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WEST AFRICAN STATES



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DE L'OUEST



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**2004 INTERIM REPORT OF THE
FINANCIAL CONTROLLER**

EXECUTIVE SECRETARIAT
Accra, January 2005



TABLE OF CONTENTS

Executive Summary	2
1	Budgetary Situation	3 - 11
1.1	Income Budget	4
1.1.1	Community Levy Income	4
1.1.2	Contribution Arrears	5
1.1.3	Donor Grants & Assistance	6
1.1.4	Peace Fund	7
1.1.5	Total Income	7
1.2	Expenditure Budget	8
1.2.1	Overall Budget Implementation	8
1.2.2	Administrative Expenditure	8
1.2.3	Programme Expenditure	9
1.3	Budget Allocation, Management & Control	11
2	Staffing Situation	13 - 18
2.1	Staff Strength & Cost	13
2.2	Distribution of Staff	14
2.3	Organisation & Staffing Structure	16
2.4	Recruitment Procedures	17
2.5	Staff Regulations	17
2.6	Staff Information	18
2.7	Payroll System	18
3	Financial Situation	19
4	Tables & Charts	20 - 40

EXECUTIVE SUMMARY

The year 2004 has seen a great improvement in the income of the community. Total income has increased from UA31.2 million in 2003 to UA 48.8 million during the nine months ending 30th September 2004. 97% of the budgeted income for the year has been achieved so far. However there are problems in accessing some of the levy proceeds located in the Central Bank accounts due to restrictions imposed by member states or difficulties in converting local currencies or in receiving bank statements. When adjustment is made to the levy income receipts as a result of the restrictions on the levy account, the total income drops to UA 37.1 million and the percentage of the budget achieved to 74%. This is still an improvement to the income level in the preceding year.

Expenditures have not recorded the same level of achievement during the period. Only 32% of the budgeted expenditure has been achieved during the period. The low level of achievement is due mainly to late disbursement of funds from the community levy bank accounts and the restrictions placed on access to one of the community levy accounts. UA 15.8 million has been committed to date against unrestricted funds of UA 37.1 in the Central Bank accounts. Administrative expenditure accounted for 86% of the total expenditure for the period compared to 77% in the previous year, indicating a decline in performance. Management of disbursement of funds should be improved to give priority to programmes and maintain a right balance between programmes and administrative costs. The breakdown of the annual budgets into quarterly periods would assist management in deciding where expenditures should be directed.

Even though the financial resources of the community have improved, expenditures have been relatively low due to problems in accessing the funds in a timely manner for the institutions to implement their programmes and activities. The Secretariat should take all necessary steps to put in place an effective system for the transfer of funds on a timely and regular basis. Member states should handover the community levy accounts without any restrictions to allow the Secretariat to take full control and management of the accounts. A treasury unit within the Finance Department should be established suitably staffed and equipped to manage the community levy accounts more effectively and efficiently.

Not much progress has been achieved with contribution arrears from member states. UA 43.5 million is still due from member states. This is a cause of concern to the community. All efforts must be made by member states to meet their outstanding commitment to community. Executive Secretariat should put in place agreements with member states with payment schedules to clear the arrears by 2010 in accordance with the decision of Council.

The situation in the Court of Justice and Parliament regarding their organisation charts should be regularised quickly. Proposed organisation charts should be submitted to Council for approval. The present state of the personal records needs to be improved. Staff records should be updated and the computerisation of the human resources information system completed as soon as possible. Compliance with staff regulations and recruitment procedures should be enforced to achieve fair treatment amongst staff and greater efficiency in the execution of their functions.

Although some improvements have been noted in the accounting and financial management systems of the institutions, much more still needs to be done. The computerisation of the accounting systems of the institutions should be given greater attention. The Executive Secretariat should speed up the completion of the first phase of the computerisation of the accounting system so that it can be replicated in the other institutions.

1 BUDGETARY SITUATION OF ECOWAS

1.1 INCOME BUDGET

1.1.1 Community Levy Income

The year 2004 is the first year in which the budget of the Community is being financed from the community levy. The budget for the year 2004 was set at UA 40,879,802 based on the forecast of likely levy collections of UA 48,115,061. For the nine months ending 30th September 2004, levy collections registered from thirteen (13) member states were UA 53,642,589 of which UA 46,943,556 were deposited into the ECOWAS Bank accounts at the Central Banks of member states. The achievement recorded so far has exceeded the budget estimates for the year 2004 of levy forecast by 11% and levy receipts by 15%. However, when the restrictions limiting withdrawals to 60% by Nigeria are taken into account, the amount of levy receipts drops to UA 35.3 million resulting in an achievement of 86% of the budget. Transfers into ECOWAS Institutions' accounts have been less than expected at UA 28,152,508, accounting for 69% of the budget. The major reason for the low rate of transfer of funds is the restriction imposed by Nigeria on withdrawal of levy proceeds. In addition, the Secretariat is encountering difficulties in transferring levy proceeds in national currencies such as the Guinean Francs and the Leones, and in obtaining statements from the Central Banks on a regular and timely basis.

The period has seen some improvement in the application of the Community Levy Protocol by member states. Two member states, Burkina Faso and The Gambia have joined the group that is generally complying with the protocol bringing the number to eight, just more than half of the membership of the Community. Benin, Cabo Verde, Cote D'Ivoire, Guinea and Mali are still experiencing problems in transferring levy collected by Customs and deposited into the account of the Treasury. Member states in this category should endeavour to deposit the levy proceeds directly into the ECOWAS Bank accounts located in the Central Banks. The situation of Nigeria and Liberia remains unchanged. Liberia has shown willingness to apply the protocol and is making effort to ratify the protocol for implementation to commence. However, no fixed date has been given for the commencement of implementation of the protocol. Although Nigeria has imposed restriction on the community levy account, it has released UA 14.3 million during the period. There are also some member states such as Burkina Faso, Guinea and Sierra Leone which are not applying the levy on petroleum products. The Chairman of Council and the Executive Secretariat should continue consultations with member states which are not applying the protocol correctly.

Table B shows the amount of community levy income for the period from member states totalling UA 53.6 million. 87% of the collections were deposited into the ECOWAS Bank account and 52% transferred to ECOWAS Institutions and National Units for the execution of the budget. Nigeria recorded the highest levy income of UA 29.5 million, levy deposited of UA 29.1 million and levy transferred of UA 14.3 million and accounted for 55% of the levy income. The income data are incomplete as a result of missing statements from the ECOWAS Bank accounts and the National Customs of some member states. Statements from the banks and customs are not received on time and on a regular basis for the majority of member states making it difficult for the ECOWAS Secretariat to update its records on time and monitor the situation of levy income effectively.

The Secretariat has not yet put in place adequate system of accounting for community levy income. The Department of Finance needs to be reorganised and adequately staffed to meet the challenges facing the Executive Secretariat in monitoring the implementation of the protocol by member states and managing the community levy accounts. Mechanisms must be put in place for the timely collection of statements from the Central Banks and National Customs, and the financial regulations updated to include accounting policy and procedures for the accounting and financial management of community levy income. In order to improve the management of the community levy proceeds, it is recommended that a division in charge of treasury be set up within the Finance Department. Steps are already being taken by the Secretariat to obtain monthly statements from Central Banks and Customs of member states on a timely and regular basis. In March 2004, a Joint Committee was set up by the Executive Secretary charged with the administration of the proceeds of the community levy. The membership of this comprised of representatives of all the Community Institutions including EBID. The Committee has been monitoring the implementation of the community levy protocol by member states and authorising quarterly disbursements of levy proceeds to ECOWAS Institutions. The Committee is looking into ways of improving the management and utilisation of the community levy proceeds. Institutions have been asked to submit a three year strategic plan to assist in the preparation of guidelines for the utilisation of levy proceeds. A workshop on improving the mechanisms for the collection of community levy by member states is being planned. This workshop will provide a forum for all stakeholders involved in the collection and management of community levy proceeds.

The statement on community levy balances from member states at the end of September 2004 is showing a net total UA 31 million due from member states. This amount is in addition to contribution arrears from member states, thereby increasing the amounts due from member states. Out of the levy deposited into the Central Bank accounts, UA 3.8 million is due to ECOWAS National Units to meet their operating costs and integration programmes. At the end of September 2004, UA 664,068 had already been paid leaving a balance of UA 3.2 million. Most of the remaining balances were cleared in November 2004.

1.1.2 Contribution Arrears

Payment of contribution arrears by member states continues to decline. 20% was achieved during the period compared to 29% in the preceding year. Benin completed payment of its 2003 contribution during the period bringing down its contribution account to nil. For Niger and Togo, the community levy rates have been increased to 1% with effect from January 2004 for the settlement of contribution arrears. The amounts appearing against their accounts represent 50% of the levy proceeds deposited into their Central Bank accounts during the period. Adjustments have been made against the accounts of Cote D'Ivoire and Sierra Leone as a consequence of the agreements reached with the Chairman of Council to write off some of their contribution arrears.

YEAR	Budget UA	Actual UA	Variance UA	% Achieved
2004	7,522,128	1,518,775	-6,003,353	20%
2003	6,200,000	1,817,746	-4,382,254	29%

The opening balance of contribution arrears of UA 49,339,875 has been reduced by UA 6,186,375 to UA 43,153,500 at the end of September 2004 as shown in table F. The rate of settlement of contribution arrears is very slow and it is unlikely that the arrears will be cleared by the deadline of 2010 set by Council at the current rate of payment by member states. Secretariat should take steps to enforce the decision of Council and negotiate payment plans with member states for the settlement of their contribution arrears. Guinea is expected to take up the option of increasing its levy rate to 0.75% to help clear its contribution arrears with effect from January 2005.

Arrears in contributions as at 30th September 2004

	Total	<1yr.	1-5 yrs	6 -10yrs	> 10yrs
No. of Countries	12	0	5	2	5
Amount (UA)	43,153,500	0	7,949,198	6,936,802	28,267,500
% of total	100%	0%	18%	16%	66%

As shown in the table above, twelve member states have outstanding contributions of UA 43,153,500 as at the end of September 2004. The majority of arrears totalling UA 28 million are more than ten years old. Amongst the debtors in that group are Mauritania that has withdrawn its membership, Liberia and Guinea Bissau that have just come out of war and Cabo Verde which may be classified as a dormant member. The chances of recovering these debts are highly unlikely. It is therefore prudent to make a provision for doubtful debts in order not to overstate the accumulated funds of the community.

1.1.3 Donor Grants & Assistance

The budget of the community in 2004 continued to exclude donor grants and assistance as in previous years except for WAHO where a budget allocation of UA 1.4 million was provided. The exclusion of donor grants and assistance in the budgets of the different Institutions of the Community makes it difficult to assess the total level of funding and activities to be financed in a budget year. This is a cause of concern for ECOWAS as well as donors. On-going efforts are being made to correct this deficiency in the 2005 budget which would clearly reflect the share of external assistance in the budgets of the Institutions.

Donor assistance to ECOWAS is growing and occupies an increasingly important place in the funding of the activities and programmes of the Community. Regular monthly coordination meetings are held with donors in Abuja and an annual Donors' meeting held every year since 2003. As a result of the regular consultations held with donors, assistance from donors is now better coordinated than before. Plans are far advanced for the establishment of a donor financial management unit within the department of Finance of the Executive Secretariat. The establishment of this unit within the Department of Finance will improve the management of donor funds. Discussions have been held with donors for the pooling of funds for effective management of their contributions and some donors have agreed to contribute to the pool. The pooled fund will cut down the problems of dealing with

multiple bank accounts, cumbersome and multiple financial and procurement procedures and the submission of varying types of reports.

