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STAFF UNION COMMITTEE

END-OF-TERM REPORT

STAFF UNION COMMITTEE
1998-1999
Addis Ababa



الأمم المتحدة
اللجنة الاقتصادية لإفريقيا

STAFF UNION • UNION DU PERSONNEL • اتحاد الموظفين

FLASH ! FLASH

TO: All ECA Staff Members

Date: 10 December 1999

Flash/SUC/99-0025

FROM: Daniel Ngangmuta, President
ECA Staff Union Committee

A handwritten signature in black ink, likely belonging to Daniel Ngangmuta, the President of the ECA Staff Union Committee.

SUBJECT: Fourth Ordinary Meeting of the General Assembly

In accordance with Article III, Para.4 (d) of the Statutes of the ECA Staff Union, the Staff Union Committee (SUC) will hold the Fourth Ordinary General Assembly Meeting on Monday, 20 December 1999 at 3:30 p.m. in the Plenary of the Africa Hall.

The provisional agenda for the meeting is as follows:

1. Adoption of the agenda,
2. Report of the Committee
3. External Auditor's Report
4. Report of the Chairman, Board of Arbitration,
5. Report of the Chairman, Polling Officers,
6. Date of Elections of the next Committee,
7. Election of Polling Officers,
8. Election of the Board of Arbitration,
9. AOB
10. Closure.

THE PRESIDENT'S END-TERM REPORT TO THE FOURTH ORDINARY GENERAL ASSEMBLY

1. This report is presented to the Fourth Ordinary General Assembly of the ECA Staff Union in accordance with the provisions of Article III/4 (d) of the Statutes.

2. This report should be regarded as a supplement in view of the fact that throughout the period of office of the present Committee, members of the Union have been kept informed of all major activities and events carried out by the Committee. Some of these include but are not limited to (i) a report on the outcome of CCISUA XIII meeting in April 1998; (ii) a Flash dated 9 June 1998 on Pension and salaries, (iii) a Flash dated 12 October 1998 on Up-date on GS Pension and Salaries, (iv) an Extraordinary General Assembly on 22 October 1998 devoted to GS Pension matters and (v) a Flash dated 24 November 1998 on the "Follow-up on Pension and Salary Matters"; (vi) Flash dated 25 January 1999 establishing the Social Welfare Committee; (vii) a Flash dated 25 January 1999, establishing the Clinic Committee; (viii) Flash dated 13 April 1999 on "Voice of the Staff; (ix) Flash dated 16 April 1999 on nominations for the UN Joint Staff Pension Fund Board; (x) Flash of 3 May 1999 on GS/National Officer Staff Pension problems to the ECA Conference of Ministers; (xi) Flash of 31 May 1999 on GS Pension Issue; (xii) An Interview with Secretary of the Pension Board; (xiii) Flash of 30 September 1999 on UNAIDS Survey; (xiv) Flash of 15 October 1999 on visit of USG/OIOS; (xv) Flash of 26 October on address to the Deputy Secretary-General and Flash of 4 November 1999 on the Early Early Separation Programme.

3. The Committee has also kept staff well informed of other important developments in the global UN system as well as in ECA – some of which have been in the form of "useful information" touching on the global reform of the UN, which the Secretary-General is implementing.

4. This report which is being presented contains two major parts; namely (i) a review of the implementation of the 1998-1999 work programme of SUC which was established at the beginning of the biennium and (ii) other matters and developments which we have experienced and/or carried out during the course of the years.

PART I

Elements of the Work Programme

5. Our work programme contained a total of 12 elements and below is the progress made in their implementation.

I. Job Security: Stemming further staff cuts during the 1998/1999 biennium.

6. It will be recalled that 55 posts had been abolished in 1997 without proper consultations with the previous SUC and we were therefore concerned that similar staff reductions were not to be carried out improperly during this biennium.

7. We wish to report that there has been no massive abolition of posts during the biennium. While a few professional and GS posts have indeed been abolished and/or re-oriented, more than 40 professional and many GS posts have been created for which new "job descriptions" were prepared by ECA and approved by Headquarters and vacancy announcements have been issued by the ECA Management.

8. Most of the vacancy announcements are for both internal and external candidates and in filling them, we have continued to remind management of the principle of preference for internal candidates over external ones, as enshrined in the Staff Regulations and Rules and various circulars and in guidelines for filling vacancies in the UN. Occasionally we have noted and have brought to the attention of Management instances in which JDs appear to have been "tailor-made" for a particular individual or when posts were specifically created for external candidates and the word "internal" was included in the JDs or VAs merely as a window-dressing.

II. GS Pension: SUC was to continue the work started by the inter-agency Ad Hoc Working Group, to restore lost pension benefits following the devaluation of the Birr in 1992.

9. This element has indeed been our number one priority as reported to you throughout the period and as briefly indicated below.

10. You will recall that immediately after taking office in February 1998, the very first major thing which the Committee did was to present the GS pension issue at the CCISUA XIII Assembly in March 1998 in Jerusalem. This was duly reported to you in a Flash dated 31 March 1998 by the Secretary of the SUC.

