutions, may be accepted by the Board of Directors in accordance with paragraph "C" and "D" of Article 3 of the Fund Protocol.
2. Voluntary contributions made in the form of loans to be granted to the Fund shall be administered in accordance with Article 3 and 9 of the Fund Protocol.
3. The value of voluntary contributions made in kind shall be estimated by the Managing Director, where appropriate, in consultation with the donor and subject to the approval of the Board of Directors.

MANAGEMENT OF THE SPECIAL FUNDS

Article 096

The provisions of these Regulations and the special rules and regulations adopted for the administration and use of any special fund in conformity with Article 4 of the Fund Protocol shall be treated wherever possible as complimentary.

Where such special rules or regulations are inconsistent with the provisions of these regulations, the Special Rules and Regulations shall prevail.

Where such Special Rules and Regulations do not apply the Special Funds shall be governed by the provisions of these Regulations.

MISCELLANEOUS INCOME

Article 097

1. All receipts other than:
 - a) Contributions payable by Member States;
 - b) Special contributions from Member States;
 - c) Repayments of loans and deposits related to such Trust Funds shall be classed as Miscellaneous Income for credit to the Special Reserve Fund.
2. Interest or other income derived from any Trust Fund shall be credited to the fund to which it relates, unless otherwise provided for by the terms of the applicable trust fund agreement.
3. Voluntary cash contributions in respect of which as purpose is specified shall be recorded as a "gift" and treated as Miscellaneous income.

BORROWING AND LENDING

Article 098

1. Any agreement in regard to monies borrowed or loaned by the Fund (other than to conduct current business of the Fund) by virtue of the authority laid down in the Fund Protocol, shall require the prior approval of the Board. Such agreement shall stipulate all essential terms and conditions as provided for in Articles 13,15 and 16 of the Fund Protocol; in particular, the amount of the loan, the rate of interest and of commitment charges, the terms of the loan and conditions of repayment.

All transactions with regard to each loan shall be recorded in a separate account.

2. Monies loaned shall not exceed:

50% of total paid-in capital, borrowings and reserves. The interest rate at which money is loaned shall not be lower than the rates at which it is borrowed plus administrative expenses.
3. To take into account the special economic and social situation of the least developed states

of the community and projects with delayed returns (e.g infrastructural or social projects) the special rates applied shall be subsidised from the special resources of the Fund by decision of the Board.

4. If there is a shortfall in any year resulting for default on the part of the borrowers, the shortfall shall be covered by a withdrawal from the Reserve Fund.

If the Reserve Fund is inadequate for covering shortfalls arising from defaults, the matter shall be referred by the Managing Director to the Board who shall decide how this shortfall is to be covered.

5. Each decision authorising borrowing transactions shall indicate whether the funds borrowed by the Fund shall be included in its ordinary capital or in the special resources appertaining to a special fund.
6. The Managing Director shall, in respect of each loan transacted other than a temporary loan, issue a loan certificate. The form and detail of such loan shall be determined by the Provisions of the Financial Rules.

SHORT TERM LOANS

Article 099

The Managing Director on consultation with the Financial Controller may contract short term loans in the form of bank credits or overdrafts to meet the immediate requirements of the Fund. The money thus acquired shall on no account exceed the equivalent of 500,000 Units of Account.

TEMPORARY INVESTMENT

Article 100

1. Where funds belonging to the ordinary resources of the capital or funds appertaining to the special resources of a special fund are not immediately needed for the requirements of the Fund, the Managing Director may invest such funds in accordance with the rules and regulations governing the respective special funds concerned.
2. Except with the permission of the Board of Directors, the Fund's money cannot be utilised in any investment by virtue of preceding paragraph for period exceeding three years.
3. In deciding on any investment to be made by virtue of preceding paragraph, the Managing Director shall bear in mind the current operational estimates of the Fund.
4. The annual report of the Fund and the monthly statements of financial positions shall show the investments made by virtue of Article 98 (2). These shall be shown separately for the ordinary capital resources and special resources appertaining to each special fund.

GUARANTEES

Article 101

Subject to the provisions of Article 11 (5) of the Fund Protocol, the Fund shall use its guarantee powers to the extent best appropriate to fulfil its purposes and satisfy the interests of Member States.

CHAPTER IV

CONSIDERATION OF THE ACCOUNTS OF COMMUNITY INSTITUTIONS

Article 102

The accounting codes attached as annex 2 are meant to indicate the institutions concerned, the components of the cost, the expenditure or revenue headings and in short, to replace long and difficult classification by the use of numbers.

Article 103

A four figure system of coding shall be used, to be made up as follows:

FIRST FIGURE - shall indicate the Institution for example, zero (0) shall signify EO ECOWAS as a whole. The number ONE (1) shall stand for the ECOWAS Secretariat.