During the year to date, a total of UA 2,064,561 was received from donors in respect of projects being managed by ECOWAS Institutions (see table G for details). It was observed that there were delays in the release of funds due to the cumbersome procedures adopted by some partners or weaknesses in the management capacities of ECOWAS Institutions. This has made it difficult for ECOWAS to derive the maximum benefits from such donor assisted programmes. UA 14.9 million grants have been signed with Donors as at 30th September 2004. The grants covered programmes relating to peace and security, infrastructure, trade and capacity building. Details of grants signed during the period are shown on table J.

There are many projects being managed outside ECOWAS Institutions which could not be ascertained at the time of the report. With the assistance of the European Commission, the Executive Secretariat has prepared a databank of all contributions to ECOWAS programmes. This information has been circulated to all partners for their comments and confirmation. Donors have also been invited to reflect on how the management of all these programmes could be improved.

1.1.4 Specialised Fund

1.1.4.1 Peace Fund

Contributions to the Liberia Peace Fund continue to come in from member states. Three member states have made their contributions amounting to UA 1,445,848 to the Peace Fund during the year 2004 to date. They are Mali, Nigeria and Senegal. The outstanding contributions due from member states stood at UA 1,952,830. The Government of Denmark contributed US\$1,170,161 (DKK 7m) to the ECOWAS Peace Fund.

Payments from the Peace Fund during the nine months of the year 2004 amounted to UA 332,209. The payments were made to the Special Representative in Liberia for the cost of running the office, to Guinea Bissau during the elections and for missions to Liberia.

There is presently no regulation governing the operations and management of the ECOWAS Peace Fund. An operations manual prepared by ADB for its support to ECOWAS Peace and Development Programme is being considered for adoption for the ECOWAS Peace Fund.

1.1.4.2 Health Fund

Two specialized funds, the HIV/AIDS Vaccine Initiative and the Special Health Fund, were set up at WAHO. Member states were required to contribute US\$50,000 each to the HIV/AIDS Vaccine Initiative over a period of three years 2001- 2003. During the nine months to 30th September 2004, a total of UA 27,690 (FCFA 21,635,300) was received from Burkina Faso and Sierra Leone. Total contributions received to date have reached UA 155,211 from five member states. Mali is the only member state that has fully paid up its contributions to the Fund. No contributions have been made by member states to the US\$ 200,000 Special Health Fund.

1.1.5 Total Income

Total income increased from UA 31,253,393 million in 2003 to UA 48,754,252 for the nine months ending 30th September 2004. 97% of the budget for the year 2004 has been achieved during the first nine months of the year. The main source of income is the community levy which accounted for 96% of total income for the period.

1.2 EXPENDITURE BUDGET

1.2.1 Overall Budget Implementation

From the total expenditure budget of UA 50,089,869 for the year 2004, UA 15,877,098 has been committed as at 30th September 2004. This means that 32% of the budget has been implemented at the end of nine months of the budget period. The level of implementation is low as a result of the delays in the receipt of funds from the community levy accounts. Transfers from the community levy accounts to the institutions commenced in the second quarter of 2004. Disbursement of funds was also delayed due to late receipt of bank statements from the Central Banks.

UA 13.6 million of the total expenditure to date was used to meet administrative costs whilst UA 2.3 million was for programme expenses. The level of programme expenditure to total expenditure was 14% which is far below the budgeted rate of 39%. The delays in the receipt of funds have affected the scheduling of programme activities to be carried out. Inadequate planning of programme activities can also be attributed to the low level of implementation of programmes. The allocation and disbursement of funds were not well managed. Consequently, funds were not disbursed in the areas of priorities as indicated in the approved programmes.

A substantial amount of the funds received by the institutions during the period were not committed. The surplus of funds of UA13.6 million appearing in the budget statement is due mainly to funds that were received towards the end of the period.

1.2.2 Administrative Expenditure

Administrative expenditure accounted for 86% of the total expenditure to date. Against a budget of UA 30,544,086 for operating costs, UA 13,591,083 was achieved. Parliament achieved the highest rate of performance of 50%, followed by the Executive Secretariat with 44%, Court of Justice 40% and WAHO 34%. The Executive Secretariat accounted for the highest operating expenditure of UA 8 million, more than half of the expenditure for the period.

44% of the administrative expenditure related to staff expenses and 18% to statutory meetings. Together these two major administrative expenses accounted for 62% of the administrative expenditure. Observations on staff expenditure are given under the section dealing with staff. With regards to statutory meetings, Parliament incurred the highest expenditure. It has held two ordinary sessions, one extraordinary and four committee meetings at the cost of UA 1.7 million. It was observed that the financial resources for holding Parliamentary Sessions were not efficiently managed. To improve the current system of payment of allowances and expenses to Representatives regardless of their attendance, the attendance register should be properly maintained for the recording of

attendants at each meeting and for the payment of allowances and expenses to Representatives.

Repayment of the loan to EBID commenced during the year 2004. UA 800,566 being the first semi-annual payment was made in the period to September 2004 leaving a balance of UA 10,407,359. US\$ 4,570,596.58 additional loan was received in 2004 from the Nigerian Government for the completion of the Staff Housing project at Katampe bringing the total amount of loan due to Nigeria to US\$9,834,022 equivalent to UA6,836,778 at 30th September 2004. The balance loan is to be repaid over a period of ten years in equal annual installments commencing on 1st July 2005.

1.2.3 Programme Expenditure

As stated in the paragraph above, programme expenditure for the period has been very low. 12% of the budget for the year 2004 has been implemented so far. The two major institutions involved in the execution of programmes, the Executive Secretariat and WAHO have reported implementation rates of 10% and 19% respectively. Programme expenditure for the Executive Secretariat from community funds stood at UA 1,634,900 and accounted for 17% of its total expenditure to date. WAHO achieved a more acceptable rate of 58% of programme expenditure to total expenditure for the period.

1.2.3.1 Executive Secretariat programmes

In 2004, the Executive Secretariat received a budgetary allocation of UA 16,077,872, representing 46.8% of the total community budget of UA 34,357,837. Of this amount, UA8,970,736 or 56% went to priority programmes, against UA 7,107,136 or 44% allocated to other programmes. It would be recalled that the priority programmes for 2004 included:

1. Monitoring of the Community Levy,
2. Establishment of the Free Trade Area,
3. Establishment of Common External Tariffs,
4. Harmonisation of Economic Policies.

The analysis of the implementation of the programme budget as at 30/9/2004 is as follows:

No	Programmes	Budget		Actual as at 30/9/04		Variance UA	% Achieved
		Amount UA	% Total	Amount UA	% Total		
1.	Community Levy	63,017	0.39%	4,497	0.28%	58,520	7%
2.	Free Trade Area	8,325,915	51.78%	141,285	8.64%	8,184,630	1.70%
3.	CET/Customs Union	37,069	0.23%	332	0.02%	36,737	0.90%
4.	Harmonisation of Economic Policies	544,735	3.39%	28,737	1.76%	515,998	5.28%
	Sub-total	8,970,736	55.80%	174,851	10.69%	8,795,885	1.95%
5.	Other programmes	7,107,136	44.20%	1,460,049	89.31%	5,647,087	20.54%
	Total	16,077,872	100%	1,634,900	100%	14,442,972	10.17%

A. Overall Implementation

As at 30/9/2004, total amount committed to the programmes budget stood at UA 1,643,900, representing a low level of implementation at 10.17%. This low level of implementation is due to the following factors:

- programmes executed with external assistance were not taken into account in the budget;
- priority programmes were not implemented;
- delays in disbursement of funds;
- lack of adequate planning of programme activities. Work plans are not adequately prepared indicating all the required resources;

B. Implementation of priority programmes versus other programmes

Priority programmes recorded a level of execution of 1.95% against 20.54% for other programmes. The low level of implementation of priority programmes is due mainly to the non utilisation of the budgetary allocation approved for payment of compensation for loss of revenue under the trade liberalisation scheme, the failure to take into account expenses for programmes executed with external assistance such as programmes relating to the establishment of the Common External Tariffs. Considering that compensation for loss of revenue is a very important element in the proper functioning of the trade liberalisation scheme, all necessary measures must be taken to ensure its payment, especially given the improvement in the financial situation of the Community as a result of income from the community levy.

C. Execution of programmes budget by departments

An analysis of the execution of the programme budget by departments shows that the Departments under Political Affairs, Defence and Security recorded the highest rate of execution of 21.92%, followed by the Departments of Integration Programmes with 15.08%. The lowest level of implementation was recorded by the Departments of Policy Harmonisation with 1.89%. The statement shows that the Department of Legal Affairs has not yet executed any of its programmes. A general observation was that departments did not focus on the main activities being funded from community funds. More effort and time was directed to technical cooperation and missions. Details of the execution of programme budget by the departments are presented in table L.

D. Donor-funded Programmes

Programmes implemented during the period from donor funds came to UA 1,1017,002 (see Table I for details). The figure does not include programmes managed by donors or their representatives as this information is not fully available. The management of donor funded programmes is not well coordinated at the Executive Secretariat. There is no unit that can provide all the necessary financial information about all programmes being funded by donors. The Department of Finance at the Executive Secretariat does not maintain the records of all donor-funded programmes. Some are kept by the project units and are therefore not

incorporated into the main accounting system of the Executive Secretariat. The creation of a Donors' unit within the Finance Department will bring together all accounting staff of projects and coordinate their activities. A computerised system for donor accounting will be developed and integrated into the main accounting system.

An analysis of the Executive Secretariat programmes shows that donors are interested in three main sectors, i.e. peace and security, trade liberalisation and infrastructure. These areas of intervention by donors correspond with the priority programmes for the year 2004.

The rate of implementation of donor funded programmes needs to be improved to avoid un-disbursed funds remaining after the expiry of the projects. Delays have been experienced in the take off of projects after they have been signed. Time overruns are usually experienced with donor-funded projects resulting in either the granting of extension of time or cancellation of part of the grant. The inclusion of donor-funded projects in the budget would help departments to include donor programmes in their work plans and to take into account all the activities to be executed during the year.

1.2.3.2 WAHO Programmes

For the year 2004, UA 3,364,087 was approved for the execution of health programmes. UA 2 million was to be funded from community funds and UA 1,364,087 from donor funds. Up to 30th September 2004, WAHO has executed programmes costing UA 644,670 of which UA 465,720 was financed from community funds and UA178,950 by donors. The rate of implementation is low at 23% from community funds and 13% from donor funds. Overall implementation rate for programmes was 19%. Although community funds were not received early in the year, and were also below expectation, WAHO had large amount of funds in its bank accounts of more than UA3 million at the beginning of the year. Some of these funds could have been used to implement its programmes during the year. Two years of the strategic plan would expire soon without much being achieved.

WAHO has maintained a good balance between operating cost and programmes. Programme expenditure constituted 58% of its total expenditure for the period. The programmes funded by donors are from the five year strategic plan. The system of pre-financing donor programmes by WAHO ties down community funds which could otherwise be used for other activities and can cause financial constraint on the organisation. WAHO should request for advance payments from donors in the execution of projects to avoid using community funds for pre-financing of project expenditure.