11. As a direct result of SUC's presentation, the issue of the adverse impact on pension benefits resulting from currency devaluations took on a global characteristics as other duty stations similarly affected supported ECA, thus enabling CCISUA to adopt a resolution calling on the Pension Board and ICSC to establish modalities to safeguard pension benefits and GS salaries after currency devaluations. The attention of the Secretary-General was similarly drawn by the resolution to the problem and his interventions was sought. (see Flash/SUC 98-0015)

12. The pension problem was again the major point in our address to the Secretary-General when he visited ECA in April 1998 during the celebration of our 40th Anniversary. And he later informed us that the ECA Executive Secretary had shared similar concerns with him and that he had also shared our concerns with the USG/DAM.

13. In May 1998, the Secretary-General indeed submitted and SMCC XXII did consider and made its pronouncement on the impact of currency devaluations on GS pension benefits and salaries.

14. On September 25, 1998 we submitted the entire study on "Impact of devaluation of the Ethiopian Birr on the Pension benefits" to the ECA Executive Secretary and urged him to take up the matter with the Secretary-General who in turn was to take up the matter at the highest level in the United Nations.

15. On 12 October 1998, we issued a FLASH captioned "Up-date on GS Pension and Salaries" in which the issue of the "impact of devaluation on pension and salaries" was thoroughly reported to the staff. And on 22 October 1998, SUC convened an Extraordinary General Assembly which was exclusively devoted to the pension issue and during which a summary of the major efforts made by SUC on this vexing matter was given.

16. Following a mission to New York to participate in the CCISUA Bureau meeting in late October through early November 1998, the ECA SUC President together with the President of CCISUA and the CCISUA Bureau carried out high level consultations with the Deputy Secretary-General, Secretary of the UNJSPF Board, USG/DAM, ASG/OHRM, President of SMCC, the staff-nominated member of the Pension Board (Ms. Susana Johnston) and the Chairman of the ICSC on the GS pension and other issues. This was reported to the staff in a FLASH dated 24 November 1998.

17. SUC is very happy to inform the Assembly that on the basis of its letter of 25 September 1998 to the Executive Secretary has not only fully understood and appreciated the seriousness of the matter, but did mobilized his entire management to work collaboratively with SUC on this matter. Indeed, the first Quarterly Meeting of SUC and ECA Management (1999) was totally devoted to examining the pension issue and planning a joint strategy of how best to move forward with the matter.

18. On the basis of the understanding reached at the above meeting, SUC sent a letter to the President of CCISUA with copies to the CCISUA Bureau, President of SMCC and Staff Presidents of the duty stations affected by currency devaluations, requesting her to write to the Secretary-General about the implementation by the Pension Board and ICSC of the SMCC-XXII decision on currency devaluations. SUC also prepared two draft letters for the ECA Executive Secretary which were eventually sent to the Secretary of the UNJSPF Board and Secretary-General of the United Nations on the currency devaluation and pension matter.

19. Before closing this topic, we wish to point out that it was only in late October 1998, that the Secretary-General approved and issued the report of SMCC XXII. In March 1999 CCISUA XIV Assembly took up the pension and devaluations issues here in Addis Ababa and adopted a very strong resolution. Staff will recall the peaceful demonstration that was staged before the CCISUA XIV Assembly at UNCC. In May 1999 the matter was brought to the attention of the ECA Conference of Ministers which passed a "Motion of Support" on it. Subsequently in May again, the President of CCISUA organized an interview session with the Secretary of the UNJSPF Board which was video taped and sent to ECA. The ECA-SUC did show that tape to the staff. Momentum has been maintained on this issue throughout the biennium – and any lack of concrete results cannot be attributed to lack of action on the part of SUC.

III. Medical Facilities:

20. *MIP and charges, medical evacuation: SUC was to work closely with the Clinic and UN Headquarters to improve medical services in terms of reasonable premiums, decentralized medical evacuation and automatic recovery of reimbursable medical costs from insurance premiums for GS and professional staff.*

21. *We have all noticed with pleasure the major improvements in the facilities and services at the Health Centre. They are about 25 medical specialists and consulting physicians serving us and best of all, we now have a 24-hour service to attend to emergencies as well as two in-patient bedrooms for the care of staff who are seriously sick. New and modern/sophisticated medical equipment has been acquired, including especially a digestive video endoscopic machine, in addition to other equipment. While some specialized medical equipment is still needed, we must appreciate the progress that has been made so far.*

22. *The Health Centre has kept us well informed through well-timed and very pertinent publications on selected medical/health topics of major concern and interest to staff.*

23. *With respect to reasonable medical premiums, SUC together with ECA management and the Health Centre have worked on the Clinic budget which takes into account all aspects of an efficient-functioning Health Centre i.e. staffing, posts and their levels, premiums and co-payments, etc. The Centre serves all the UN agencies in Addis Ababa and these agencies also have a say in all aspect of the Centre's operations and budget.*

24. *The automatic recovery of reimbursable medical costs from the premiums collected by ECA is now in full function for all staff. Staff no longer submit claims to the insurance companies for services provided by the Clinic. This has brought a great relief to many staff.*

25. *The one unresolved issue in this programme element concerns decentralized medical evacuation. You will recall that at SMCC XXII, UN management informed us that everything was complete and decentralized medical evacuation would come into effect on 1st September 1998. Following inquiries from New York, we were informed that a draft circular had been prepared by Medical Services and submitted to USG/DAM for clearance and that this was still with Legal Affairs for review. The draft ST/AI was eventually sent to us and we made very*

extensive comments on it on 28 April 1999, but up to now the final version has not been issued and we hope that our comments are being incorporated in it.