The number Two (2) shall be used to indicate the ECOWAS Fund

This method of numbering shall be used for up to a maximum of ten institutions.

SECOND FIGURE - shall indicate the general nature of the expenditure for example, expenditure which recur periodically, administrative expenditure.

THIRD FIGURE - shall indicate the sum, components of the cost, for example the office of the Headquarters of the Institution.

FOURTH FIGURE - shall indicate the exact nature of the expenditure.

Article 104

This coding shall apply mainly to expenditure: however resources shall also be coded to indicate description, source and specific nature.

Article 105

In view of the fact that the codes are common to the two Institutions, only the last three figures shall be indicated.

Each Institution shall indicate its own code before the number of the code common to the two Institutions.

REVISION OF THE FINANCIAL REGULATIONS

Article 106

These Regulations may be amended by the Council of Ministers as the need arises.

DECISION C/DEC 5/11/89 APPROVING THE ACCOUNTS OF THE COMMUNITY INSTITUTIONS FOR THE 1988 BUDGET YEAR.

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the Recommendations of the Administration and Finance Commission on the approval of the accounts and the financial statement of the Community Institutions for the 1988 Budget year;

DECIDES

Article 1

The Accounts of the Community Institutions (the Executive Secretariat and the Fund) as well as their consolidated accounts for the 1988 budget year, are hereby approved.

Article 2

This Decision shall enter into force upon signature and shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC 6/11/89 ON THE ADOPTION OF THE BUDGET OF THE EXECUTIVE SECRETARIAT FOR THE 1990 FINANCIAL YEAR

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the provisions of Article 53 of the Treaty on the budget of the Community;

HAVING CONSIDERED the draft budget proposed by the Administration and Finance Commission for the 1990 Financial Year;

D E C I D E S

Article 1

The budget of the Executive Secretariat for 1990 which is balanced out at the sum of six million five hundred and eight thousand, one hundred Units of Account (6,508,100 UA) is hereby adopted.

Article 2

This Decision shall enter into force upon signature and shall be published in the Official Journal of the Community and in the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC. 7/11/89 ON THE ADOPTION OF THE WORK PROGRAMME OF THE EXECUTIVE SECRETARIAT FOR THE BUDGET YEAR 1990

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the Recommendations of Administration and Finance Commission;

D E C I D E S

Article 1

The Work Programme of the Executive Secretariat for the budget year 1990, herewith annexed, is hereby adopted.

Article 2

This Decision shall come into force upon signature and shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

Rev.1

**ECONOMIC COMMUNITY
OF
WEST AFRICAN STATES**

**EXECUTIVE SECRETARIAT
1990 BUDGET**

1990 WORK PROGRAMMES

INDUSTRY, AGRICULTURE AND NATURAL RESOURCES DEPARTMENT

1990 WORK PROGRAMME

A. INDUSTRY DIVISION

ACTIVITY	VOTE
1. Industrialisation Master Plan	UA 48,800
2. West African Industrial Forum	UA 6,050
3. Meeting of the Federation of West African Manufacturers' Associations	UA 2,731
4. Meeting of the Industrial Development Committee	
5. Participation in technical cooperation meetings ...	UA 4,000
TOTAL INDUSTRY DIVISION	UA 61,580

B. AGRICULTURE DIVISION

ACTIVITY	VOTE
1. Follow-up activities and mobilisation of resources to develop Community seed production centres ...	UA 5,040
2. ECOWAS Contribution to the development of seed production centres in Member States: Cape Verde, Togo, Mauritania ...	UA 101,624
3. Inaugural meeting of sub-regional Committee ...	UA 20,800
4. Meeting of the Sub-Committee for Agriculture and Livestock of the Association of West African Inter-governmental Organisations ...	UA 1,600
5. Meeting of Experts of national and international centres for coordination and integration of agricultural research in the ECOWAS sub-region	UA 800

6. Meeting of Inter-State Technical Committees (ITCs) to monitor trends in agricultural pricing policies	For information
7. Participation at technical meetings	UA 5,000
TOTAL AGRICULTURE DIVISION	UA 8,120

C. NATURAL RESOURCES DIVISION

ACTIVITY	VOTE
1. Meeting of Environmental Experts for the setting-up of a "dump watch"	UA 8,000
2. Participation at the meeting on the coordination of the Pan African Programme for the control of cattle disease and contagious pleuropneumonia ...	UA 5,600
3. Monitoring and Mobilisation of resources for the upgrading of cattle production centres ...	UA 2,720
4. Preparation of terms of reference for feasibility studies for the development of animal vaccine production laboratories ...	UA 2,640
5. Preparation of a support programme for the development or creation of tree nurseries in the sub-region (Reforestation Decade 1983 - 1993)	For information
6. Preparation of terms of reference for the Forestry Action Plan ...	For information
7. Continuation of the study on the ECOWAS rural water supply programme ...	For information
8. Participation at Technical meetings	UA 4,800
TOTAL NATURAL RESOURCES DIVISION	UA 16,560