1.3 BUDGET ALLOCATION, MANAGEMENT & CONTROL

The Joint Committee set up by the Executive Secretary in March 2004 for the administration of proceeds of the community levy, has been meeting quarterly. The main objective for establishing the committee was to put in place modalities for the effective application of the community levy in accordance with Article 11 of the Community Levy Protocol. The Committee has been looking at procedures and systems for the effective and efficient allocation and management of the community levy proceeds. The opening of bank

accounts separate from the Secretariat's account, the preparation of quarterly budget forecast and quarterly budgetary control statements by each institution and the method of allocation of the levy proceeds are all measures being discussed and recommended for implementation by the Committee. To enable the Committee make concrete proposals for the utilization of the community levy proceeds, Community Institutions have been asked to submit three year strategic plans for the period to 2007. Some achievements have been made by the Committee since it was established. The process of allocation of funds between institutions has become more transparent. Institutions now know how much funds to expect in a given quarter, and the basis of allocation. This has helped institutions in planning their activities and programmes better and manage their financial resources more effectively.

The sharing of financial reports on the status of community levy proceeds has improved relationship between the Secretariat and the other institutions, removing doubts and suspicions about the status of funds received by the Secretariat. Up-to-date information about the implementation of the levy protocol has helped institutions to appreciate the financial situation of the community, and the risks surrounding the levy proceeds which is the main source of income for the community. It has brought institutions working together, following up on member states to comply with the protocol.

However, there is a lot of work to be done especially in the area of enhancing the financial management systems in the institutions. Quarterly budget forecasts and budgetary control statements are not submitted by all institutions and even where they are submitted, they are usually late. The application of such budgetary systems would assist the Committee in making more equitable quarterly allocation. The treasury unit of the Secretariat needs to be expanded to meet the great responsibility and challenges in managing the community levy proceeds. The situation regarding the community levy is very uncertain as about half of the member states are not complying with the protocol. Constant and close monitoring of member states is therefore required until as such time full compliance is achieved and the situation is under control.

A pre-budget meeting of top management of the ECOWAS Institutions did not take place as planned to set out the parameters for 2005 budget. However, institutions were requested not to exceed 5% increase for their 2005 budgets based on expected increase in revenues. None of the institutions except for the Executive Secretariat complied with the budget ceiling. The Executive Secretariat did not schedule a budget allocation meeting to discuss the consolidated budget prior to its submission to the Administration and Finance Commission. The Executive Secretariat should play a leading role in guiding and directing the budgets of the Community Institutions before they are submitted to Council for approval.

As part of its capacity building programme, the Executive Secretariat has embarked on reviewing its budgeting processes and procedures. A result based approach to budgeting is being considered for the 2006 budget year. A workshop on budgeting was organised for the Secretariat management and senior staff. The workshop provided guidelines for the 2005 budget exercise, and established broad policy guidelines and priority programmes. The 2005 budget should consolidate ECOWAS and donor funding. An evaluation of the implementation of the budget for 2004 was presented at the workshop. The workshop also provided the proposed 2006 budget process and schedules.

2 STAFFING SITUATION

2.1 Staff Strength and Cost

	31/12/0 2 (1)	31/12/0 3 (2)	% Total	30/09/0 4 (3)	% Total	Increase 2003 (2) - (1)	Increase 2004 (3) - (2)
Statutory Appointees	16	17	5%	17	4%	+1	0
Professional Staff	68	73	23%	107	27%	+5	+34
International Staff	84	90	28%	124	31%	+6	+34
General Services	74	81	25%	109	28%	+7	+28
Staff	127	149	47%	158	41%	+22	+9
Auxiliary Staff	201	230	72%	267	69%	29	+37
Local Staff							
Total Permanent Staff	285	320	100%	391	100%	+35	+71
Temporary Staff				114			
G/total				505			

During the nine months ending 30th September 2004, seventy one (71) additional staff joined ECOWAS Institutions compared to last year when thirty five (35) members of staff were recruited. 52% of the new staff was from the Executive Secretariat. The rate of increase in staff of 22% is as a consequence of the approved recruitment plan for the Executive Secretariat and the staffing of the new institutions to make them fully operational. As more institutions are being created, the demand for recruitment of more personnel becomes greater and increases the cost of administration. The recruitment of permanent staff should be rationalised and the level of core staff reviewed. Some tasks or services can be best carried out by contracting out to short term consultants or specialised agencies and companies.

The Executive Secretariat recruited thirty (30) professional staff out of the approved number of fifty seven (57) for the first phase of the staff recruitment. Twenty five (25) had reported for duty by the end of September 2004. The recruitment of additional professional staff is to strengthen the capacity of the Secretariat in carrying out its functions. Increase in the General Services category during the period was as a result of the confirmation of the services of staff that were recruited on a temporary basis for more than two years.

In the Community Parliament, four (4) new staff members were added to the payroll comprising of one professional and three auxiliary. The recruitment of forty five (45) staff budgeted in 2004 was not realised. Advertisements for sixteen (16) professional positions were closed in September 2004 and it is expected that the recruitment process will be completed by the end of the first quarter of 2005.

During the period, twenty four (24) staff were recruited into the permanent establishment of Community Court of Justice. Seven (7) were professionals, nine (9) general services and

eight (8) auxiliary staff. The recruitment brought the total number of permanent staff to sixty (60) from thirty six (36) in 2003. The number of temporary staff was reduced from fifty two (52) in 2003 to forty (40) at the end of September 2004. The total staff strength at the end of September 2004 was one hundred (100), an increase of twelve (12) over 2003 and two below the budgeted number of staff. The ratio of temporary staff to the total roll is very high and is likely to compromise the recruitment of permanent staff.

For the West African Health Organisation (WAHO), seven permanent staff were recruited bringing the total permanent staff to thirty three (33). A professional staff on contract for the USAID funded project, three (3) G category staff and three (3) auxiliary staff joined the organisation. The number of temporary staff dropped from ten (10) in the year 2003 to nine (9). The total number of staff of WAHO at the end of September 2004 stood at forty two (42). WAHO has still not got its full staff complement to make it fully operational. Five (5) professional positions have been advertised and they are expected to be filled in the first quarter of next year.

Salaries and benefits paid to staff during the nine months from the beginning of the year 2004 amounted to UA 6,443,764 for all the ECOWAS Institutions put together, translating into an average pay per staff of UA 12,760. Parliament recorded the highest average pay per staff of UA 19,707 and the Executive Secretariat the highest total salary bill of UA 4.3 million. It was observed that whilst the rate of allowances to the basic paid to staff of Parliament was very high at 68%, those paid to staff of WAHO and Court of Justice were low due to non-payment of allowances. Accommodation expenses for internationally recruited staff have been very high in the Secretariat due to prolonged stay in hotels by new staff.

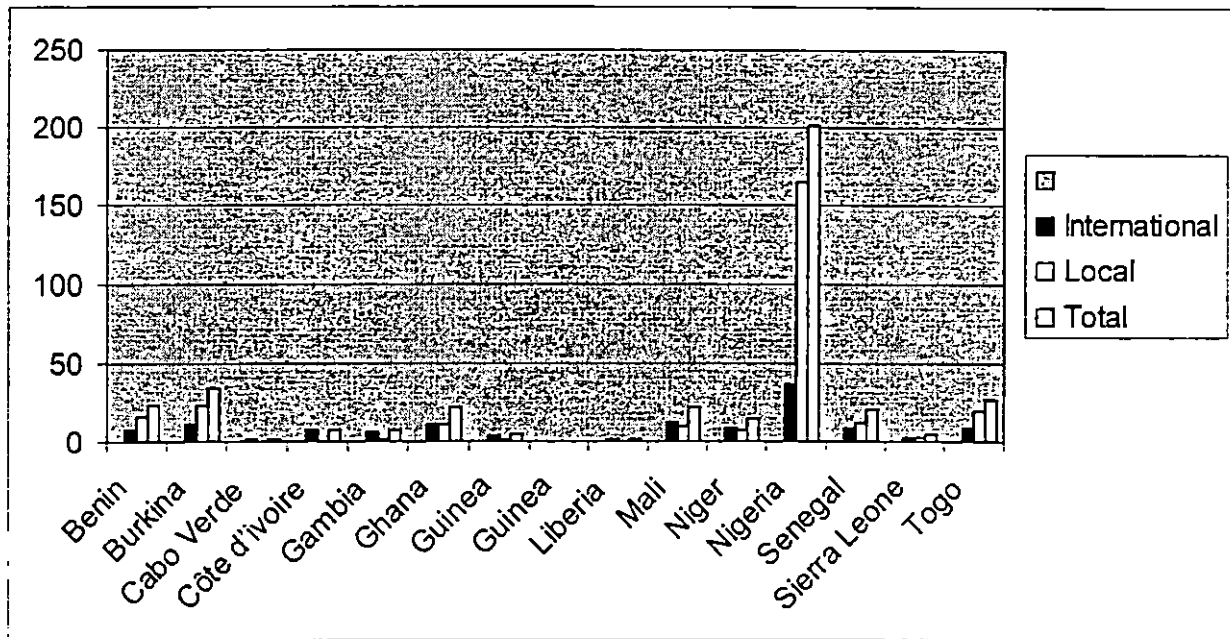
2.2 Distribution of Staff

2.2.1 Distribution of staff by Gender as at 30/09/04

Staff Category	Male		Female	
	No.	%	No.	%
Statutory Appointees	11	65 %	6	35%
Professional Staff	97	91%	10	9%
General Services Staff	68	62%	41	38%
Auxiliary Staff	147	93%	11	7%
Total	323	83%	68	17%
2003	263	82%	57	18%

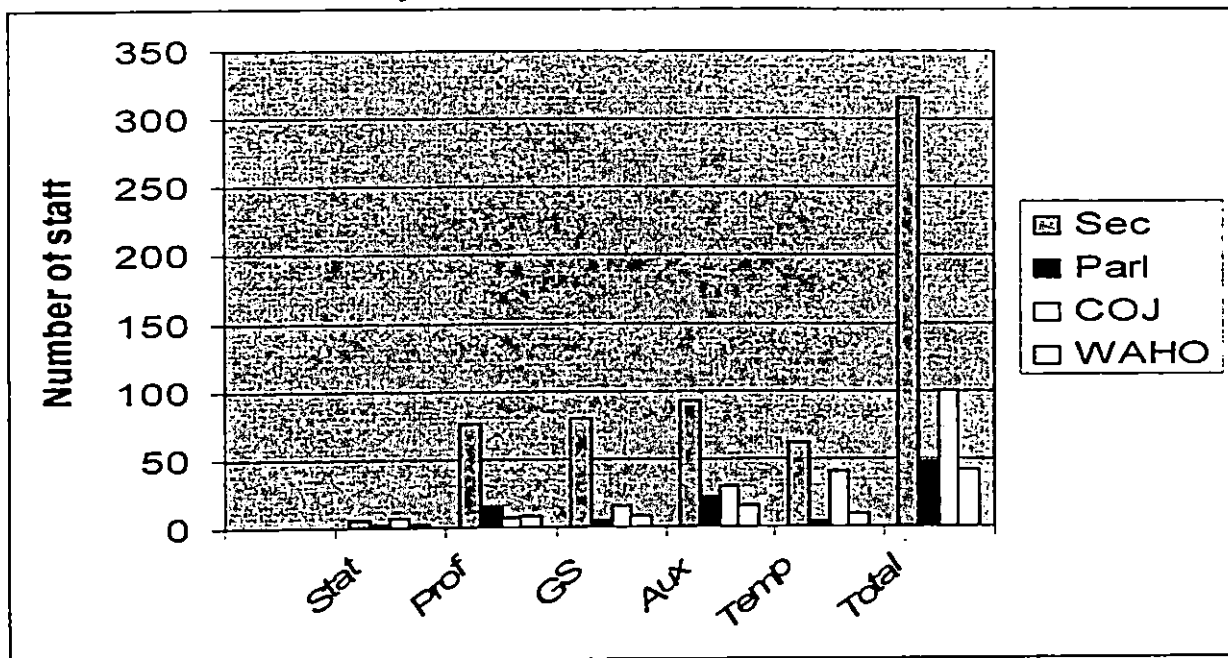
The number of female staff in ECOWAS Institutions is still very weak and far from satisfactory. Although the number of female staff has increased from fifty-seven (57) to sixty eight (68), the percentage of female staff has dropped slightly from 18% to 17%. Female staff is strongest in the statutory and general services cadre where they occupy 35% and 38% of the staff respectively in those categories. More effort should be made by ECOWAS Institutions to improve the ratio between male and female staff.