26. *The delay is very frustrating to ECA staff as we are the worst affected duty station by this policy.*

IV. Career Development:

27. *It was intended that career development would be ensured through the re-establishment of the Staff/Management Joint Career Development and Classification Maintenance Committees.*

28. *After a rather very long and hard joint struggle by SUC and ECA Management in the JAC with UN Headquarters, a circular establishing the ECA Classification Committee was finally issued by New York. We are pleased to report that a Classification Officer from Headquarters visited and conducted a two-week classification training exercise at ECA. Both Staff and Management nominated staff home participated in the training. As a result, ECA is now in the process of classifying most GS jobs and this would provide a great opportunity for upward reclassification of many GS functions in ECA in view of the fact that ECA has recently been restructured.*

29. *SUC has worked closely with management in the establishment of the ECA Classification Appeals Committee which shall look into contested classification cases.*

30. *Regarding the ECA Career Development Committee, this has not yet been re-established. Meanwhile, management had recruited a consultant to assess the career development and training needs of the Commission. SUC was promised a copy of the consultant's report and only after studying it, would we be in a better position to take up the matter of the Joint Career Development Committee with Management.*

V. Improving ECA's Management:

31. *This programme element was intended to deal with Staff-Management relations in ECA. SUC placed it on record to show its determination and intention to operate according to the established UN Rules and Regulations and wanted management to do the same.*

32. *Every staff is fully aware of the rather difficult staff-management relations that prevailed in ECA in 1997 and which did spill over to the early half of 1998.*

33. *While it has not been easy, particularly during the early part of 1998, SUC is satisfied and pleased to report that remarkable progress has been achieved in this area. We now work very closely with management, even on some of the most difficult issues facing the staff and although we occasionally do differ, there is a clear understanding and appreciation of each party's role and position, and without rancor.*

34. *Management has come to accept that the Staff Union is an integral part of the Commission, working with it to implement the mandates of the General Assembly of the UN within the provisions of Chapter 8 of the Staff Rules and Regulations.*

35. *From our vantage point, SUC wishes to acknowledge and appreciate the efforts of Management through the Deputy Executive Secretary and the OIC – HRSMD who have been devoting a major part of their time to staff-management issues and indeed, this has brought about the prevailing cordial atmosphere in staff-management relations in ECA. It was of course the Executive Secretary who designated them as the focal point for staff-management relation activities, in view of his many other system-wide functions.*

VI. Host Country Relations:

36. *The major developments in this matter are that ECA in collaboration with SUC had established standing committees that deal with general host country relations and security matters.*

37. *We believe that the Executive Secretary is doing everything possible to ensure that cordial relations prevail between ECA and our host Government and SUC will continue to monitor events and advise him and his administration as necessary. International staff must have noticed with pleasure the new government policy to allow replacement of many duty-free items and house hold appliances. This is definitely a sign of the improved relations between ECA and the Host Country.*

VII. Salary Protection Scheme:

38. *We had intended to periodically closely monitor the movement of Addis Ababa consumer prices so as to be able to determine the need and timing for comprehensive GS salary surveys and surveys for housing and domestic services for professional post adjustment.*

39. *We are happy to report that the local salary survey team has been doing a good job in collecting consumer prices on a regularly basis and as a result, two interim GS salary adjustments of 4.6 % and 7.5% retroactive to 1 January 1998 and to 1 January 1999 were granted to ECA. We must hasten to point out that since the 1992 devaluation and the several minor interim GS salary adjustments, GS salaries remain grossly below the level that would enable them to even achieve the 1992 standard of living.*

40. *We should point out that the fault for this lies in the ICSC methodology for determining local salaries by comparing UN salaries to those of a number (now seven for Addis Ababa) of the best-paying employers of the duty station. It should not take a mathematician or statistician to know why this method has and cannot result in any reasonable salary increases for ECA over the past 7 years. Our only hope lies in the ICSC complying with SMCC XXII request to establish special measures that can mitigate the adverse impact of currency devaluations on salaries and pension benefits. In fact CCISUA XIV has appealed for the maintenance of GS salaries here in US dollar base while payment would be in local currency.*

41. *Regarding post adjustments for professional staff, all professional colleagues with no exception have felt the devastating effect of the decline of the Addis Ababa post adjustment multiplier from a high of 40 in July 1996, to 30.6 in March 1998 down to 18.6 in April 1998, 17.6 in December 1998 and now a miserable 12.8 multiplier.*

42. *A survey of housing expenditure and domestic service costs was carried out for Addis Ababa in October 1998 and after a long struggle and persuasion, a sufficient number of staff completed them and they were sent to ICSC for analysis. The results showed no change whatsoever.*

43. *The latest survey was carried out in September 1999 and we understand that half the professional staff failed to complete them and that they have not yet been sent to ICSC. We urge Management to ensure that these are sent urgently because every two weeks delay renders them slightly less accurate due to the constant depreciation of the birr against the dollar. We have not and should not lose hope.*