ECONOMIC RESEARCH DEPARTMENT WORK PROGRAMME

ACTIVITY	VOTE
1. Updating, monitoring and evaluation of	

the ECOWAS Economic Recovery Programme	UA 8,085	3. Printing of statistical Yearbook	UA 8,000
2. Study on the possible implications of the Single Europe Act on the economies of ECOWAS Member States	UA 30,000	4. Participation at external meetings:	
3. Updating of the Study on Economic and Social Conditions of ECOWAS Member States	...	i) Meeting of African statisticians, planners and demographers, Addis Ababa	UA 1,860
4. Follow-up of rationalisation programmes of West African IGOs, including the meeting of national authorised delegates and of IGOs on the EEC Regional Fund, to be held in Lagos	UA 10,940	ii) Meeting of UN statistical Bureau, New York	UA 3,200
5. Meeting of Experts and Ministers of Finance and Planning, Banjul	UA 21,365.5	TOTAL STATISTIC DIVISIONS	UA 23,580
6. Meeting of Heads of ECOWAS National Units, Banjul	UA 11,625	TOTAL ECONOMIC RESEARCH DEPARTMENT	UA 138,973
NB. The Commission recommends that subsequent meetings of Heads of National Units be held in countries of the Headquarters of the Institutions.		TRADE, CUSTOMS, IMMIGRATION, MONEY AND PAYMENT DEPARTMENT 1990 WORK PROGRAMME	
7. Meetings of Permanent Research Committee	UA 8,845	A. TRADE DIVISION	
8. Participation at meetings of other Organisations and Institutions	UA 14,000	ACTIVITY	VOTE
9. Meeting of Regional Integration Groupings	...	1. Follow-up activities on the outcome of the First meeting of National Trade promotion	UA 8,000
i) Commonwealth Exchange Programme	UA 1,600	2. Follow-up of meeting of National Experts on Standardisation, Quality control, Marking, Labelling, Metrology and Certification of goods	UA 5,800
ii) Meeting on Cooperation Programme between integration organisations of developing countries (ECDC) of UNCTAD	UA 8,930	3. Seminar on marketing and trade techniques organised in collaboration with ITC/GATT/UNCTAD (No financial implication)	...
Economic Research and Projects Division:	UA 115,393.5	4. Four market surveys of selected products to be followed by Buyer/Seller meet in collaboration with ITC/GATT/UNCTAD (No financial implication)	...
B. STATISTICS DIVISION		5. Dakar International Trade Fair and Industrial Forum	UA 4,640
ACTIVITY	VOTE	6. Third annual meeting of the Consultation and Coordination Committee for the programming of trade fairs and similar events	UA 800
1. Data collection from Member States	UA 8,120	7. Participation at external technical cooperation meetings with sub-regional and international organisations	UA 5,600
2. Meeting of Directors of Statistics	UA 2,400	TOTAL TRADE DIVISION	UA 24,840

B. CUSTOMS DIVISION

ACTIVITY	VOTE
1. Continuation of implementation of Trade Liberalisation Programme	
i) Information and enlightenment mission to Member States	UA 23,400
ii) Meeting of Experts on Customs Directors-General on the implementation of trade liberalisation scheme	UA 10,570
2. Meeting of Experts on harmonisation of indirect taxes in force in Member States.	UA 800
3. Follow-up on the preparation of a Customs and Statistical Nomenclature based on the Harmonised System in collaboration with CEAO/MRU/CC	
i) Working Session with CEAO and CCC	UA 2,475
ii) Meeting of a group of Experts to consider the preliminary draft Nomenclature based on the Harmonised System as prepared by the Secretariat	UA 800
iii) Seminar for sensitising and providing information to National Experts on the proposed ECOWAS tariff based on the harmonised system	UA 9,820
4. Follow-up on Consultation Meeting with CEAO/MRU	UA 2,455
5. Preparation of a draft text on the issue of "guarantee" to be declared in the Customs Clearance Booklet (No financial implication)	
6. Follow-up action in Customs Evaluation according to GATT Code (No financial implication)	
7. Follow-up action in the implementation of the computerised Customs Data in Member States.	