2.2.2 Distribution of staff by nationality as at 30/09/04



Out of the total staff of 391, Nigerians occupied 201 or 51% of the positions in ECOWAS Institutions, followed by the Burkinabes with thirty four (34) at 9%. With regards to the internationally recruited staff, although Nigeria maintained the highest number of staff of 36, its percentage share is lower at 29%. The spread for internationally recruited staff is wider with nine member states holding positions ranging between 5% and 10% of the total staff. Guinea Bissau has no staff at all in the ECOWAS Institutions whilst Cabo Verde and Liberia have very low representation. Member states with low representation should be given opportunity whenever possible so as to achieve a more equitable geographical spread of posts among nationals of all member states.

2.2.3 Distribution by Institutions



From a total of five hundred and five (505) staff, Executive Secretariat has three hundred and sixteen, Court of Justice one hundred (100), Parliament forty seven (47) and WAHO has the lowest forty two (42). With the exception of statutory appointees, the Executive Secretariat has the highest number of staff in all the categories of staff. Court of Justice has the highest number of statutory appointees and the second largest number of staff. Eighty three percent of the Court of Justice Staff are locally recruited.

2.3 Organisation & Staffing Structure

There is no approved organisation chart for the Community Court of Justice and Community Parliament. Both institutions have already prepared draft organisation charts which should be submitted to Council for approval in accordance with Article 10(f) of Revised Treaty of ECOWAS. The organizational arrangements provide the framework under which the system of accounting and internal controls can operate effectively and efficiently. The overall management and departmental structure should be clearly defined with written job descriptions, showing authorities, duties and lines of responsibilities. However, the Parliament is of view that the Bureau of Parliament is the only organ empowered to define scheme of service and lay down the regulations governing their staff.

There is no clear separation and distinction of functions between the political wing of Parliament and its Secretariat which is very important for effective internal controls. As a result, bureaucratic bottlenecks have been created and elongated and cumbersome administrative and financial processes adopted. Even though the rules of procedures of Parliament state that the Treasurers shall be responsible for administrative and financial matters directly concerning Representatives, it was found that they are also involved in the day-to-day operations of the Secretariat. The participation of Representatives of Parliament in administrative and financial transactions such as procurement, payments etc. should be minimised as much as possible. The involvement of Representatives in administrative and financial matters should be in the area of monitoring and supervision. The Secretariat should be allowed to implement the decisions of Parliament in accordance with laid down regulations and best management practices. In this way there will be clear segregation of duties and supervision and control will be maintained at the same time in a more effective and efficient manner.

The grading of certain administrative positions was not in accordance with the ECOWAS scheme of service at WAHO. Professional staff in the technical divisions, other than Directors, were placed on P4 irrespective of their qualifications and experience. The salary of some locally recruited staff was outside the ECOWAS pay scale. WAHO has been requested to put all staff on the ECOWAS pay scale according to the ECOWAS scheme of service. They were also asked to come up with a grading system that allows for career development for its professional staff in the technical divisions.

The staffing of the internal audit departments of ECOWAS institutions has been grossly inadequate making it difficult for the Office of the Financial Controller to execute its functions. Furthermore, staff of the Office of the Financial Controller has not yet been recruited. For the time being the Financial Controller had to work with the skeleton staff of the internal audit department of the Executive Secretariat. All efforts should be made by ECOWAS Institutions to recruit the staff of their internal audit departments in 2005. The

staffing situation of the Financial Controller's Office should be addressed as soon as possible.

The capacity of the finance department staff in ECOWAS Institutions needs to be strengthened. The number of staff should be increased and the work load re-organised for efficient management and control and timely reporting. The need for a treasury unit within the finance department of the Executive Secretariat has become necessary to improve management of the community levy proceeds. The setting up of donor unit in the department of finance of the Executive Secretariat is in progress to manage the increasing inflow of donor funds.

2.4 Recruitment Procedures

Vacancies in the General Services and Auxiliary cadres were not advertised in any of the institutions. Recruitment into these positions was done through a selection process covering applications for employment already received by the institutions. For the Executive Secretariat where recruitment has been frozen for a while, temporary staff in the General Services and Auxiliary categories who have been employed for two years or more were confirmed during the year. In most cases recruitment of local staff was done without any competition. In order to ensure transparency of the recruitment process and attract competent candidates in the local labour market, it is recommended that vacancies are advertised in the local newspapers or notices put in the ECOWAS website, or premises of ECOWAS Institutions. In the Parliament and Court of Justice, the Committees responsible for appointments were not properly constituted in accordance with the staff regulations. If the recruitment committees are not properly constituted, the institutions run the risk of lack of transparency and not engaging the right calibre of staff with the appropriate competence and capabilities.

2.5 Staff Regulations

Several lapses were observed in the application of the staff regulations with regards to staff benefits and allowances in the Community Court of Justice and WAHO. The situation is being regularised and all payments of benefits and allowances due to staff are to be cleared by the end of the year.

There is no effective system in place for the recovery of medical and telephone expenses made on behalf of staff. Presently, staff members are allowed to refund the expenses made on their behalf without any given timeframe or advices of the amounts involved. The list of amounts owed by staff to date was not available. Institutions have been asked to issue advices to staff of amounts due and give them a timeframe to clear the arrears. Recovery of staff expenses should henceforth be deducted from the salaries of staff in the month following the month of payment. In this way, the risk of staff debts becoming unrecoverable would be minimised. The provision of staff medical insurance is the norm in all international organisations to avoid the risk of high cost of medical expenses and the efficient management of staff medical. ECOWAS Institutions should therefore take all necessary steps to provide medical insurance for its staff as soon as possible.

With the exception of the Executive Secretariat, no account has been opened and funds set aside for the payment of gratuity to statutory appointees on separation from the services of ECOWAS contrary to Decision C/DEC.7/12/90. No account has been opened for other staff to provide for the payment of separation allowances. ECOWAS Institutions are required to comply with the decision of Council and to make adequate provision for other staff for their separation allowances on separation from the employment of ECOWAS.

It is observed that not all institutions of the community provided for retirement benefits for their staff. The payment of contributions to pension schemes was not done on time. The Executive Secretariat fielded a mission to one of its providers of staff pension scheme, ALICO, an American life insurance company based in Dubai for the purpose of improving the current pension scheme for staff. One of the recommendations of the mission is to have a common group scheme covering all the institutions based in Nigeria to take advantage of the benefits of a larger group. It was also recommended that a more attractive package be negotiated and the composition and scope of the committee responsible for staff retirement schemes be reviewed to include representatives of all institutions.

2.6 Staff Information

The filing of staff data and documents needs to be improved. It was observed that staff files were incomplete and did not contain all relevant information. In some instances, the interview reports were not available. Staff list was not readily available particularly at the Executive Secretariat where the number of staff is large and varied. The computerisation of staff information at the Executive Secretariat is taking too long to implement. The software, ECOHRIS, if successfully implemented will go a long way in providing staff data at the touch of a button and improve the management of human resources. The system will assist the accounts department in making timely adjustments to the payroll.

2.7 Payroll System

With the exception of the Executive Secretariat, the payroll system in the ECOWAS Institutions is manually maintained. Efforts should be made to computerise the payroll system in the other institutions. The computerisation of the payroll system will improve the accuracy and reliability of the accounting information, increase the speed of preparation of payroll and the capacity to produce various payroll reports that will assist management in making decisions about its human resources.

3. FINANCIAL SITUATION OF ECOWAS

At the time of the preparation of this report, the financial statements of the institutions as at 31st December 2003 were being audited by the external auditors. The 2004 accounts up to 30th September 2004 were not ready for an audit to be conducted. The updating of the ledgers is still carried out annually and well past the deadline for submission for audit.

As a result of the computerisation of the accounting system of the Executive Secretariat, quarterly budgetary control statements were produced on time at the end of each month since the month of February 2004. The computerised system has also generated its first financial statements for the year 2003 for audit. With the 2003 financial statements out of the way, the 2004 statements should not take long to prepare as they are presently being updated as payments and commitments are being undertaken. Various other reports are being produced on a pilot basis. The payroll system has been modified and is being integrated into the main computerised system. However additional modules are required to provide more relevant financial reports and information. The state of the accounting records in the other institutions needs to be enhanced, quality of postings into the general ledger improved, and conformity with accounting standards and principles ensured. The computerised accounting system at the Executive Secretariat should be replicated in the other institutions after satisfactory completion of the first phase of the computerisation by the Executive Secretariat.

Some progress has been made in the preparation of bank reconciliation statements, although the Executive Secretariat has to do more to bring its statements up to date. The delay in preparation of bank reconciliation statements impacts on the management of the treasury and increases the financial risk of the institutions. The preparation of quarterly cash flow budget is not common practice in ECOWAS Institutions. Cash flow budgets help management in detecting likely cash flow problems and in taking appropriate measures on time. Better control and monitoring of expenditure would be achieved.

Plans for the updating of the financial regulation and accounting procedures of ECOWAS are far advanced. Consulting firms have been invited to submit their proposals and the selected consultant will start work in the new year. In response to the External Auditors' observations on the application of the ECOWAS Tender Code, management of the Secretariat has plans to improve the capacity of the staff involved in procurement and to conduct a review of the tender code. In this regard, a meeting was held with the Tender Committee of the Executive Secretariat to identify the problems in complying with the Tender Code and to come with proposed solutions. One of the outcomes of the meeting was to organize training for staff and the Tender Committee members. Arrangements are being made for the training to take place in the course of next year. Legal Department was requested to prepare sample standard contracts of various types.