VIII. SUC Out-reach:

44. *This programme element relates to the establishment and/or strengthening of new and existing staff representative bodies at the SRDCs that would act as SUC focal points at the sub-regions.*

45. *We have not yet carried out this work element but have kept the SRDCs well informed through the sending of all SUC issuances/ashes and other information to the staff.*

IX. Recreational Facilities

46. *In 1997 we reported that management had allocated the two buildings behind the new Conference Centre which used to be the offices of the contractor CMC to the SUC as recreational facilities. We had intended to mobilize resources and in collaboration with Management to put into them, several sports, games and exercise equipment for use by the staff.*

47. *Progress in implementing this element has been extremely slow. The designs and drawings were completed and it is only now that a good access road is being built to the area, yet no resources were mobilized and no activities were started. SUC has made available to ECA Management a sum of Birr 3,000 (three thousand) as its initial contribution to the purchase of equipment for the facilities.*

48. *As soon as the access road is completed SUC should join hands with ECA Administration in fundraising and other activities to enable the facilities to be fully equipped and operational.*

49. **Social Year-end Party:** *Due to serious problems encountered with our host country in importing toys duty-free for staff children, we have been unsuccessful in organizing this activity.*

50. *In the future all efforts and plans shall evolve on making this an entirely local activity without resort to any imported items, if the matter cannot be resolved with the government.*

51. *It should be noted that on 25 January 1999, we issued a Flash/SUC/00-003 establishing a Social Welfare Committee, along with complete terms-of-reference. This committee is charge with planning and organizing of all social and welfare events and functions. Everyone of us is aware that the committee has done absolutely nothing. The fact that no social functiosn have been organized by SUC is as a direct consequence of this lack of action by the Social Welfare Committee.*

52. Staff Gift Shop: *The Staff Gift Shop has continued to operate but not without difficulties. It was not possible to order articles from the Headquarters Gift Centre due mainly to (i) the outsourcing of the operation to a new owner Hudson News and (ii) a requirement that New York City sales taxes be paid on our purchase.*

53. *Every effort was made including seeking the intervention of the Office of Legal Affairs (OLA) and Purchasing Department in Headquarters with little success.*

54. *It was only in November 1998 that the President of SUC was able to resolve the problem with the Proprietor of the Headquarters Gift Centre. Consequently, some \$3,000 worth of gift items were acquired and sold out very fast. A second purchase of US\$5,000 was made from New York in July 1999.*

X. Voice of the Staff:

55. *This was intended to serve as a medium through which staff could freely express their opinions on matters affecting them.*

56. *It is rather sad that despite the creation of a small committee to oversee the launching of this pamphlet/magazine, we have not been able to issue even the inaugural issue. This has therefore remained an unfulfilled dream.*

XI. Partnership/Cooperation:

57. *This relates to the establishment of the Federation of United Nations Staff Associations and Unions in Addis Ababa (FUNSA) which was designed to give the staff numerical strength and a unified approach to the solution of common problems.*

58. *We are happy to inform all staff that after several efforts FUNSA was formally established on 23 October 1998 as announced in a Flash dated that date.*

59. *The Bureau of FUNSA was agreed upon on 23 October 1998 and a circular announcing this was also issued. ECA-SUC was appointed President of FUNSA and is being looked upon to provide leadership and play a major role in FUNSA. Together with the other FUNSA members, joint committees were established (Clinic, cafeteria and Pension).*

60.. *Most members of the FUNSA participated in the XIV CCISUA Assembly held here in March 1999.*

XII. Staff Cases:

61. *In terms of share numbers, frequency, complexity, categories or variety and the use of staff representatives' time, staff cases come first in the work load of the Staff Union Committee. In fact, this is the one activity of staff representation which is most frustrating and at the same time most satisfying when success is achieved.*

62. *Staff in all categories face many and varied problems as they serve the Organization and irrespective of the type of problems: medical, contract, performance, discrimination, personal conflict, promotions, job descriptions, post classifications, VAs, assignments, job titles, etc. just to mention a few, these invariably end up with the Staff Union for resolution or negotiations with Management.*

63. *During the period, the Committee has handle many cases on an ad hoc and formal basis. On 10 September 1998, SUC submitted a document to the Deputy Executive Secretary with some 44 well-documented staff cases for negotiations with the administration. All the cases have been reviewed/negotiation by SUC and management and most of them have been*

resolved and decisions implemented. There remain some whose implementation is still pending.

64. *Due to the absence of many substantive management staff during the 1998 year-end holiday season, negotiation were postponed and only resumed in 1999.*

65. *Apart from the above mentioned cases, 1998 experienced a very substantial increase in the number of staff cases which were appealed to New York for adjudication and partly as a consequence, headquarters has offered ECA the services of a member of the Panel of Counsel. Through his intervention some cases that would have been forwarded to New York have indeed been amicably resolved. We urge staff to use these services to the fullest.*

66. *SUC has made a ledge to management that all staff cases and other staff-management problems, to the extent possible, shall be resolved here at ECA without resort to Headquarters and other external third parties, unless we agree to disagree. We therefore urge all staff to bring their individual/collective cases to SUC for advice and discussion with Management. Only when we and the representative of the Panel of Counsel fail, would staff be at liberty with our assistance, if needed, to forward their cases to New York.*