i) Technical meeting of national experts in charge of ASYCUDA System	UA 1,640
ii) Mission to Member States equipped with the ASYCUDA System	UA 4,680
iii) Evaluation of the ASYCUDA Training System	UA 1,640
iv) Coordination meeting of ASYCUDA, UNCTAD, UNDP, FAC, etc.	UA 5,712
8. Participation at External Technical Cooperation Meetings.	UA 5,600
TOTAL CUSTOMS DIVISION	UA 69,600

C. IMMIGRATION DIVISION

ACTIVITY	VOTE
1. Meeting of National Experts responsible for Immigration Matters per group of countries	UA 15,100
2. Follow-up action to harmonise Legislations and Regulations on residence permit and to establish common arrival and departure formalities (No financial implications)	
3. Participation at the meeting of the Higher Committee on Land Transport (In collaboration with Department of Transport) (No financial implication)	
4. Participation at External Technical Cooperation Meetings	UA 2,400
TOTAL IMMIGRATION DIVISION	UA 17,500

D. MONEY AND PAYMENTS DIVISION

ACTIVITY	VOTE
1. Follow-up action on Monetary Cooperation Programme in accordance with Decision of Committee of Governors and Council of Ministers.	
i) Meeting of the Technical Working Group	UA 28,060

ii) 4 Meetings of Coordination Committee	UA 8,800
iii) Meeting of Directors of Research of Central Banks	UA 13,876
iv) Annual Meeting of Committee of Governors of Central Banks	UA 3,255
2. Preparation of Memorandum of Institutional relationship between ECOWAS and WACH requested by Committee of Governors and Council of Ministers (No financial implication)	
3. Participation at external technical Cooperation Meetings	UA 4,000
TOTAL MONEY AND PAYMENTS DIVISION	UA 57,930

E. TOURISM DIVISION

1. Field mission to obtain information from Member States for subsequent formulation of an ECOWAS Tourism policy	UA 1,755
2. Meeting of National Experts and Ministers of Tourism	UA 14,326
3. Participation at External Technical Cooperation Meetings	UA 2,400
TOTAL TOURISM DIVISION	UA 18,481

**TRANSPORT COMMUNICATION & ENERGY DEPARTMENT
1990 WORK PROGRAMME****TRANSPORT DIVISION**

ACTIVITY	VOTE
1. The Monitoring of the implementation of Road Projects relating to the TRANS WEST AFRICAN HIGHWAY network and the INTER-CONNECTING ROADS FOR THE OPENING UP OF LAND-LOCKED COUNTRIES	UC 12,440
2. FOLLOW UP ON THE PROGRAMMES OF THE HIGHER COMMITTEE ON LAND TRANSPORT	

3. The Monitoring of the Execution of the Railway Network in the Sub-region - Meeting of Managing Directors/Chief Executives of Railways.	UC 2,000
4. Development of Air Transport - Meeting of Chief Executives of Airlines and Directors of Civil Aviation.	UC 9,408
5. Monitoring of the Development of Maritime Transport Participation in the meeting of establishment of ECOWAS Coastal Shipping Line.	UC 2,400
6. Participation in the Council of Bureau of the ECOWAS Brown Card.	UC 2,586
7. Coordination of Intergovernmental Organisations. Organisation of the meeting of sub-committee on Transport of the Association of Intergovernmental Organisations	UC 2,800
8. Cooperation with other IGO's	UA 4,000
TOTAL	UC 42,718

COMMUNICATION DIVISION

ACTIVITY	VOTE
1. Coordination of Inter-State Telecommunications Links to be funded by Special Telecomm Fund.	P. M.
2. Coordination of Postal Routing in the Sub-region	UC 4,000
3. Evaluation of ECOWAS AERONAUTICAL PROJECT	UC 2,400
4. Follow-up of the Lome REGIONAL CENTRE FOR MAINTENANCE	UC 1,600
5. Cooperation with other IGO's	
TOTAL	UC 14,000

ENERGY DIVISION

ACTIVITY	VOTE
1. Follow-up of the Studies on the Electric Grids of Region C in the Sub-region	UC 1,740

2. The Economy and Conservation of Energy Programme	UC 5,887
3. Cooperation with other IGO's	UC 2,755
TOTAL	UC 10,382

LEGAL AFFAIRS DEPARTMENT**1990 WORK PROGRAMME****ACTIVITY****VOTE**

1. Preparation of two draft texts:

i) Preparation of a Draft - Protocol on the Composition, Competence and Statutes of the Community Tribunal

ii) Preparation of a Draft Convention on Mutual Assistance in Judicial matters.