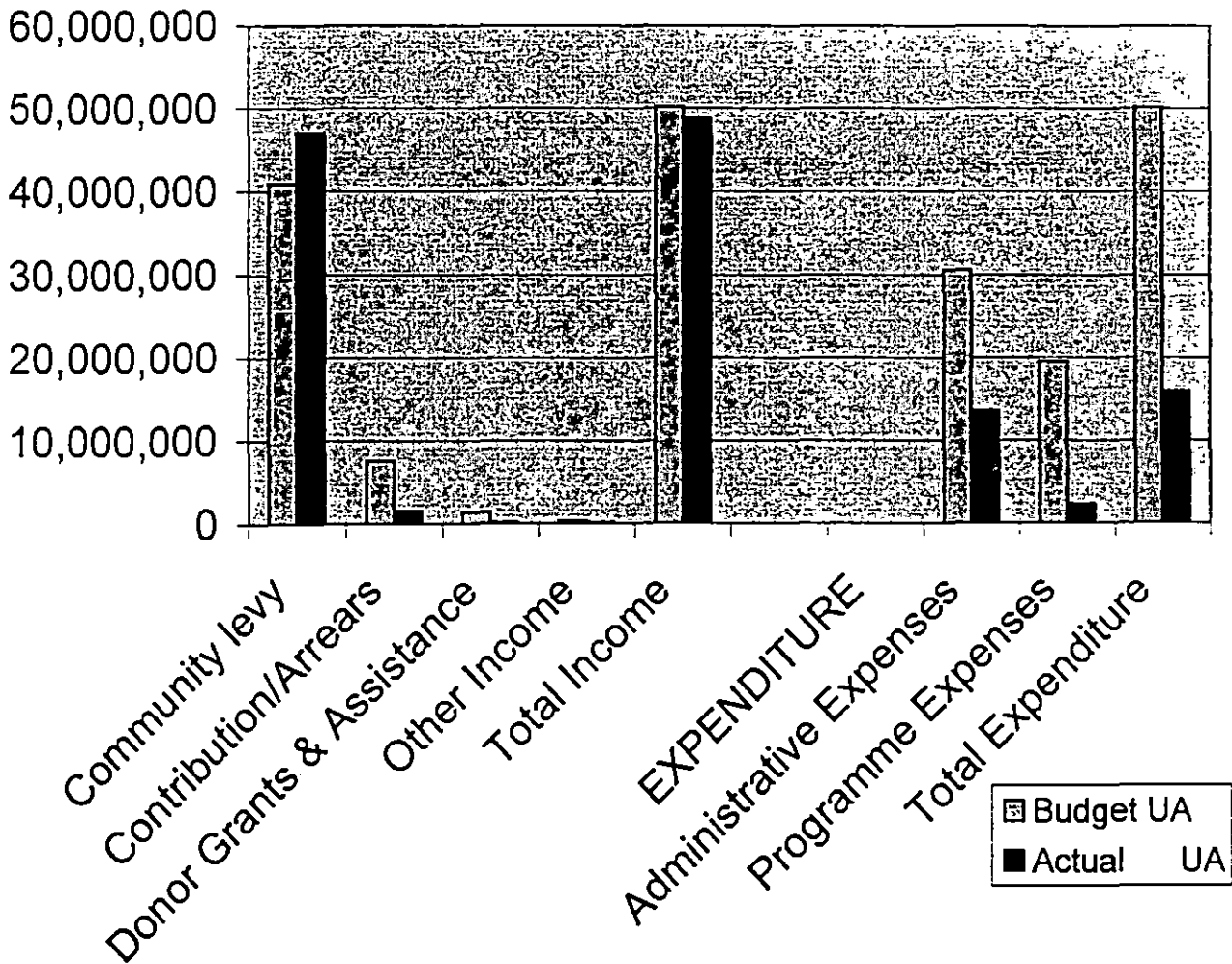
TABLE A

ECOWAS/CEDEAO

FC'S 2004 INTERIM REPORT

	2004				2003				Exec.
	Budget UA	Actual UA	Variance UA	% Exec.	Budget UA	Actual UA	Variance UA	% Exec.	
INCOME									
Community levy	40,897,802	46,943,556	-6,045,754	115%	0	8,938,411	-8,938,411	#DIV/0!	
Contribution/Arrears	7,522,128	1,518,775	6,003,353	20%	36,431,556	19,500,945	16,930,611	54%	
Donor Grants & Assistance	1,364,087	137,829	1,226,258	10%	0	2,387,705	-2,387,705	#DIV/0!	
Other Income	305,852	154,092	151,760	50%	196,190	426,332	-230,142	217%	
Total Income	50,089,869	48,754,252	1,335,617	97%	36,627,746	31,253,393	5,374,353	85%	
EXPENDITURE									
Administrative Expenses	30,544,086	13,591,083	16,953,003	44%	27,994,641	14,940,533	13,054,108	53%	
Programme Expenses	19,545,783	2,286,015	17,259,768	12%	8,633,105	4,523,165	4,109,940	52%	
Total Expenditure	50,089,869	15,877,098	34,212,771	32%	36,627,746	19,463,698	17,164,048	53%	

2004 BUDGET V ACTUAL



2004 COMMUNITY LEVY INCOME

TABLE B

MEMBER STATES	CCY	LEVY INCOME	LEVY INCOME	LEVY DEPOSITED	LEVY PAID	% DEPOSITED	% PAID	REMARKS
		JAN-SEP 2004	JAN-SEP 2004	JAN-SEP 2004	JAN-SEP 2004	JAN-SEP 2004	JAN-SEP 2004	
			UA	UA	UA			
BENIN	CFA	1,439,424,530	1,820,128	0	0	0.00%	0.00%	
BURKINA FASO	CFA	994,662,184	1,260,778	531,461	149,794	42.15%	11.88%	Customs figures up to 31/08/04
CAP VERT	ESC	0	0	0	0	#DIV/0!	#DIV/0!	No custom returns
COTE D'IVOIRE	CFA	3,495,844,312	4,425,634	2,858,419	2,690,785	64.59%	60.80%	Customs figures up to 31/08/04
GUINEA	GNF	2,263,764,305	704,064	0	244,089	0.00%	34.67%	
GUINEA BISSAU	CFA	32,447,402	41,082	41,082	64,083	100.00%	155.99%	No custom returns. Income based on deposits
THE GAMBIA	DAL	17,834,299	411,553	355,221	0	86.31%	0.00%	Customs figures up to 31/08/04
GHANA	CEDI	97,111,298,065	7,467,377	7,648,994	5,380,119	102.43%	72.05%	
LIBERIA	LS	0	0	0	0	#DIV/0!	#DIV/0!	Protocol not implemented
MALI	CFA	1,791,241,319	2,268,301	922,073	905,021	40.65%	39.90%	
NIGER	CFA	457,242,160	578,726	224,654	390,872	38.82%	67.54%	
NIGERIA	NAIRA	5,875,969,712	29,537,161	29,079,170	14,314,124	98.45%	48.46%	
SENEGAL	CFA	3,298,562,704	4,172,993	4,172,993	3,539,713	100.00%	84.82%	Customs figures up to 28/02/04. Income based on deposits
SIERRA LEONE	LEONE	1,867,300,162	472,927	472,927	308,939	100.00%	65.32%	No custom returns. Income based on deposits
TOGO	CFA	379,905,546	481,863	636,562	164,969	132.10%	34.24%	Customs figures up to 31/07/04
			53,642,589	46,943,556	28,152,508	87.51%	52.48%	

MOVEMENTS IN COMMUNITY LEVY BANK ACCOUNTS FOR THE PERIOD JANUARY - SEPTEMBER 2004

CENTRAL BANKS	CCY	OPENING BAL 1-Jan-04	LEVY DEPOSITED JAN-SEP 2004	OTHER DEPOSITS JAN-SEP 2004	LEVY PAID JAN-SEP 2004	OTHER PAYMENTS JAN-SEP 2004	TABLE C	
							BANK BALANCE 30-Sep-04	REMARKS
1 BCEAO BENIN	CFA	33,036,700.00	0.00	596,412,393.00	0.00	623,544,692.00	5,904,401.00	Movements iro contribution
2 BCEAO BURKINA	CFA	355,787.00	418,165,977.00	0.00	119,076,800.00	4,400.00	299,440,564.00	Statement up to 22/09/04
3 CENTRAL BANK CAP VERT	ESC	0.00	0.00	0.00	0.00	0.00	0.00	No statement
4 BCEAO COTE D'IVOIRE	CFA	0.00	2,252,000,000.00	0.00	2,139,000,000.00	6,500.00	112,993,500.00	
5 BANQUE DE GUINEE	FG	1,449,908,484.00	0.00	0.00	724,954,242.00	0.00	724,954,242.00	Trans to ECOBANK Guinea
6 BCEAO GUINEE BISSAU	CFA	56,570,801.00	32,447,402.00	0.00	50,000,000.00	0.00	39,018,203.00	
7 CENTRAL BANK OF GAMBIA	DAL	1,872,727.45	15,411,746.00	0.00	0.00	0.00	17,284,473.45	
8 BANK OF GHANA	CEDI	48,534,285,778.23	99,501,272,719.91	0.00	71,507,436,457.00	8,192,069,675.70	68,336,052,365.44	
9 CENTRAL BANK OF LIBERIA	L\$	0.00	0.00	0.00	0.00	0.00	0.00	Protocol not implemented
10 BCEAO MALI	CFA	34,619,172.00	719,432,689.00	109,095,540.00	719,432,689.00	34,619,172.00	109,095,540.00	Due to Peace Fund
11 BCEAO NIGER	CFA	203,864,028.00	354,979,906.00	0.00	394,956,018.00	6,500.00	163,881,416.00	
12 CENTRAL BANK OF NIGERIA	NAIRA	402,363,799.46	5,782,682,569.11	0.00	2,806,123,955.00	1,850,701,516.30	1,528,220,897.27	
13 BCEAO SENEGAL	CFA	1,321,754,997.00	3,298,562,704.00	0.00	2,795,000,000.00	179,265,700.00	1,646,052,001.00	
14 BANK OF SIERRA LEONE	LEONE	2,433,352,027.41	1,867,300,161.88	0.00	1,081,615,000.00	26,396.97	3,219,010,792.32	
15 BCEAO TOGO	CFA	305,844,291.00	1,005,914,260.00	0.00	128,714,435.00	0.00	1,183,044,116.00	

LEVY ACCOUNT BALANCES AS AT 30TH SEPTEMBER 2004

MEMBER STATES	CCY	TABLE D							REMARKS
		LEVY INCOME	LEVY DEPOSITED	2003 CONTRIBUTION	LEVY WITHDRAWN BY	LEVY ACCOUNT BALANCE	LEVY ACCOUNT BALANCE		
		JUL 03 - SEPT 04	JUL 03 - SEPT 04	REFUND	MEMBER STATES	30-Sep-04	UA		
BENIN	CFA	2,617,201,518.00	0.00	0.00	0.00	2,617,201,518.00	3,292,347		
BURKINA FASO	CFA	1,893,014,235.00	418,165,977.00	0.00	0.00	1,474,848,258.00	1,855,307		
CAP VERT	ESC	0.00	0.00	0.00	0.00	0.00	0		
COTE D'IVOIRE	CFA	6,130,390,248.00	2,252,000,000.00	0.00	0.00	3,878,390,248.00	4,878,877		
GUINEA	GNF	3,902,786,173.00	2,738,889,410.00	0.00	0.00	1,163,896,763.00	304,366		
GUINEA BISSAU	CFA	49,218,703.00	49,218,703.00	0.00	0.00	0.00	0		
THE GAMBIA	DAL	27,762,116.47	15,411,746.00	0.00	0.00	12,350,370.47	292,017		
GHANA	CEDI	160,570,500,329.00	168,426,072,435.71	28,126,077,381.00	28,582,583,613.29	(7,399,065,874.42)	(558,466)		
LIBERIA	L\$	0.00	0.00	0.00	0.00	0.00	0		
MALI	CFA	3,049,624,262.00	919,432,689.00	200,000,000.00	0.00	1,930,191,573.00	2,428,112		
NIGER	CFA	769,763,090.50	416,204,723.00	0.00	34,850,742.00	388,409,109.50	488,605		
NIGERIA	NAIRA	9,628,596,988.57	9,518,322,774.78	1,571,447,951.51	5,183,977,922.51	3,722,804,184.79	19,135,600		
SENEGAL	CFA	5,535,250,253.00	5,588,434,361.00	1,701,059,832.00	1,147,382,360.00	(606,861,580.00)	(763,410)		
SIERRA LEONE	LEONE	2,879,333,247.66	2,879,333,247.66	0.00	0.00	0.00	0		
TOGO	CFA	796,939,698.00	926,973,059.00	0.00	118,171,638.00	(11,861,723.00)	(14,922)		
							31,338,433		