PART II: OTHER MATTERS

Position Paper

67. *It will be recalled that on 16 April 1998 SUC submitted a Position Paper to Management in which we outlined our position on various issues viz.: Staff-management consultations, abolition of posts, intimidation of staff, tripartite GS Panel, staff participation in peace-keeping missions, fixed term appointments, career development, GS posts classification, gender issue, consultancies, flat structure, vacancy announcements, medical evacuation, pension and salaries, redeployment to SRDCs, PAS, facilities provided to staff representatives, Recreation Centre and etc.*

68. *We wish to inform staff that SUC and Management have successfully negotiated all the issues in the position Paper over a period of about six months. The report on the discussions/negotiations was jointly submitted to the Executive Secretary on 18 December 1998 by SUC and HRSMD.*

69. *It was during these discussions that it became abundantly evident to Management that all staff matters and policy issues were of mutual interest to SUC and Management and consequently an atmosphere of cordiality, respect and understanding prevailed throughout and which was therefore carried over to other aspects of SUC/Management relations and activities. We have therefore maintained this atmosphere throughout 1999. Some of the issues were forwarded to the Joint Advisory Committee (JAC) to consider and advice the Executive Secretary as appropriate.*

14th CCISUA Assembly

70. *The 14th CCISUA Assembly was hosted by your Union. Most staff had the opportunity to see the CCISUA delegation and especially to stage a peaceful demonstration during the opening session, expressing frustration with the diminishing GS salaries and pension benefits. At the end of the Assembly, the President of CCISUA convened a general assembly of all the staff at which the decisions of CCISUA including the resolutions adopted were presented to all staff.*

71. *We wish to express on your behalf the appreciation of SUC to the ECA Management for the excellent collaboration and assistance provided during CCISUA XIV Assembly in the form of conference facilities, equipment, secretarial assistance, transportation, protocol services, etc. Best of all, the Assembly was Officially opened by the Deputy Executive Secretary. The CCISUA delegation was very impressed and expressed their thanks to the ECA Management and SUC for a most hospitable and well-organized meeting.*

New Computer "COMPO PRESARIO"

72. *We are pleased to report that the computer which CCISUA promised SUC was finally delivered to us in mid December 1998. It is one of the latest computer models: Compaq Presario MV 700 complete with Windows 98, a color printer and many other features. We are very thankful to CCISUA.*

UNECA STAFF UNION

ACCOUNTS AND AUDIT REPORT

DECEMBER 31, 1997

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ESHETU ABEBE & Co.

Chartered Certified Accountants

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UNECA STAFF UNION
BALANCE SHEET AS AT 31st DECEMBER 1997

CURRENCY: BIRR

	<u>NOTE</u>		DECEMBER <u>31,1996</u>
CURRENT ASSETS			
Accounts Receivable	1	1,287.50	1,287.50
Cash at bank & in hand	2	<u>64,015.88</u>	<u>61,321.23</u>
		65,303.38	62,608.73
CURRENT LIABILITIES			
Accounts payable	3	<u>59,593.99</u>	<u>59,593.99</u>
NET CURRENT ASSETS		<u>5,709.39</u>	<u>3,014.74</u>
REPRESENTED BY:			
Unutilized fund balance			
As at 1/1/97		3,014.74	(12,550.53)
Less:- Excess of income over		<u>2,694.65</u>	<u>15,565.27</u>
Expenditure for the year		<u>5,709.39</u>	<u>3,014.74</u>

**UNECA STAFF UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1997**

CURRENCY: BIRR

	<u>Note</u>		<u>1996</u>
INCOME	4	65,087.80	<u>38,371.15</u>
EXPENDITURE			
Salaries	24,126.56		13,947.02
Audit fee	-		1,000.00
Christmas expense	-		3,049.11
Gift shop	16,558.59		-
Miscellaneous expense	840.25		24.75
Electoral expense	-		170.00
Staff recreation	<u>20,867.75</u>		<u>4,615.00</u>
		<u>62,393.15</u>	<u>22,805.88</u>
		<u>2,694.65</u>	<u>15,565.27</u>

UNECA STAFF UNION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1997

CURRENCY: BIRR

1. ACCOUNTS RECEIVABLE

Staff advance
 Deposit for bottles & cases

158.60
1,128.90
1,287.50

31-12-96
 158.60
1,128.90
1,287.50

2. CASH AT BANK AND IN HAND

Cash at bank
 Cash in hand

65,049.48
(1,033.60)
64,015.88

31-12-96
 61,305.73
 15.50
61,321.23

3. ACCOUNTS PAYABLE

UNECA
 Audit fee

57,593.99
2,000.00
59,593.99

31-12-96
 57,593.99
2,000.00
59,593.99

4. INCOME

Sales of Christmas gift items
 Staff recreation
 Gift shop

1,144.00
 33,554.80
30,389.00
65,087.80

1996
 29,459.75
 8,911.40
 -
38,371.15

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ESHETU ABEBE & CO.
Chartered Certified Accountants

Tel. 51 03 41
Mob. Tel. 09/20 69 22
P.O. Box 101294

Date. Dec 8, 1998.