COST: UA ,520

2. Meeting of Legal Experts and Ministers of Justice of Member States

COST: UA 29,036

3. Monitoring of the Status of Ratification of Protocols and Conventions of the Community.

COST: UA 2,800

4. Participation in Technical Co-operation Meetings

COST: UA 2,400

TOTAL COST: **UA 36,756**

SOCIAL AND CULTURAL AFFAIRS DEPARTMENT**1990 WORK PROGRAMME****ACTIVITY****VOTE****SOCIAL DIVISION**

1. Social Programme UA 790

2. Creation of a West African Health Organisation UA 8,000

3. 2nd Inaugural Meeting of the West African Youth Association UA 11,922

4. 3rd General Assembly of the West African Women's Association (WAWA) UA 1,705

5. Implementation of the decision on the organisation of sporting activities within the sub-region UA 3,216

6. Subventions

West African Women's Association UA 10,000

West African Federation for the Advancement of Handicapped Persons UA 10,000

Cooperation Mission UA 2,000

TOTAL SOCIAL DIVISION UA 47,633

CULTURAL DIVISION**ACTIVITY****VOTE**

1. Meeting on Equivalence of Certificates DEC. A/DEC.11/5/82 UA 8,975

2. Meeting of Ministers of Culture preceded by a Meeting of Experts (Lagos) UA 1,000

3. World Cultural Development Decade under the auspices of UN participation at meetings UA 2,260

4. Association of Universities and Research Institutes (Meeting, Lagos) UC 1,000

5. Subvention

General Secretariat of ECOWAS Conference of Ministers of Youth and Sports UA 8,000

6. Cooperation Mission UA 2,000

TOTAL CULTURAL DIVISION UA 23,235

DECISION C/DEC. 8/11/89 ON THE APPROVAL OF PAYMENT OF PROVIDENT FUND

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the recommendations of the Administration and Finance Commission on the payment of arrears of employer's contributions to the Provident Fund in the period 19th November 1977 to 31st March 1980;

DECIDES

Article 1

The application of Article 23 of the Staff Regulations is hereby waived only for the purpose of effecting payment of arrears of employer's contributions to the Provident Fund covering the period 19th November 1977 to 31st March 1980.

Article 2

The payment of UA 42,791 (equivalent to US\$53,490) representing 12½% of employer's contributions for the period of 19th November 1977 to 31st March 1980 to the Provident Fund of the Executive Secretariat be authorised for the benefit of the Staff members who are still in the service of the Community.

Article 3

The payment of UA 12,215 (equivalent to US\$15,270) representing 12½% of employer's contributions for the period of 19th November 1977 to 31st March 1980 to the Provident Fund of the Executive Secretariat is authorised for the benefit of the Staff members who are no longer in the service of the Community.

Article 4

The employees concerned shall be exempted from paying the contribution of 5% of their salaries, which in this case amounts to 17,116 UA.

Article 5

The Executive Secretariat should ensure that Staff members who had left the services of the Community do not owe the Community before making any disbursements to them.

Article 6.

The Decision shall enter into force upon signature and shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989

HON (MRS) BINTOU SANOGO
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC. 9/11/89 ON THE REMUNERATION OF THE EXTERNAL AUDITOR

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article 10 paragraph 2 of the ECOWAS Treaty on the terms and conditions of service of the External Auditor;

HAVING CONSIDERED the recommendations of the Administration and Finance Commission;

DECIDES

Article 1

A lump sum of 37 500 UA per annum is hereby fixed as the remuneration of the External Auditor. This sum covers all expenses including fees, per diem and transportation.

Article 2

The mode of payment of this sum to the External Auditor shall be; 50% upon the commencement of his work, 25% upon the submission of his report to the two Institutions of the Community namely, the Executive Secretariat and the Fund and the remaining 25% upon the approval of his report by the Council of Ministers.

Article 3

The External Auditor shall submit two (2) copies

(one English, one French) of his report to each Institution of the Community.

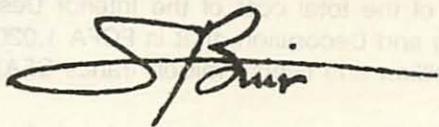
Article 4

The External Auditor shall attend all the Statutory meetings of the Community.

Article 5

This Decision shall take effect from the 1st day of January 1990 and it shall be published in the Official Journal of the Community and the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC. 10/11/89 RELATING TO THE RE-INSTATEMENT OF POST ADJUSTMENT ALLOWANCE IN FAVOUR OF THE STAFF OF ECOWAS FUND

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the Treaty of ECOWAS establishing the Council of Ministers and defining its composition and functions;

RECALLING the Final Report of the 9th Session of the Council of Ministers held in Freetown, Sierra Leone from 24 to 27 May 1981 on the post adjustment scheme;

RECALLING further Decision C/DEC 4/11/81 of the Council of Ministers relating to salaries and other conditions of services of the staff of the Community;

UPON the recommendation of the 24th Session of the Board of Directors held in Lome from 23 to 25 November 1989 relating to the re-instatement of post adjustment allowance in favour of the staff of ECOWAS Fund;

DECIDES

Article 1

A post adjustment allowance of 8% of basic salary is hereby re-instated in favour of the staff of ECOWAS

Fund with effect from 1st January 1989;

Article 2

This Decision shall enter into force upon signature and shall be published in the ECOWAS Official Journal and the National Gazette of each Member State.