5% COMMUNITY LEVY TO ECOWAS NATIONAL UNITS**TABLE E**

MEMBER STATES	CCY	LEVY DEPOSITED	LEVY DEPOSITED	TOTAL DEPOSITED	6% Levy	Paid	Balance	Balance	REMARKS
		JUL-DEC 03	JAN-SEPT 04	JUL 03 - SEPT 04	JUL 03 - SEPT 04	JUL 03 - SEPT 04	Due to NU	Due to NU UA	
BENIN	CFA	0.00	0.00	0.00	0.00	0.00	0.00	0	No deposit
BURKINA FASO	CFA	0.00	418,165,977.00	418,165,977.00	20,908,298.85	0.00	20,908,298.85	26,302	payt advice 24/11/04
CAP VERT	ESC	0.00	0.00	0.00	0.00	0.00	0.00	0	No statement
COTE D'IVOIRE	CFA	0.00	2,252,000,000.00	2,252,000,000.00	112,600,000.00	0.00	112,600,000.00	141,647	Awaiting a/c no
GUINEA	FG	2,738,889,410.00	0.00	2,738,889,410.00	136,944,470.50	0.00	136,944,470.50	35,812	payt advice 29/11/04
GUINEA BISSAU	CFA	16,771,301.00	32,447,402.00	49,218,703.00	2,460,935.15	0.00	2,460,935.15	3,096	Awaiting a/c no
THE GAMBIA	DAL	0.00	15,411,746.00	15,411,746.00	770,587.30	0.00	770,587.30	18,220	payt advice 29/11/04 for D769,220.17
GHANA	CEDI	68,924,799,715.80	99,501,272,719.91	168,426,072,435.71	8,421,303,621.79	7,638,612,357.00	782,691,264.79	59,076	paid 21/6/04; bal payt advice 24/11/04
LIBERIA	L\$	0.00	0.00	0.00	0.00	0.00	0.00	0	No bank account
MALI	CFA	200,000,000.00	719,432,689.00	919,432,689.00	45,971,634.45	45,971,634.00	0.45	0	paid 20/07/04
NIGER	CFA	238,714,770.00	177,489,953.00	416,204,723.00	20,810,236.15	15,000,000.00	5,810,236.15	7,309	paid 12/02/04; bal payt advice 24/11/04
NIGERIA	NAIRA	3,735,640,205.67	5,782,682,569.11	9,518,322,774.78	475,916,138.74	0.00	475,916,138.74	2,446,258	Awaiting a/c no
SENEGAL	CFA	2,289,871,657.00	3,298,562,704.00	5,588,434,361.00	279,421,718.05	0.00	279,421,718.05	351,503	payt advice 22/11/04
SIERRA LEONE	LEONE	1,012,033,085.78	1,867,300,161.88	2,879,333,247.66	143,966,662.38	0.00	143,966,662.38	36,004	payt advice 29/11/04 for Le98,267,667.28
TOGO	CFA	424,015,929.00	502,957,130.00	926,973,059.00	46,348,652.95	0.00	46,348,652.95	58,305	payt advice 24/11/04
								3,183,531.64	

STATEMENT OF MEMBERS' CONTRIBUTIONS

MEMBER STATE	B/FWD BALANCE UA	PAID 2004 UA	W/O 2004 UA	BALANCE 30-Sep-03 UA	REMARKS
BENIN	657,559	657,559	0	0	
BURKINA FASO	1,096,179	0	0	1,096,179	
CABO VERDE	4,487,486	0	0	4,487,486	
COTE D'IVOIRE	7,359,472	0	1,839,868	5,519,604	25% of balance written off
THE GAMBIA	3,787,102	0	0	3,787,102	
GHANA	0	0	0	0	
GUINEA	3,664,572	0	0	3,664,572	
GUINEA BISSAU	4,495,530	0	0	4,495,530	
LIBERIA	11,099,210	0	0	11,099,210	
MALI	0	0	0	0	
MAURITANIA	4,398,172	0	0	4,398,172	
NIGER	3,496,884	224,654	0	3,272,230	50% of levy deposited since Jan 04
NIGERIA	0	0	0	0	
SENEGAL	11,837	0	0	11,837	
SIERRA LEONE	3,519,768	0	2,827,732	692,036	Arrears prior to Aug 01 written off
TOGO	1,266,104	636,562	0	629,542	50% of levy deposited since Jan 04
TOTAL	49,339,875	1,518,775	4,667,600	43,153,500	

SUMMARY OF GRANTS & ASSISTANCE TO ECOWAS										
Institutions	No. of Grants	Rec'd. 2003		Exp 2003		No. of Grants	Rec'd. 2004		Exp 2004	Grant Balances
		UA	UA	UA	UA		UA	UA		
WAHO	7	126,706	82,919			1	137,829	178,951		62,166
Secretariat		2,150,699	1,729,003				1,926,732	1,017,002		
CCJ	1	110,300	128,987				0	0		-18,687
	8	2,387,705	1,940,909			1	2,064,561	1,195,953		43,479

TABLE H

DONOR GRANTS & ASSISTANCE TO WAHO

Donor	Name of Project	Sigid Date	Closing Date	CCY	Grant Amount	REC'D 2003		EXPENSES 2003		REC'D. 2004		EXPENSES 2004		Total(UA) Withdrawn	Grant Balance
						FCFA	UA	FCFA	UA	FCFA	UA	FCFA	UA		
Academy for Educ. Dev.	Nutrition / Child Survival					23,891,916	29,147	0	0	1,309,404	1,643	0	0	78,757	
Tulane University	Stratégic plan / AIDS					0	0	5,297,429	5,675	0	0	0	0	89,458	
Christophel Blinden Missio	Blindness Prevention					373,240	446	41,506,351	49,598	7,785,960	9,773	0	0	83,025	
Sight Savers International	Blindness Prevention					9,491,440	10,883	0	0	33,462,990	42,289	21,845,882	27,631	72,162	
Hellen Keller International	Blindness Prevention					21,324,869	24,451	0	0	12,946,000	16,469	0	0	42,855	
U.N	AIDS / Nutrition					38,101,271	45,541	0	0	0	0	0	0	97,362	
E.U	AIDS	03/06/03	02/06/04	euro	100,000	13,115,650	16,238	22,330,159	27,646	0	0	9,393,468	11,881	16,238	62,166
USAID		1/10/03	30/09/04	US\$	613,000	0	0	0	0	53,781,366	67,655	110,244,577	139,439	67,655	
TOTAL						106,298,386	126,706	69,133,939	82,919	109,285,720	137,829	141,483,927	178,951	547,512	62,166

Notes: Funds received for programmes are on a project by project basis. WAHO presents budget for each project, if partner approves budget, WAHO prefinances and gets reimbursements. Each programme as above (except for EU & USAID funding) is made up of series one-off programmes, for which there are no contracts detailing commencement and cessation dates

TABLE I

ECOWAS/CEDEAO

FC'S 2004 INTERIM REPORT

PROJECT TITLE	SIGNED DATE	CLOSING DATE	GRANT AMOUNT	2003				2004				GRANT		REMARKS	
				REC'D.		EXPENSES		REC'D.		EXPENSES		DISB	BAL		
				GRANT CCY	UA	GRANT CCY	UA	GRANT CCY	UA	GRANT CCY	UA	GRANT CCY			
Japanese Govt. Peace & stability W/A Road Trans. Project W/Africa Power Market	22/04/04	31/10/03	\$270,000	100,000	71,616	164,082	117,509	70,000	48,044	27,258	18,708	270,000	0	Managed by World Bank Grant expired without any withdrawals	
			\$936,818	0	0	0	0	0	0	0	0	0	936,818		
			\$829,900	0	0	0	0	0	0	0	0	0	829,900		
				100,000	71,616	164,082	117,509	70,000	48,044	27,258	18,708	270,000	1,766,718		
World Bank Implem. NEPAD Agenda Air Transport Lib Air Transport Lib	10/02/03	10/02/06	\$500,000	100,000	71,616	69,140	49,585	179,800	123,405	191,442	131,396	279,800	220,200	Completed Extended to June 2005, after addition of \$US15000	
			\$300,000	72,452	51,887	72,452	51,887	0	0	0	0	295,080	0		
			\$500,000	223,306	160,017	190,821	136,753	0	0	58,060	39,849	361,652	138,348		
				395,758	283,520	332,413	238,225	179,800	123,405	249,502	171,245	936,532	358,548		
USAID														Expired. No expenditure made.	
ECOTRADE Tech. Asst. Powerpool & Gazoduc projects NEPAD Capacity Building	28/09/01	30/09/05	\$3,300,000	69,186	49,652	42,171	30,260	58,275	39,997	44,598	30,610	149,301	3,150,699	Amended 23/09/02 Amended 23/09/02, 15/9/03, 14/9/04	
			\$5,739,980	180,619	129,407	188,623	135,240	119,312	81,889	142,490	97,798				
			\$475,000	0	0	0	0	0	0	0	0	0	475,000		Managed by World Bank
				249,805	179,059	230,794	165,500	177,587	121,886	187,088	128,407	149,301	3,150,699		
European Union/Commision Trade Negotiation Med. Cole D'Ivoire Institutional Capacity building ECOSTAT Statistics	02/12/02	02/06/03	€ 36,000	0	0	0	0	0	0	0	0	0	36,000	Completed. Showing bal on a/c. Completed. Showing bal on a/c.	
			€ 500,000	0	0	199,889	162,331	0	0	0	0	0	400,000		100,000
			€ 1,150,000	0	0	0	0	146,469	125,224	0	0	0	0		0
								483,448	413,326	398,976	341,107				
Liberia Peace Talks EPAG Air Transport Lib			€ 390,000	234,000	190,032	272,147	220,835	0	0	0	0	0	234,000	156,000	Completed A/c o/drawn Closed
				11,160	8,007	28,881	23,308	0	0	0	0	0	0	0	
				245,160	199,039	500,917	406,474	629,917	538,550	398,976	341,107	670,000	256,000		
			\$35,844	35,844	25,723	35,844	25,723	0	0	0	0	35,844	0		
					224,762		432,197		538,550		341,107				
UNESCO Conflict Management Assistance in Education Nigerian gov. Youth Forum Liberia Peace Talks	19/06/98	30/09/98	\$30,000	0	0	0	0	0	0	0	0	0	0	0	Closed. Showing bal >5yrs. Completed Extension negotiated Completed A/c. overdrawn Completed. A/c. o/drawn
			Naira 625,000	0	0	347,417	1,905	0	0	0	0	0	625,000	0	
				0	0	0	1,905	0	0	0	0	0	0	0	
			Naira 2,263,625	2,263,625	12,414	2,850,000	15,630	0	0	0	0	2,263,625	0		
			\$1,500,000	1,000,000	716,908	1,004,851	720,392	0	0	104,015	71,390	1,000,000	500,000		
					729,322		736,022		0		71,390				
Canadian Govt/CIDA Support to Sec. Child Protection Civil Soc Forum	05/03/03	31/03/04	C\$ 460000	150,000	78,032	0	0	150,000	79,533	0	0	300,000	360,000	Bal on a/c overdrawn Prefinanced up to \$can10000	
			C\$ 315000	0	0	65,177	33,393	0	0	0	0	60,000	225,000		
			C\$100000	0	0	0	0	90,000	47,720	100,000	53,022	90,000	10,000		