AUDITORS' REPORT TO THE MEMBERS OF UNECA STAFF UNION

1. We have audited the financial statements of UNECA Staff Union set out on pages 1 to 3 for the year ended December 31, 1997

RESPECTIVE RESPONSIBILITIES OF THE STAFF UNION COMMITTEE AND AUDITORS

2. The Staff Union Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on those statements and to report our opinion.

BASIS OF OPINION

3. We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on a test basis, of evidences relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Staff Union's circumstances, consistently applied and adequately disclosed.
4. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

QUALIFIED OPINION ARISING FROM LIMITATION IN AUDIT SCOPE

5. The accounts payable balance of UNECA amounting to Birr57,593.99 did not show movement for the last three years. We are not therefor certain whether it is real obligation of the Staff Union.
6. Except for the matter mentioned above including any adjustment that might have been found to be necessary had we been able to obtain the necessary information in relation to the amount payable to UNECA, in our opinion, the financial statements give a true and fair view of the financial position of the UNECA Staff Union as at December 31, 1997 and of its income and expenditure for the year then ended.

Eshetu Abebe



UNECA STAFF UNION

ACCOUNTS AND AUDIT REPORT

DECEMBER 31, 1998

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P.O.Box. 101294 Tel. 51 03 41

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UNECA STAFF UNION
BALANCE SHEET AS AT 31st DECEMBER 1998

CURRENCY: BIRR

	<u>NOTE</u>		DECEMBER 31,1997
CURRENT ASSETS			
Accounts Receivable	1	1,287.50	1,287.50
Cash at bank & in hand	2	<u>87,298.09</u>	<u>64,015.86</u>
		88,585.59	<u>65,303.38</u>
CURRENT LIABILITIES			
Audit fee payable		-	2,000.00
Accounts payable	3	<u>57,593.99</u>	<u>57,593.99</u>
		<u>57,593.99</u>	<u>59,593.99</u>
		<u>30,991.60</u>	<u>5,709.39</u>
REPRESENTED BY			
Unutilized fund January 1, 1998		5,709.39	3,014.74
Add : excess of income over expenditure		<u>25,282.21</u>	<u>2,694.65</u>
		<u>30,991.60</u>	<u>5,709.39</u>

**UNECA STAFF UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1998**

CURRENCY: BIRR

	<u>Note</u>		<u>1997</u>
INCOME	4	84,165.35	<u>65,087.80</u>
EXPENDITURE			
Staff recreation	22,628.65		20,867.75
Salaries	35,294.00		24,126.56
Gift shop	-		16,558.59
Miscellaneous expense	33.00		840.25
Membership contribution	<u>927.49</u>		-
		<u>58,883.14</u>	<u>62,393.15</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>25,282.21</u>	<u>2,964.65</u>

UNECA STAFF UNION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1998

CURRENCY: BIRR

1. ACCOUNTS RECEIVABLE

Staff advance	158.60	<u>31-12-97</u> 158.60
Deposit for bottles & cases	<u>1,128.90</u>	<u>1,128.90</u>
	<u>1,287.50</u>	<u>1,287.50</u>

2. CASH AT BANK AND IN HAND

Cash at bank	87,161.14	<u>31-12-97</u> (1,033.60)
Cash in hand	<u>136.95</u>	<u>65,049.48</u>
	<u>87,298.09</u>	<u>64,015.88</u>

3. ACCOUNTS PAYABLE

UNECA	57,593.99	<u>31-12-97</u> 57,593.99
Audit fee	-	<u>2,000.00</u>
	<u>57,593.99</u>	<u>59,593.99</u>

4. INCOME

Sale of Christmas gift items	-	<u>1997</u> 1,144.00
Staff recreation	46,462.55	33,554.80
Membership contribution	20,522.90	-
Gift shop	<u>17,179.90</u>	<u>30,389.00</u>
	<u>84,165.35</u>	<u>65,087.80</u>

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ESHETU ABEBE & CO.
Chartered Certified Accountants

Tel. 51 03 41
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P.O. Box 101294

Date. Dec 8 1998

AUDITORS' REPORT TO THE MEMBERS OF UNECA STAFF UNION

1. We have audited the financial statements of UNECA Staff Union set out on pages 1 to 3 for the year ended December 31, 1998.

RESPECTIVE RESPONSIBILITIES OF THE STAFF UNION COMMITTEE AND AUDITORS

2. The Staff Union Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on those statements and to report our opinion.

BASIS OF OPINION

3. We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on a test basis, of evidences relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Staff Union's circumstances, consistently applied and adequately disclosed.
4. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

QUALIFIED OPINION ARISING FROM LIMITATION IN AUDIT SCOPE

5. The accounts payable balance of UNECA amounting to Birr57,593.99 did not show movement for the last four years. We are not therefor certain whether it is real obligation of the Staff Union.
6. Except for the matter mentioned above including any adjustment that might have been found to be necessary had we been able to obtain the necessary information in relation to the amount payable to UNECA, in our opinion, the financial statements give a true and fair view of the financial position of the UNECA Staff Union as at December 31, 1998 and of its income and expenditure for the year then ended.