Done at Lome this 30th Day November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC. 11/11/89 RELATING TO THE FEES OF CABINET D'ARCHITECTURE PIERRE GOUDIABY ATEPA-INTERIOR DESIGN, FURNISHING AND DECORATION OF THE HEADQUARTERS OF THE ECOWAS FUND, LOME

THE COUNCIL OF MINISTERS

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

CONSCIOUS of Decision A/DEC. 17/5/82 of the Authority of Heads of State and Government relating to the construction of the Institutions of the Community;

MINDFUL of Decision C/DEC. 6/11/82 of the Council of Ministers relating to the procedure for the construction of Headquarters of the ECOWAS Fund Headquarters in Lome;

UPON recommendation of the Ad Hoc Ministerial Committee on Construction of Headquarters of Community Institutions held in Lome from 27 to 28 November 1989;

DECIDES

Article 1

The Managing Director of the ECOWAS Fund is authorised to pay Cabinet d'Architecture Pierre Goudiady Atepa, additional fees of 10% of the total cost of the Interior Design, Furnishing and Decoration of the ECOWAS Fund Headquarters in Lome in accordance

with Article 10 of the contract being 10% of FCFA 1,020,000,000 (One billion and twenty million francs CFA that is, FCFA 102,000,000 (one hundred and two million francs CFA.;

Article 2

This decision shall enter into force upon signature and shall be published in the Official Journal of the Community and in the National Gazette of each Member State.

Done at Lome this 30th Day November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC. 12/11/89 RELATING TO THE FEES OF THE PROJECT MANAGEMENT CONSULTANT, ASSOCIATED CONSULTANTS - INTERIOR DESIGN FURNISHING AND DECORATION OF THE HEAD-QUARTERS OF THE ECOWAS FUND, LOME

THE COUNCIL OF MINSTERS

MINDFUL OF Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

CONSCIOUS of Decision A/DEC. 17/5/82 of the Authority of Heads of State and Government relating to the construction of headquarters of the Institutions of the Community;

MINDFUL of Decision C/DEC 6/11/82 of the Council of Ministers relating to the procedure for the construction of headquarters of Community Institutions;

MINDFUL of Decision A/DEC. 3/6/89 of Authority of Heads of State and Government relating to the Interior Design and Decoration of the ECOWAS Fund Headquarters in Lome;

UPON recommendation of the Ad Hoc Ministerial Committee on Construction of Headquarters of Community Institutions held in Lome from 27 to 28 November, 1989;

DECIDES

Article 1

The Managing Director of the ECOWAS Fund is authorised to sign a supplementary contract with the Project Management Consultant, Associated Consultants, for the supervision of the Interior Design, Furnishing and Decoration of the ECOWAS Fund Headquarters in Lome.

Article 2

The project Management Consultant shall be paid an amount of FCFA 9,384,000 (Nine million three hundred and eighty-four thousand francs CFA) being 0.92% of the total cost of the Interior Design, Furnishing and Decoration, that is FCFA 1,020,000,000 (One billion and twenty million francs CFA).

Article 3

In case Associated Consultants refuse to supervise the Interior Design, Furnishing and Decoration for the amount of FCFA 9,384,000 (Nine million three hundred and eighty-four thousand francs CFA) the Managing Director of ECOWAS Fund is authorised to sign a contract with the Architect, Cabinet d'Architecture Pierre Goudioby Atepa, to supervise the Interior Design, Furnishing and Decoration for the same fee.

Article 4

This Decision shall enter into force upon signature and shall be published in the Official Journal of the Community and in the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

DECISION C/DEC.13/11/89 RELATING TO THE FEES OF SOCOTEC-TOGO FOR THE TECHNICAL CONTROL OF THE INTERIOR DESIGN, FURNISHING AND DECORATION OF THE HEADQUARTERS OF THE ECOWAS, LOME.