TABLE I

ECOWAS/CEDEAO

FC'S 2004 INTERIM REPORT

PROJECT TITLE	SIGNED DATE	CLOSING DATE	GRANT AMOUNT	2003				2004				GRANT		REMARKS	
				REC'D.		EXPENSES		REC'D.		EXPENSES		DISB	BAL		
				GRANT CCY	UA	GRANT CCY	UA	GRANT CCY	UA	GRANT CCY	UA	GRANT CCY			
Institutional Capacity building for Peace & Security	9/3/04	31/03/07	C\$ 4500000	0	0	0	0	0	0	0	0	0	0	4,500,000	Delay in project implementation from the donor
				150,000	78,032	65,177	33,393	240,000	127,254	100,000	53,022	450,000	5,095,000		
Danish Govt./DANIDA Peace & Security & NEPAD Implementation Support ECOWAS Peace Fund	31/08/04	30/06/09	54,000,000	0	0	0	0	0	0	0	0	0	0	54,000,000	
	17/12/03	31/12/04	7,000,000	0	0	0	0	1,170,162	803,136	2,925	2,008	7,000,000	0	0	
			61,000,000	0	0	0	0	1,170,162	803,136	2,925	2,008	7,000,000	54,000,000		
Others															
UNIDO - Indust Clean. Dev. Mechanism	15/05/01	30/11/01	\$9,710	0	0	0	0	0	0	0	0	2,000	0	0	
UNEP - Sustainable Dev.	01/06/01	30/10/01	\$108,000	0	0	0	0	0	0	0	0	103,000	0	0	Expired. Showing bal on a/c.
PG Trust Fund - Harmonisation of Econ Policies	01/11/99	31/12/00	\$100,000	0	0	0	0	0	0	0	0	100,000	0	0	Completed. Showing bal on a/c.
AIRD/Chevron - Gas pipeline ECA				0	0	4,220	3,022	0	0	0	0	0	0	0	Closing balance as at 30/9/04: \$17616
				0	0	0	0	0	0	0	0	12,454	0	0	Project unknown
UNEP - Energy, Forest & Environ Policies	01/04/99	30/11/99	\$25,000	0	0	0	0	0	0	0	0	25,000	0	0	Completed. Showing bal on a/c.
US Embassy - Human Trafficking		Dec-02	\$50,000	0	0	0	0	0	0	0	0	50,000	0	0	Completed. Showing bal on a/c.
Swedish Govt - Human Trafficking			\$200,000	0	0	0	0	0	0	28,153	19,323	200,000	0	0	
ADB - Human Trafficking	17/07/03		\$20,000	0	0	0	0	0	0	0	0	20,000	0	0	No proj exp made
UNIFEM - Gender Forum			\$10,000	10,000	7,162	200	144	0	0	0	0	10,000	0	0	
ACBF/SIDA - Trade Negotiation	15/08/01	28/02/06	\$2,380,137	580,137	416,040	950	682	183,950	126,253	308,139	211,490	580,137	1,800,000	0	ACBF project. Co-financed by SIDA
AU - Cote D'Ivoire Peace Talks			\$224,601	224,601	161,186	562	403	0	0	0	0	224,601	0	0	
Norwegian Govt. - Small Arms				0	0	0	0	55,661	38,203	440	302	0	0	0	
IDRC				0	0	0	0	0	0	0	0	3,646	0	0	Closed. Long o/s bal
				814,738	584,387	5,932	4,251	239,611	164,456	336,732	231,115	1,330,838	1,800,000		
UEMOA/FIDA		FCFA	18,143,750	0	0	0	0	0	0	0	0	18,143,750	0	0	US\$19,030 drawn out of US\$50,000
					584,387	0	4,251	0	164,456	0	231,115				
G/total					2,150,700		1,729,003		1,926,732		1,017,002				

DONOR GRANTS SIGNED DURING THE YEAR

DONOR	PROJECT TITLE	SIGNED DATE	CLOSING DATE	GRANT AMOUNT	GRANT AMOUNT UA
USAID	Tech. Asst. GAZODUC	01/04/04	30/11/04	\$716,899	492,041
USAID	Capacity Building - Support to NEPAD Consultants	10/02/04	10/02/06	\$475,000	326,015
Japanese Govt.	W/A Road Trans. Project	22/04/04	14/07/05	\$936,818	644,354
Canadian Govt.	Institutional Capacity Building for Peace & Security	9/03/04	31/03/07	C\$4,500,000	2,310,394
Danish Govt.	Peace & Security & NEPAD Implementation	31/08/04	30/06/09	DKK 54000000	6,085,260
UN	Statistics Set up of Regional regulatory system for Electricity sector	2004	2006	\$645,000	442,693
AFD	Energy Obsv. Tech Asst. & Equip.	27/7/04	7/27/2009	€ 5,000,000	4,148,310
French Cooperation		july 04	july07	€ 600,000	497,797
TOTAL IN UA					14,946,864

INCOME BUDGET	2004 BUDGET					2004 ACTUAL - 30/09/04					BUDGET BALANCE					% ACHIEVED				
	Sec UA	Parl UA	CCJ UA	WAHO UA	TOTAL UA	Sec UA	Parl UA	CCJ UA	WAHO UA	TOTAL UA	Sec UA	Parl UA	CCJ UA	WAHO UA	TOTAL UA	Sec	Parl	CCJ	WAHO	TOTAL
Community Levy	31,187,337	4,246,478	2,860,000	2,603,987	40,897,802	23,579,775	2,031,712	1,366,528	1,241,265	28,219,278	7,607,562	2,214,766	1,403,474	1,362,722	12,678,524	76%	48%	48%	48%	69%
Contribution	3,000,000	2,750,000	1,022,128	750,000	7,522,128	437,361	244,343	150,380	205,470	1,037,554	2,562,039	2,505,657	871,748	544,530	6,484,574	15%	9%	15%	27%	14%
Donor Contribution	0	0	0	1,364,087	1,364,087	0	0	0	137,829	137,829	0	0	0	1,226,258	#DIV/0!	#DIV/0!	#DIV/0!	10%	10%	
Others	170,500	106,977	28,375	0	305,852	50,166	0	3,026	100,000	154,092	120,334	106,977	25,349	-100,900	151,760	29%	0%	11%	#DIV/0!	50%
Total Income	34,367,837	7,103,466	3,910,503	4,718,074	60,089,869	24,067,302	2,276,066	1,619,932	1,686,464	29,648,763	10,290,636	4,827,400	2,390,671	3,032,610	20,541,116	70%	32%	39%	36%	69%
EXPENDITURE BUDGET																				
Administrative Budget																				
Statutory meetings	951,594	2,529,117	279,473	92,447	3,852,631	489,898	1,723,754	223,513	0	2,437,165	461,696	805,363	55,960	92,447	1,415,466	51%	68%	80%	0%	63%
Staff Expenses	7,003,467	2,849,098	2,058,412	892,345	12,803,322	3,566,864	1,277,655	870,134	311,765	6,026,418	3,436,603	1,571,443	1,188,278	580,580	6,776,904	51%	45%	42%	35%	47%
Official Missions	951,200	347,402	20,000	54,121	1,372,723	670,880	221,873	12,918	37,444	943,115	280,320	125,529	7,082	16,677	429,608	71%	64%	65%	69%	69%
Rent/Property Maint	2,314,230	344,321	465,058	45,000	3,168,609	1,062,146	83,390	134,583	9,612	1,289,731	1,252,084	260,931	330,475	35,398	1,878,878	46%	24%	29%	21%	41%
Office Supplies	150,000	50,000	50,000	33,000	283,000	96,678	18,744	16,772	5,258	138,452	53,322	30,256	33,228	27,742	144,548	64%	39%	34%	16%	49%
Communication	480,000	111,900	50,000	16,000	657,900	201,255	39,712	28,584	13,701	283,252	278,745	72,188	21,416	2,299	374,648	42%	35%	57%	86%	43%
Library	0	10,000	50,000	0	60,000	0	5,548	30,535	0	36,081	0	4,454	19,465	0	23,919	#DIV/0!	55%	61%	#DIV/0!	60%
Audit Fees	40,000	25,000	25,000	50,000	140,000	0	0	0	0	0	40,000	25,000	25,000	50,000	140,000	0%	0%	0%	0%	0%
Financial Charges	70,000	25,000	20,000	4,000	119,000	53,477	20,779	20,181	4,172	98,609	16,523	4,221	-181	-172	20,391	76%	83%	101%	104%	83%
Loan repayment	1,601,200	0	0	0	1,601,200	800,600	0	0	0	800,600	800,600	0	0	0	800,600	50%	#DIV/0!	#DIV/0!	#DIV/0!	50%
Miscellaneous	1,265,840	170,361	155,000	35,150	1,626,351	535,858	42,918	38,623	2,844	620,243	729,982	127,443	116,377	32,306	1,006,108	42%	25%	25%	8%	36%
Vehicle Maint	181,500	70,000	60,000	31,500	343,000	82,382	31,312	33,694	6,837	154,225	99,118	38,688	26,306	24,663	188,775	45%	45%	56%	22%	45%
Printing of mag/publ.	45,300	55,000	10,000	0	111,300	10,589	7,311	18,977	0	36,877	35,711	47,689	-8,977	0	74,423	23%	13%	190%	#DIV/0!	33%
Capital Expenditure	845,080	143,000	461,348	100,424	1,549,850	28,532	63,288	133,006	70,530	295,356	816,548	79,712	328,340	29,894	1,254,494	3%	44%	29%	70%	19%
Liaison Office	228,567	0	0	0	228,567	126,269	0	0	0	126,269	102,298	0	0	0	102,298	55%	#DIV/0!	#DIV/0!	#DIV/0!	55%
Gender Centre	500,000	0	0	0	500,000	304,690	0	0	0	304,690	195,310	0	0	0	195,310	61%	#DIV/0!	#DIV/0!	#DIV/0!	61%
Contingencies	1,650,887	289,432	186,214	0	2,126,633	0	0	0	0	0	1,650,887	289,432	186,214	0	2,126,633	0%	0%	0%	#DIV/0!	0%
Total Admin Expenditure	16,278,968	7,018,631	3,880,503	1,353,887	30,644,088	8,030,118	3,537,282	1,661,620	482,183	13,681,083	10,248,847	3,482,348	2,328,883	891,824	16,963,003	44%	60%	40%	34%	44%
Programme Budget																				
ECOWAS	16,077,872	83,824	20,000	2,000,000	18,181,696	1,634,900	0	6,445	465,720	2,107,065	14,442,972	83,824	13,555	1,534,280	16,074,631	10%	0%	32%	23%	12%
Donors	0	0	0	1,364,087	1,364,087	0	0	0	178,950	178,950	0	0	0	1,185,137	1,185,137	#DIV/0!	#DIV/0!	#DIV/0!	13%	13%
Total Programme Expenditure	16,077,872	83,824	20,000	3,364,087	19,646,763	1,634,900	0	6,446	644,670	2,286,016	14,442,972	83,824	13,556	2,719,417	17,269,768	10%	0%	32%	19%	12%
Total Expenditure	34,367,837	7,103,466	3,910,503	4,718,074	60,089,869	9,665,018	3,537,282	1,667,966	1,106,833	15,977,098	24,692,819	3,566,173	2,342,638	3,811,241	34,212,771	28%	60%	40%	23%	32%
Surplus/(Deficit)	0	0	0	0	0	14,402,284	-1,261,227	-48,033	678,631	13,671,666										