Eshetu Abebe



UNECA STAFF UNION

ACCOUNTS AND AUDIT REPORT

NOVEMBER 30, 1999

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UNECA STAFF UNION
BALANCE SHEET AS AT NOVEMBER 30, 1999

CURRENCY: BIRR

	<u>NOTES</u>			<u>DECEMBER 31, 1998</u>
CURRENT ASSETS				
Accounts Receivable	1	1,287.50		1,287.50
Cash at bank & in hand	2	<u>110,611.99</u>		<u>87,298.09</u>
			111,899.49	<u>88,585.59</u>
CURRENT LIABILITIES				
	3			
Audit fee payable		3,360.00		-
Accounts payable		<u>57,593.99</u>		<u>57,593.99</u>
			<u>60,953.99</u>	<u>57,593.99</u>
			<u>50,945.50</u>	<u>30,991.60</u>
REPRESENTED BY				
Unutilized fund January 1, 1999			30,991.60	5,709.39
Add Excess of Income over expenditure			<u>19,953.90</u>	<u>25,282.21</u>
			<u>50,945.50</u>	<u>30,991.60</u>

**UNECA STAFF UNION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED NOVEMBER 30, 1999**

CURRENCY: BIRR

	<u>NOTE</u>		<u>1998</u>
INCOME	4	93,930.65	<u>84,165.35</u>
EXPENDITURE			
Staff recreation	-		22,628.65
Salaries	34,515.75		35,294.00
Audit fee	3,360.00		-
Miscellaneous expense	1,111.90		33.00
Membership contribution	-		927.49
Other expenses /CCISUA	<u>34,989.10</u>		<u>-</u>
		<u>73,976.75</u>	<u>58,883.14</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>19,953.90</u>	<u>25,282.21</u>

UNECA STAFF UNION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED NOVEMBER 30, 1999

CURRENCY: BIRR

1. ACCOUNTS RECEIVABLE

Staff advance
 Deposit for bottles & cases

158.60
1,128.90
1,287.50

31-12-98
 158.60
1,128.90
1,287.50

2. CASH AT BANK AND IN HAND

Cash at bank
 Cash in hand

110,475.04
136.95
110,611.99

31-12-98
 87,161.14
136.95
87,298.09

3. ACCOUNTS PAYABLE

UNECA
 Audit fee

57,593.99
3,360.00
60,953.99

31-12-98
 57,593.99
-
57,593.99

4. INCOME

Staff recreation
 Gift shop
 Membership contribution
 Other income /CCSUC/

14,766.65
 19,275.00
 14,283.00
45,606.00
93,930.65

1998
 46,462.55
 17,179.90
 20,522.90
-
84,165.35

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P.O. Box 101294

Date. Dec 8 1999

AUDITORS' REPORT TO THE MEMBERS OF UNECA STAFF UNION

1. We have audited the financial statements of UNECA Staff Union set out on pages 1 to 3 for the 11 months ended November 30, 1999

2. RESPECTIVE RESPONSIBILITIES OF THE STAFF UNION COMMITTEE AND AUDITORS

3. The Staff Union Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on those statements and to report our opinion.


BASIS OF OPINION

4. We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on a test basis, of evidences relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Staff Union's circumstances, consistently applied and adequately disclosed.
5. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

QUALIFIED OPINION ARISING FROM LIMITATION IN AUDIT SCOPE

6. The accounts payable balance of UNECA amounting to Birr57, 593.99 did not show movement for the last three years. We are not therefor certain whether it is real obligation of the Staff Union.
7. Except for the matter mentioned above including any adjustment that might have been found to be necessary had we been able to obtain the necessary information in relation to the amount payable to UNECA, in our opinion, the financial statements give a true and fair view of the financial position of the UNECA Staff Union as at November 30, 1999 and of its income and expenditure for the 11 months then ended.

Abel Abete



UNECA BENEVOLENT FUND

ACCOUNTS AND AUDIT REPORT

NOVEMBER 30, 1999

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UNECA BENEVOLENT FUND
BALANCE SHEET AS AT NOVEMBER 30, 1999

CURRENCY : ETHIOPIAN BIRR

CURRENT ASSETS

Accounts Receivable	23,891.13	<u>10,845.76</u>
Cash at bank		
saving account	26,276.71	24,768.31
current account	<u>(1,032.47)</u>	<u>6,497.40</u>
	<u>25,244.24</u>	<u>31,265.71</u>
	49,135.37	42,111.47

CURRENT LIABILITIES

Audit fee payable	<u>3,360.00</u>	-
	<u>45,775.37</u>	<u>42,111.47</u>

REPRESENTED BY:

Unutilized fund balance January 1, 1999	42,111.47	36,666.43
Excess of income over expenditure for the year	<u>3,663.90</u>	<u>5,445.04</u>
	<u>45,775.37</u>	<u>42,111.47</u>

**UNECA BENEVOLENT FUND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED NOVEMBER 30, 1999**

CURRENCY : ETHIOPIAN BIRR

INCOME

Interest on loan	5,565.00		4,036.66
Interest on saving account	<u>1,508.40</u>		<u>1,441.38</u>
		7,073.40	<u>5,478.04</u>

EXPENDITURE

Audit fee	3,360.00		-
Bank charges	<u>49.50</u>		<u>33.00</u>
		<u>3,409.50</u>	<u>33.00</u>

EXCESS OF INCOME OVER EXPENDITURE

3,663.90 5,445.04

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Date. Dec. 8, 1999

AUDITORS' REPORT TO THE MEMBERS OF UNECA BENEVOLENT FUND

1. We have audited the financial statements of UNECA Benevolent Fund set out on pages 1&2 for the 11 months ended November 30, 1999

RESPECTIVE RESPONSIBILITIES OF THE STAFF UNION COMMITTEE AND AUDITORS

2. The Staff Union Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on those statements and to report our opinion.

BASIS OF OPINION

3. We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on a test basis, of evidences relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Benevolent Fund's circumstance consistently applied and adequately disclosed.
4. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

5. In our opinion, the financial statements give a true and fair view of the financial position of the UNECA Benevolent Fund as at November 30, 1999 and of its income and expenditure for the 11 months then ended.