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

CONSCIOUS of Decision A/DEC. 17/5/82 of the Authority of Heads of State and Government relating to the construction of headquarters of the Institutions of the Community;

MINDFUL of Decision C/DEC. 6/11/82 of the Council of Ministers relating to the procedure for the construction of headquarters of Community Institutions;

MINDFUL of Decision A/DEC. 3/6/89 relating to the Interior Design and Decoration of the ECOWAS Fund Headquarters in Lome;

UPON recommendation of the Ad Hoc Ministerial Committee on Construction of Headquarters of Community Institutions held in Lome from 27 to 28 November, 1989;

DECIDES

Article 1

The Managing Director of the ECOWAS Fund is authorised to sign an agreement with SOCOTEC-TOGO for the technical control of the Interior Design, Furnishing and Decoration of the ECOWAS Fund Headquarters in Lome.

Article 2

SOCOTEC-TOGO shall be paid an amount of FCFA 7,140,000 (Seven million one hundred and forty thousand francs CFA) being 0.70% of the total cost of the Interior Design, Furnishing and Decoration, that is FCFA 1,020,000,000 (One billion and twenty million francs CFA).

Article 3

This Decision shall enter into force upon signature and shall be published in the Official Journal of the

Community and in the National Gazette of each Member State.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SANOGOH
CHAIRMAN

FOR THE COUNCIL

RESOLUTION C/RES1/11/89 ON THE ESTABLISHMENT OF A COMMUNITY GUARANTEE MECHANISM FOR INTER-STATE ROAD TRANSIT OF GOODS

THE COUNCIL OF MINISTERS,

MINDFUL of Article 6 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

CONSIDERING the provisions of Articles 27 and 28 of Convention A/P.4/5/82 dated 29 May 1982 on inter-state road transit of goods;

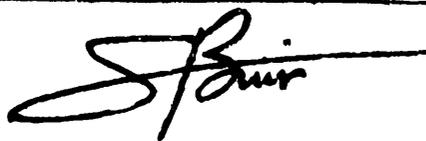
AWARE of the need and urgency for the establishment of a guarantee system to cover inter-state road transit of goods from the customs office at the point of departure to the customs office at destination;

ON RECOMMENDATION of the Trade, Customs, Immigration, Money and Payments Commission adopted at the meeting, held in Lagos from 7th to 10th November 1989.

PROPOSES

that the Authority of Heads of State and Government approve and adopt the supplementary convention establishing a community guarantee mechanism for inter-state road transit of goods.

Done at Lome this 30th Day of November 1989.



HON (MRS) BINTOU SONOGOH
CHAIRMAN

FOR THE COUNCIL

DRAFT SUPPLEMENTARY CONVENTION ESTABLISHING A COMMUNITY GUARANTEE MECHANISM FOR INTER-STATE ROAD TRANSIT OF GOODS THE GOVERNMENTS OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES.

- MINDFUL of the provisions of Article 5 of the ECOWAS Treaty establishing the Authority of Heads of State and Government and defining its composition and functions;

- MINDFUL of the provisions of Article 22, paragraphs 3 and 4 and Article 23 of the ECOWAS Treaty on the re-exportation of goods and transit facilities and on customs administration,

- MINDFUL of the provisions of paragraph (3) of Article 28 of Convention A/P.4/5/82 dated 29 May 1982 of the ECOWAS Authority of Heads of State and Government on Inter-state Road Transit of Goods,

- CONSIDERING the urgent necessity to establish a Community guarantee mechanism to facilitate the free flow of goods in the field of Inter-state Road Transit of Goods.

HEREBY AGREE AS FOLLOWS

ARTICLE 1

In this Supplementary Convention, the following expressions shall have the meaning assigned to them hereunder:

1. "Treaty" means the Treaty of the Economic Community of West African States.
2. "Community" means the Economic Community of West African States.
3. "Member State or Member States" means a Member State or Member States of the Economic Community of West African States.
4. "Authority" means the Authority of Heads of State and Government established by Article 5 of the Treaty.
5. "Executive Secretary and Executive Secretariat" means the Executive Secretary and the Executive Secretariat of the Community as defined in Article 8 of the Treaty.

ARTICLE 2

There is hereby established within the Community a guarantee mechanism for Inter-state Road

Transit of Goods in accordance with the provisions of paragraph (3) of Article 28 of Convention A/P.4/5/82 dated 29 May 1982 on Inter-state Road Transit of Goods

ARTICLE 3

1. The mechanism shall consist of a chain of national bodies responsible for guaranteeing the payment of duties, taxes and other impositions incurred in the territory of the Member State transitted within the frame-work of the Inter-state Road Transit of Goods.
2. The national body shall be the institution or body corporate designated by each Member state to provide the principal obliged with the requisition guarantee for cover under ISRT-ECOWAS booklets.
3. The national institutions or body-corporate so designated shall also be appointed by the Member States as the correspondent of the national institutions or body-corporate designated by the other Member States of the Community.