EXECUTIVE SECRETARIAT - IMPLEMENTATION OF PROGRAMME BUDGET BY DEPARTMENT

No	Sector	Department	Budget	Actual	Variance	% Achieved
1	Policy Harmonisation		UA	UA	UA	
1,1,		Trade & Customs Policy	8,521,744	147,032	8,374,712	1.73%
		Economic Policy	662,969	26,547	636,422	4.00%
		S/total	9,184,713	173,579	9,011,134	1.89%
2	Integration Programmes					
2,1,		Agriculture & Rural Development	768,390	102,551	665,839	13.35%
2,2,		Infrastructure/ Industry	779,567	155,281	624,286	19.92%
2,3,		Human Development Community	337,154	42,006	295,148	12.46%
2,4,		Computer Centre	1,240,334	145,666	1,094,668	11.74%
2,5,		Gendre Centre	74,125	37,063	37,062	50.00%
		S/total	3,199,570	482,567	2,717,003	15.08%
3	Political Affairs, Defence & Security		1,152,480	252,578	899,902	21.92%
4	Executive Secretary's Office					
4,1,		Communication	407,795	62,108	345,687	15.23%
4,2,		Legal Affairs	88,314	0	88,314	0.00%
		S/total	496,109	62,108	434,001	12.52%
5	Others		2,045,000	664,068	1,380,932	32.47%
	TOTAL		16,077,872	1,634,900	14,442,972	10.17%

MEMBER STATES CONTRIBUTION TO LIBERIA PEACE FUND

MEMBER STATE	Contribution Amount US\$	PAID 2003			PAID 2004			BAL 30/09/04 UA
		CCY	Amount	UA	CCY	Amount	UA	
BENIN	251,500						0	183,770
BURKINA FASO	211,500	CFA	119,497,500	147,020			0	7,522
CABO VERDE	195,500						0	142,851
COTE D'IVOIRE	522,000						0	381,423
THE GAMBIA	147,500	US\$	147,500	107,778			0	0
GHANA	391,000						0	285,702
GUINEA	273,500						0	199,845
GUINEA BISSAU	186,000						0	135,909
LIBERIA	233,500						0	170,617
MALI	208,500				CFA	109,095,540	137,238	15,112
NIGER	219,000						0	160,022
NIGERIA	1,483,000				US\$	1,483,000	1,083,621	0
SENEGAL	330,000				CFA	179,252,700	224,989	16,140
SIERRA LEONE	121,000						0	88,414
TOGO	226,500						0	165,502
TOTAL	5,000,000			254,798			1,445,848	1,952,829

1 STAFFING SITUATION AT ECOWAS INSTITUTIONS

Distribution of Staff by Institution as at 30th September 2004

Staff Category	Secretariat		Parliament		Court of Justice		WAHO		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
Statutory	6	35%	2	12%	7	41%	2	12%	17	100%
Professional	76	71%	16	15%	7	7%	8	7%	107	100%
General Services	80	73%	5	5%	16	15%	8	7%	109	100%
Auxiliary	92	58%	21	13%	30	19%	15	10%	158	100%
Total Permanent	254	65%	44	11%	60	15%	33	9%	391	100%
Temporary	62	54%	3	3%	40	35%	9	8%	114	100%
G/Total	316	63%	47	9%	100	20%	42	8%	505	100%

STAFF SALARIES & BENEFITS AS AT 30TH SEPTEMBER 2004

	Secretariat	Parliament	Court of Justice	WAHO	Total
Basic Salaries	2,406,671.79	471,120.00	626,789.07	264,216.00	3,768,796.86
Allowances	971,252.36	321,397.00	120,599.39	41,229.00	1,454,477.75
Accommodation Expenses	793,668.04	69,842.00	61,771.40	372.00	925,653.44
Medical/Insurance	158,402.87	63,878.00	66,235.48	6,320.00	294,836.35
Total	4,329,995.06	926,237.00	875,395.34	312,137.00	6,443,764.40
No. of Staff	316	47	100	42	505
Average cost per staff	13,703	19,707	8,754	7,432	12,760

Distribution of Staff by Nationality as at 30th September 2004 – ECOWAS Institutions

Staff Category	Benin	Burkina Faso	Cabo Verde	Côte d'Ivoire	Gambia	Ghana	Guinea	Guinea Bissau	Liberia	Mali	Niger	Nigeria	Senegal	Sierra Leone	Togo
Statutory	1	1	0	0	2	2	1	0	0	3	2	3	2	0	0
Professional	6	10	1	7	4	9	3	0	1	9	6	33	7	3	8
International	7	11	1	7	6	11	4	0	1	12	8	36	9	3	8
General Services	10	6	0	0	1	2	0	0	0	1	0	73	4	2	10
Auxiliary	6	17	0	0	0	9	1	0	0	9	7	92	8	0	9
Local	16	23	0	0	1	11	1	0	0	10	7	165	12	2	19
Total	23	34	1	7	7	22	5	0	1	22	15	201	21	5	27
2003	23	25	0	5	6	20	3	0	1	20	12	161	17	4	23

Distribution of staff by nationality as at 30/09/04 – Executive Secretariat

Staff Category	Benin	Burkina Faso	Cabo Verde	Côte d'Ivoire	Gambia	Ghana	Guinea	Guinea Bissau	Liberia	Mali	Niger	Nigeria	Senegal	Sierra Leone	Togo
Statutory	-	-	-	-	1	1	-	-	-	1	1	1	1	-	-
Professional	5	8	1	6	2	7	3	-	1	4	4	19	6	3	7
General Services	10	-	-	-	1	1	-	-	-	-	-	55	1	2	10
Auxiliary	5	-	-	-	0	3	-	-	-	3	3	67	5	-	6
Total	20	8	1	6	4	12	3	0	1	8	8	142	13	5	23

Distribution of staff by nationality as at 30/09/04 – Community Parliament

Staff Category	Benin	Burkina Faso	Cabo Verde	Côte d'Ivoire	Gambia	Ghana	Guinea	Guinea Bissau	Liberia	Mali	Niger	Nigeria	Senegal	Sierra Leone	Togo
Statutory	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-
Professional	1	-	-	-	1	1	-	-	-	3	1	9	-	-	-
General Services	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-
Auxiliary	-	-	-	-	-	2	1	-	-	4	1	12	-	-	1
Total	1	0	0	0	1	3	2	0	0	7	2	27	0	0	1

Distribution of staff by nationality as at 30/09/04 – Community Court of Justice

Staff Category	Benin	Burkina Faso	Cabo Verde	Côte d'Ivoire	Gambia	Ghana	Guinea	Guinea Bissau	Liberia	Mali	Niger	Nigeria	Senegal	Sierra Leone	Togo
Statutory	1	1	-	-	-	1	-	-	-	1	1	1	1	-	-
Professional	-	-	-	-	-	-	-	-	-	1	1	4	-	-	1
General Services	-	-	-	-	-	1	-	-	-	1	-	13	1	-	-
Auxiliary	1	2	-	-	-	4	-	-	-	2	3	13	3	-	2
Total	2	3	0	0	0	6	0	0	0	5	5	31	5	0	3

Distribution of staff by nationality as at 30/09/04 - WAHO

Staff Category	Benin	Burkina Faso	Cabo Verde	Côte d'ivoire	Gambia	Ghana	Guinea	Guinea Bissau	Liberia	Mali	Niger	Nigeria	Senegal	Sierra Leone	Togo
Statutory	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-
Professional	-	2	-	1	1	1	-	-	-	1	-	1	1	-	-
General Services	-	6	-	-	-	-	-	-	-	-	-	-	2	-	-
Auxiliary	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	0	23	0	1	2	1	0	0	0	2	0	1	3	0	0

2 Staffing Situation at the Executive Secretariat

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Statutory	5	6	6	+1	0
Professional	49	51	76	+2	+25
General Services	64	63	80	-1	+17
Auxiliary	100	97	92	-3	-5
Total	218	217	254	-1	+37

Distribution of Staff by gender as at 30/09/04

Staff Category	Male		Female	
	No.	%	No.	%
Statutory	4	67%	2	33%
Professional	71	93%	5	7%
General Services	56	70%	24	30%
Auxiliary	87	95%	5	5%
Total	218	86%	36	14%

Temporary Staff as at 30/09/04

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Professional			28		
General Services			29		
Auxiliary			5		
Total			62		

3 Staffing Situation at Community Parliament

Permanent Staff

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Statutory	2	2	2	0	0
Professional	14	15	16	+1	+1
General Services	4	6	5	+2	-1
Auxiliary	13	18	21	+5	+3
Total	33	41	44	+8	+3

Distribution of Staff by Gender as at 30/09/04

Staff Category	Male		Female	
	No	%	No	%
Statutory	1	50%	1	50%
Professional	13	81%	3	19%
General Services	4	80%	1	20%
Auxiliary	20	95%	1	5%
Total	38	86%	6	14%

Temporary Staff as at 30/09/04

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Professional	1	0	0	-1	0
General Services	1	4	3	+3	-1
Auxiliary	0	0	0	0	0
Total	2	4	3	+2	-1

4 Staffing Situation at Court of Justice

Permanent Staff

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Statutory	7	7	7	0	0
Professional	-	-	7	0	+7
General Services	1	7	16	+6	+9
Auxiliary	2	22	30	+20	+8
Total	10	36	60	+26	+24

Distribution of Staff by Gender as at 30/09/04

Staff Category	Male		Female	
	No.	%	No.	%
Statutory	4	57%	3	43%
Professional	6	86%	1	14%
General Services	8	50%	8	50%
Auxiliary	25	83%	5	17%
Total	43	72%	17	28%

Temporary Staff as at 30/09/04

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Professional	7	11	3	+4	-8
General Services	12	11	13	-1	+2
Auxiliary	21	30	24	+9	-6
Total	40	52	40	+12	-12

5 Staffing Situation at West African Health Organisation

Permanent Staff

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Statutory	2	2	2	0	0
Professional	5	7	8	+2	+1
General Services	5	5	8	0	+3
Auxiliary	12	12	15	0	+3
Total	24	26	33	+2	+7

Distribution of Staff by Gender as at 30/09/04

Staff Category	Male		Female	
	No.	%	No.	%
Statutory	2	100%	0	0%
Professional	7	87%	1	13%
General Services	0	0%	8	100%
Auxiliary	15	100%	0	0%
Total	24	73%	9	27%

Temporary Staff as at 30/09/04

Staff Category	31/12/02 (1)	31/12/03 (2)	30/09/04 (3)	2003 Variation (2) - (1)	2004 Variation (3) - (2)
Professional		1	1		0
General Services		1	-		-1
Auxiliary		8	8		0
Total		10	9		-1