Eshetu Abebe



UNECA BENEVOLENT FUND

ACCOUNTS AND AUDIT REPORT

DECEMBER 31, 1998

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UNECA BENEVOLENT FUND
BALANCE SHEET AS AT DECEMBER 31, 1998

CURRENCY : ETHIOPIAN BIRR

CURRENT ASSETS

Accounts Receivable	10,845.76	<u>11,314.62</u>
Cash at bank		
saving account	24,768.31	23,326.93
current account	<u>6,497.40</u>	<u>4,024.88</u>
	<u>31,265.71</u>	<u>27,351.81</u>
	42,111.47	38,666.43

CURRENT LIABILITIES

Audit fee payable	-	2,000.00
	<u>42,111.47</u>	<u>36,666.43</u>

REPRESENTED BY:

Unutilized fund balance January 1, 1998	36,666.43	30,878.60
Excess of income over expenditure for the year	<u>5,445.04</u>	<u>5,787.83</u>
	<u>42,111.47</u>	<u>36,666.43</u>

**UNECA BENEVOLENT FUND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1998**

CURRENCY : ETHIOPIAN BIRR

INCOME

Interest on loan	4,036.66
Interest on saving account	<u>1,441.38</u>

5,478.04

1997

4,270.00
<u>1,550.83</u>
5,820.83

EXPENDITURE

Bank charges	<u>33.00</u>
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33.00

EXCESS OF INCOME OVER EXPENDITURE

5,445.04

5,787.83

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Date. Dec 8 / 1998

AUDITORS' REPORT TO THE MEMBERS OF UNECA BENEVOLENT FUND

1. We have audited the financial statements of UNECA Benevolent Fund set out on pages 1&2 for the year ended December 31, 1998

RESPECTIVE RESPONSIBILITIES OF THE STAFF UNION COMMITTEE AND AUDITORS

2. The Staff Union Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on those statements and to report our opinion.

BASIS OF OPINION

3. We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on a test basis, of evidences relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Benevolent Fund's circumstance consistently applied and adequately disclosed.
4. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

5. In our opinion, the financial statements give a true and fair view of the financial position of the UNECA Benevolent Fund as at December 31, 1998 and of its income and expenditure for the year then ended.

W. H. H. H.



UNECA BENEVOLENT FUND

ACCOUNTS AND AUDIT REPORT

DECEMBER 31, 1997

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UNECA BENEVOLENT FUND
BALANCE SHEET AS AT DECEMBER 31, 1997

CURRENCY : ETHIOPIAN BIRR

CURRENT ASSETS

Accounts Receivable	11,314.62	<u>5,069.07</u>
Cash at bank		
saving account	23,326.93	21,776.10
current account	<u>4,024.88</u>	<u>2,676.25</u>
	<u>27,351.81</u>	<u>24,452.35</u>
	38,666.43	29,521.42

CURRENT LIABILITIES

Audit fee payable	<u>2,000.00</u>	<u>2,000.00</u>
	<u>36,666.43</u>	<u>27,521.42</u>

REPRESENTED BY:

Unutilized fund balance January 1, 1997	27,521.42	23,804.36
Add: Prior year adjustment	3,357.18	
Excess of income over expenditure for the year	<u>5,787.83</u>	<u>3,717.06</u>
	<u>36,666.43</u>	<u>27,521.42</u>

**UNECA BENEVOLENT FUND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1997**

CURRENCY : ETHIOPIAN BIRR

INCOME

Interest on loan	4,270.00	
Interest on saving account	<u>1,550.83</u>	
		5,820.83

EXPENDITURE

Audit fee payable	-	
Bank charges	<u>33.00</u>	
		33.00

EXCESS OF INCOME OVER EXPENDITURE

5,787.83

1996

2,786.66
1,971.65
4,758.31

1,000.00
41.25
1,041.25
3,717.06

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Date. Dec 8 1997

AUDITORS' REPORT TO THE MEMBERS OF UNECA BENEVOLENT FUND

1. We have audited the financial statements of UNECA Benevolent Fund set out on pages 1&2 for the year ended December 31, 1997

RESPECTIVE RESPONSIBILITIES OF THE STAFF UNION COMMITTEE AND AUDITORS

2. The Staff Union Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on those statements and to report our opinion.

BASIS OF OPINION

3. We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on a test basis, of evidences relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Benevolent Fund's circumstance consistently applied and adequately disclosed.
4. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

5. In our opinion, the financial statements give a true and fair view of the financial position of the UNECA Benevolent Fund as at December 31, 1997 and of its income and expenditure for the year then ended.

Eshetu Abebe