ARTICLE 4

Each guarantee provided by the national institution or designated body-corporate shall be valid for a single transit operation commencing from the customs office of departure to the customs office of final destination.

ARTICLE 5

1. Each designated correspondent shall represent the guarantor in its relations with the competent authorities in the territory of the Member state of the correspondent.
2. The national institution or body corporate designated in each Member State and their correspondents in each of the other Member States shall be linked to one another by an agreement which shall define the obligations between them.

ARTICLE 6

The national institution and its correspondent, as well as the principal obligee, shall jointly and severally undertake to comply with the obligations stipulated in the convention on the Inter-state Road Transit of Goods in force within the community.

ARTICLE 7

In the event of partial or total failure to honour obligations or contravention of customs legislation and regulations, the guarantor or or its correspondents shall pay the amount due from the defaulting principal obligee on demand by the customs department of the Member State in which the offence is committed.

ARTICLE 8

Each Member State shall inform the Executive Secretariat of all measures taken for the implementation of this Supplementary Convention and of all measures taken for the implementation of Convention A/P.4/5/82 dated 29 May 1982 on Inter-state Road Transit of Goods.

ARTICLE 9

Any dispute which may arise between Member States regarding the interpretation or application of this Supplementary Convention shall be settled in conformity with the procedure for the settlement of disputes stipulated in Article 56 of the Treaty.

ARTICLE 10

1. Any Member State may submit proposals for amendment or revision of this Supplementary Convention.
2. Any such proposals shall be submitted to the Executive Secretary who shall communicate them to other Member States within (30) thirty days of the receipt of such proposals. The amendments or

revisions shall be examined by the Authority at the expiration of the thirty (30) days notice period given to Member States.

ARTICLE 11

1. This Supplementary Convention shall enter into force provisionally upon signature by the Heads of State and Government of Member States and definitively upon ratification by at least seven (7) signatory Member States in accordance with the constitutional procedures applicable for each signatory Member State.
2. This Supplementary Convention and all the instruments of ratification shall be deposited with the Executive Secretariat which shall transmit certified true copies to all Member States and notify them of the dates of deposits of the instruments of ratification and shall register this Supplementary Convention with the Organisation of African Unity, the United Nations Organisation and all other Organisations designated by Council.
3. This Supplementary Convention shall be annexed to and shall be an integral part of the Convention A/P.4/5/82 of 29 May 1982.
4. In faith whereof, we the Heads of State and Government of the Economic Community of West African States have signed this Supplementary Convention.

DONE AT _____
IN SINGLE ORIGINAL IN THE FRENCH AND ENGLISH LANGUAGES, BOTH TEXTS BEING EQUALLY AUTHENTIC.

... shall be examined by the Authority at the expiration of the thirty (30) days notice period given to Member States.

ARTICLE 11

1. The Supplementary Convention shall enter into force provisionally upon signature by the Heads of State and Government of Member States and delivery upon ratification by at least seven (7) signatory Member States in accordance with the constitutional procedures applicable for each signatory Member State.

2. The Supplementary Convention and all the instruments of ratification shall be deposited with the Executive Secretary of the Community. He shall send copies to all Member States and a copy to the Heads of State of the institutions of the Community and shall register the Supplementary Convention with the Organisation of African Unity, the United Nations Organisation and all other Organisations designated by Council.

3. The Supplementary Convention shall be annexed to and shall form an integral part of the Convention. It shall be an integral part of the Convention. (AP 4/82 of 28 May 1992)

4. In each Member State, the Heads of State and Government of the Economic Community of West African States have signed the Supplementary Convention.

DONE AT _____
IN SINGLE ORIGINAL IN THE FRENCH AND ENGLISH LANGUAGES, BOTH TEXTS BEING EQUALLY AUTHENTIC.

ARTICLE 7

In the event of partial or total failure to honour obligations in connection of customs legislation and procedures, the guarantor or its consignor shall pay the amount due from the customs department and engage on demand by the customs department of the Member State in which the offence occurred.

ARTICLE 8

Each Member State shall inform the Executive Secretary of all measures taken for the implementation of the Supplementary Convention and of all measures taken for the implementation of the Convention. It shall also inform the Executive Secretary of all measures taken for the implementation of the Convention.

ARTICLE 9

The dispute which may arise between Member States regarding the interpretation or application of the Supplementary Convention shall be settled in conformity with the procedure for the settlement of disputes provided in Article 26 of the Treaty.

ARTICLE 10

The Member States may submit proposals for amendments to the Supplementary Convention to the Executive Secretary.

Any such proposal shall be submitted to the Executive Secretary who shall communicate it to the Member States which may then take the necessary steps to amend the Convention.

